UCLouvain

mgehc2150

2023

Fiscalité régionale et locale

5.00 credits 7.5 h + 7.5 h Q1

Teacher(s)	Hougardy Yves ;				
Language :	French				
Place of the course	Charleroi				
Prerequisites					
Main themes	Chapter I: The taxing rights of municipalities A. Introduction: What is a municipality? B. Seat of the taxifee/payment distinction D. Municipal taxation E. Tax regulation and procedural elements F. Examples of municipal taxes Chapter II: The taxing rights of provinces A. Introduction: What is a province? B. The implementation of provincial taxation Chapter III: The taxing rights of the Communities and Regions A. History of the taxing rights of the Communities and Regions B. The Regions a) Regional tax authority 1' Foundations 2' In the Walloon Region 3' Procedural elements b) Secondary taxing rights: 'Regional taxes' c) Derived taxing rights d) Limits C. The Communities a) Community taxing rights: 'Community taxes' c) Derived taxing rights: 'Community taxes' c) Derived taxing rights: 'Shared Community taxes' c) Derived taxing rights: 'Shared Community taxes'				
Learning outcomes	At the end of this learning unit, the student is able to: On completion of this course, students will be able: • 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				
Evaluation methods	Written examination				
Teaching methods	Lectures				
Bibliography	Cfr. support et cours magistraux				
Faculty or entity in charge	CLSM				

Programmes containing this learning unit (UE)						
Program title	Acronym	Credits	Prerequisite	Learning outcomes		
Master [120] in Management (shift Schedule 2)	FEHC2M	5		٩		
Executive certificate in Corporate Tax	FISE9CE	3		٩		