


6.00 credits

30.0 h + 15.0 h

Q1

Teacher(s)	Ceci Emanuele ;Van de Velden Kim ;
Language :	French
Place of the course	Charleroi
Prerequisites	/
Learning outcomes	
Evaluation methods	Written examination.The student will be assessed on both his technical knowledge and: <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	Lectures illustrated by exercises and case studies. Upon completion of this course, students will be able to understand the tax implications of the main transactions effected by a company.
Content	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
Inline resources	PowerPoint and documents (jurisprudence, doctrine, casus) on the Student Corner
Bibliography	- Le régime fiscal des sociétés holdin en Belgique, Ch. Chérut et Ch. Laurent, Ed. 2006 - Manuel pratique d'impôt des sociétés, L. Deklerck, Larcier, Ed. 2020 - Maîtriser l'impôt des sociétés, D. Darte 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
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	6		
Executive certificate in Corporate Tax	FISE9CE	6		