


In view of the health context linked to the spread of the coronavirus, the methods of organisation and evaluation of the learning units could be adapted in different situations; these possible new methods have been - or will be - communicated by the teachers to the students.

3 credits	7.5 h + 7.5 h	Q1
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Teacher(s)	Hougardy Yves ;
Language :	French
Place of the course	Charleroi
Main themes	<p>Chapter I: The taxing rights of municipalities</p> <p>A. Introduction: What is a municipality?</p> <p>B. Seat of the taxing rights of the municipality</p> <p>C. Impact of the tax/fee/payment distinction</p> <p>D. Municipal taxation</p> <p>E. Tax regulation and procedural elements</p> <p>F. Examples of municipal taxes</p> <p>Chapter II: The taxing rights of provinces</p> <p>A. Introduction: What is a province?</p> <p>B. The implementation of provincial taxation</p> <p>Chapter III: The taxing rights of the Communities and Regions</p> <p>A. History of the taxing rights of the Communities and Regions</p> <p>B. The Regions</p> <p>a) Regional tax authority</p> <p>1' Foundations</p> <p>2' In the Walloon Region</p> <p>3' Procedural elements</p> <p>b) Secondary taxing rights: 'Regional taxes'</p> <p>c) Derived taxing rights</p> <p>d) Limits</p> <p>C. The Communities</p> <p>a) Community taxing rights</p> <p>b) Secondary taxing rights: 'Community taxes'</p> <p>c) Derived taxing rights: 'Shared Community taxes'</p>
Aims	<p>On completion of this course, students will be able:</p> <p>1</p> <ul style="list-style-type: none"> • to define the respective taxing rights of the municipalities, provinces, communities and regions • to master current procedures in the context of local and regional taxes <p>-----</p> <p><i>The contribution of this Teaching Unit to the development and command of the skills and learning outcomes of the programme(s) can be accessed at the end of this sheet, in the section entitled "Programmes/courses offering this Teaching Unit".</i></p>
Evaluation methods	<p>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</p> <p>Written examination</p>
Teaching methods	<p>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</p> <p>Lectures</p>
Bibliography	<p>La procédure en matière de taxes locales ' Établissement et contentieux du règlement' taxe et de la taxe ' Jean'Pierre Magremanne, Frédéric Van De Gejuchte ' Editions Larcier</p>
Faculty or entity in charge	CLSM

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Aims
Executive certificate in Corporate Tax	FISE9CE	3		
Master [120] in Management (shift Schedule 2)	FEHC2M	3		