


Teacher(s)	Van de Velden Kim ;
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"> • Share capital and fiscal capital: constitution, increase, reduction and repayment of capital; • Revaluation gains; • Tax-free reserves (investment reserve, subsidies, etc.); • Capital gains realised; • Transferring a universality of assets or a branch of activity; • Dividends; • Share redemption; • Liquidation.
Learning outcomes	<p>At the end of this learning unit, the student is able to :</p> <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>
Evaluation methods	<p>Written examination. The student will be assessed on both his technical knowledge and:</p> <ul style="list-style-type: none"> • on his ability to use the Belgian Income Tax Code; • on his understanding of the mechanisms and rules that are specific to the tax system; • on his ability to express a clear and structured answer to the asked questions.
Teaching methods	<p>Lectures illustrated by exercises and case studies.</p> <p>Upon completion of this course, students will be able to understand the tax implications of the main transactions effected by a company.</p>
Content	<p>Fiscal capital: constitution, increase, reduction Tax-free reserves (write-downs on receivables, provisions for liabilities and charges,...) Capital gains Dividends Profit shifts and transfer pricing Liquidation Share redemption Tax losses and other tax attributes Change of control in case of M&A Tax abuse</p>
Inline resources	PowerPoint and documents (jurisprudence, doctrine, casus) on the Student Corner
Bibliography	<p>- Le régime fiscal des sociétés holdin en Belgique, Ch. Chéruiy et Ch. Laurent, Ed. 2006 - Manuel pratique d'impôt des sociétés, L. Deklerck, Larcier, Ed. 2020 - Maîtriser l'impôt des sociétés, D. Darté et Y. Noël, Edipro, Ed. 2022 - Vademecum vennootschapsbelasting C. Meskens et B. Decock, Ed. 2023 - Acquisitions, financement et cessions d'entreprises, H. Lamon, Ed. 2015 - www.Fisconetplus.be - www.CNC-CBN.be</p>
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	MGEHC2149	
Executive certificate in Corporate Tax	FISE9CE	5		