


The version you're consulting is not final. This course description may change. The final version will be published on 1st June.

6.00 credits	45.0 h + 4.0 h	Q1
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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 15 points out of 20.</p> <p>Continuous assessment in the form of a test of theoretical and practical knowledge to be held during the semester, for 5 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

<b>Programmes containing this learning unit (UE)</b>				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] in Law	<a href="#">DROI2M</a>	6		
Master [120] in Management [Double degree Management- Law : for management graduates]	<a href="#">GEST2M</a>	7		