


Due to the COVID-19 crisis, the information below is subject to change, in particular that concerning the teaching mode (presential, distance or in a comodal or hybrid format).

6 credits	15.0 h + 15.0 h	Q1
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Teacher(s)	Thilmany Jean ;
Language :	French
Place of the course	Charleroi
Prerequisites	<i>The prerequisite(s) for this Teaching Unit (Unité d'enseignement – UE) for the programmes/courses that offer this Teaching Unit are specified at the end of this sheet.</i>
Main themes	<p>Studies of the tax implications of transactions involving the following elements:</p> <ul style="list-style-type: none"> <li>• Share capital and fiscal capital: constitution, increase, reduction and repayment of capital;</li> <li>• Revaluation gains;</li> <li>• Tax-free reserves (investment reserve, subsidies, etc.);</li> <li>• Capital gains realised;</li> <li>• Transferring a universality of assets or a branch of activity;</li> <li>• Dividends;</li> <li>• Share redemption;</li> <li>• Liquidation.</li> </ul>
Aims	<p>1 On completion of this course, students will be able to master the short- and long-term tax implications of the main transactions performed by a company.</p> <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><b>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</b></p> <p>Written examination. The student will be evaluated not only on his knowledge, but also:</p> <ul style="list-style-type: none"> <li>• on his ability to use the Belgian Income Tax Code;</li> <li>• on his understanding of the mechanisms and rules that are specific to the tax system;</li> <li>• on his ability to express a clear and structured answer to the asked questions.</li> </ul>
Teaching methods	<p><b>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</b></p> <p>Lectures illustrated by exercises and case studies.</p> <p>On completion of this course, students will be able to master the short- and long-term tax implications of the main transactions performed by a company.</p>
Content	<p>Fiscal capital: constitution, increase, reduction and repayment of capital                      Tax-free reserves (write-downs on receivables, provisions for liabilities and charges, subsidies...)                      Revaluation gains                      Dividends                      Indirect profit transfers                      Liquidation                      Acquisition of own shares                      Transferring a universality of assets or a branch of activity</p>
Inline resources	Syllabus and PowerPoint files (on the Student Corner)
Bibliography	<p>- Manuel pratique d'impôt des sociétés, L. Deklerck, Larcier, 11e éd., 2020                      - Maîtriser l'impôt des sociétés, D. Darte et Y. Noël, Edipro, Ed. 2020</p>
Faculty or entity in charge	CLSM

<b>Programmes containing this learning unit (UE)</b>				
Program title	Acronym	Credits	Prerequisite	Aims
Executive certificate in Corporate Tax	<a href="#">FISE9CE</a>	5		
Master [120] in Management (shift Schedule 2)	<a href="#">FEHC2M</a>	6	<a href="#">MGEHC2149</a>	