



5.00 credits

30.0 h

Q2

Teacher(s)	Bertin Olivier ;Stevenart Meeus François ;
Language :	French
Place of the course	Louvain-la-Neuve
Main themes	This course comprises two sections: 1. Procedures and tax: This section examines the rules not yet covered in the basic course that govern the declaration, the ways to present evidence and tax investigation, the recourse of the tax payer in respect to income tax and value added tax, delays and tax refunds illegally collected; 2. Suppression of fraud: the anti-evasion measures, their national and international, and also their physical and legal limits; administrative and judicial Belgian and European cooperation; the fight against money laundering. The course is part of the "Tax" option and is designed in synergy with courses on "Advanced Tax Law" and "European and international tax law."
Learning outcomes	
Bibliography	L'ouvrage recommandé (mais nullement obligatoire) est le Manuel de Procédure Fiscale, F. Stévenart Meeus (dir.), Anthémis, 2011, 849 pp.
Faculty or entity in charge	BUDR

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] in Law	DROI2M	5		
Master [120] in Law (shift schedule)	DRHD2M	5		
Advanced Master in Tax Law	DRIF2MC	5		