


6.00 credits

45.0 h + 4.0 h

Q1

Teacher(s)	De Wolf Michel ;Traversa Edoardo ;
Language :	French
Place of the course	Louvain-la-Neuve
Main themes	<p>The aspects of taxation law taught during this course include: " Sources and principles of tax law: concept of tax and other compulsory contributions; the relationship between tax law and other branches of law; the allocation of powers between levels of government in the area of taxation; protection of taxpayers, including double taxation issues; the powers of tax administrations and an introduction to tax procedure. "</p> <p>Direct taxes: - personal income tax: the scope and concept of residence; categories of income and determination of the basis for taxation; calculation of the tax to include the personal and family situation of the taxpayer;</p> <p>- Corporate income tax: the history of this tax, links with the tax rules on personal income and territorial application.</p> <p>- Introduction to indirect taxation, in particular Value-added tax, registration duties and environmental taxation</p>
Learning outcomes	
Evaluation methods	<p>Assessment in the form of a written examination in the January session for 12 points out of 20.</p> <p>Continuous assessment in the form of two tests of theoretical and practical knowledge (MCQs and open questions) to be held during the semester, for a total of 8 points out of 20 in the final mark. In case of justified absence(s), a make-up test is organised in December.</p> <p>If the credits for LDROI2101 are not validated in the January session, the result of the continuous assessment is carried over to the August session.</p>
Teaching methods	Lectures complimented with interactive,practice-oriented sessions, for which preparatory readings are required.
Content	<p>The aspects of taxation law taught during this course include: " Sources and principles of tax law: concept of tax and other compulsory contributions; the relationship between tax law and other branches of law; the allocation of powers between levels of government in the area of taxation; protection of taxpayers, including double taxation issues; the powers of tax administrations and an introduction to tax procedure. "</p> <p>Direct taxes: - personal income tax: the scope and concept of residence; categories of income and determination of the basis for taxation; calculation of the tax to include the personal and family situation of the taxpayer;</p> <p>- Corporate income tax: the history of this tax, links with the tax rules on personal income and territorial application.</p> <p>- Introduction to indirect taxation, in particular Value-added tax, registration duties and environmental taxation</p>
Bibliography	Une bibliographie d'ouvrages de reference est fournie aux étudiants au début du cours
Faculty or entity in charge	BUDR

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] in Law	DROI2M	6		
Master [120] in Management [Double degree Management- Law : for management graduates]	GEST2M	7		