





**This learning unit is not open to incoming exchange students!**

Teacher(s)	Bertin Olivier ;Stevenart Meeus François ;
Language :	French
Place of the course	Louvain-la-Neuve
Main themes	<p>The course is an integral part of the 'Tax Law' option and is designed in synergy with the 'Company Tax Law', 'Value Added Tax' and 'European and International Tax Law' courses.</p> <p>Most of the theoretical presentations in this course relate to income tax procedure and are illustrated by case law which gives life to what is often very dry legislative prose. The following will be studied in turn:</p> <ul style="list-style-type: none"> <li>• the obligation to declare: forms, deadlines and effects of tax declarations</li> <li>• the administration's powers of investigation and inspections of taxpayers and third parties</li> <li>• limits to the tax authorities' investigative powers</li> <li>• the administration's means of proof: general principles, methods of proof under ordinary law and methods of proof specific to tax law</li> <li>• tax adjustment procedures: rectification of tax returns and ex officio taxation, including administrative penalties;</li> <li>• tax deadlines ;</li> <li>• collection periods ;</li> <li>• administrative appeals: complaints and automatic rebates ;</li> <li>• legal remedies.</li> <li>• tax collection (including the effects of a claim on tax liability)</li> <li>• measures to prevent and resolve tax disputes: the tax conciliation service, referral to the Federal Ombudsman and the advance rulings service</li> <li>• criminal prosecution of tax fraud</li> <li>• an introduction to value added tax procedure.</li> </ul> <p>Teachers may also use participative teaching methods (project-based or problem-based learning, commentaries on case law or doctrine, debates with guest speakers, field studies), enabling students to develop their own critical, forward-looking and inventive outlook.</p> <p>Students are encouraged to participate in the course and to get involved in the learning process, which has both an individual and a collective dimension.</p>
Learning outcomes	<p><b>At the end of this learning unit, the student is able to :</b></p> <ul style="list-style-type: none"> <li>• know the rights and obligations of taxpayers vis-à-vis the tax authorities, as well as the rights and obligations of the tax authorities in the tax assessment and collection phase;</li> <li>• analyse the different tax assessment and collection periods for SRI and VAT;</li> <li>2 • to be able to provide useful advice to a taxpayer during a tax audit and, more generally, to give an opinion on the legality of a tax assessment or collection procedure.</li> <li>• consider the possibility of lodging an administrative appeal (such as a claim or an automatic rebate) or a legal appeal.</li> </ul>
Evaluation methods	Written exam during official exam sessions
Teaching methods	Face-to-face lectures
Bibliography	<ul style="list-style-type: none"> <li>• Ouvrage collectif sous la direction de F. STEVENART MEEÛS, Manuel de procédure fiscale, 3ème édition, Limal, Anthemis, 2019</li> <li>• M. MORIS, Procédure fiscale approfondie en matière d'impôts directs - 3ème édition, publié par Anthemis en 2020</li> <li>• TIBERGHIE, Manuel de droit fiscal, 2022-2023, 2 volumes, 40ème édition, Kluwer</li> <li>• F. KONING, Le redressement fiscal à l'impôt sur les revenus, 2ème édition, Kluwer, 2015</li> <li>• C.FRANSSSEN, E.TRAVERSA, J.BUBLOT, J.WARZEE, M.KRINGS, T.LITANNIE, Le contrôle fiscal - Aspects pratiques et actualités, Collection du barreau du Brabant wallon, Anthemis, 2015</li> <li>• Th. LAUWERS et N. PIROTTE, Le Code du recouvrement amiable et forcé des créances fiscales et non fiscales, 1ère édition, Larcier, 2020</li> <li>• DE TROYER et L. VANDENBERGHE, Handboek fiscale procedure inkomstenbelastingen , 13ème éd., Intersentia, 2022</li> <li>• M. DELANOTE, F. DEBELVA, S. DE RAEDT et J. VAN EYNDHOVEN, De fiscale procedure, 1ere éd., Owl Press Legal, 2023</li> </ul>

Other infos	This teaching unit will include several lectures in Dutch (approximately one third of the lectures), which will require a command of the other national language on the part of the students. Dutch-speaking experts may also be invited to speak on certain subjects covered in the course.
Faculty or entity in charge	DRT

<b>Programmes containing this learning unit (UE)</b>				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] in Law	<a href="#">DROI2M</a>	5		
Master [120] in Law (shift schedule)	<a href="#">DRHD2M</a>	5		
Advanced Master in Tax Law	<a href="#">DRIF2MC</a>	5		
Master [120] in Law (shift schedule)	<a href="#">DRLN2M</a>	5		