



This learning unit is not open to incoming exchange students!

Teacher(s)	Rousseau Lorette ;
Language :	French
Place of the course	Louvain-la-Neuve
Main themes	<p>Notarial tax law is taught in two distinct parts.</p> <p>The first part of the course aims to review and deepen the rules applicable to registration duties, and more specifically :</p> <p>1°) analysis of general principles</p> <p>2°) systematic examination of tax assessment and collection rules.</p> <p>3°) a systematic examination of the various registration duties relating to the notarial profession.</p> <p>The second part of the course reviews the main aspects of inheritance tax law:</p> <p>1°) rules for drawing up and checking inheritance tax returns.</p> <p>2°) calculating inheritance tax</p> <p>Emphasis is placed on a general approach to the legal rules, with a view to making students aware of the many special cases they will encounter in their professional practice, and how to apprehend the applicable tax regime.</p> <p>The technical nature of these subjects requires students to attend all classes. This can be verified and is a condition of registration for the exam.</p> <p>Recording of the course is not permitted.</p>
Learning outcomes	<p>At the end of this learning unit, the student is able to :</p> <p>1 The aim of the course is to provide students with the theoretical and practical tools they need to understand, analyze and resolve the difficulties associated with the application of tax law in areas relevant to the notarial profession. From this point of view, the aim is both (i) to complement the theoretical training received as part of the Master's degree, by delving deeper into the subject of registration duties, inheritance tax and income taxation, and (ii) to make the necessary connections with private law subjects (i.e. inheritance law, contract law, corporate law).</p>
Teaching methods	<p>The aim of the course is to provide students with the theoretical and practical tools they need to understand, analyze and resolve the difficulties associated with the application of tax law in areas relevant to the notarial profession. From this point of view, the aim is both (i) to complement the theoretical training received as part of the Master's degree, by delving deeper into the subject of registration and inheritance taxes and income taxation, and (ii) to make the necessary connections with private law subjects (i.e. inheritance law, contract law, corporate law).</p>
Content	<p>Notarial tax law is taught in two distinct parts.</p> <p>The first part of the course aims to review and deepen the rules applicable to registration duties, and more specifically :</p> <p>1°) analysis of general principles</p> <p>2°) systematic examination of tax assessment and collection rules.</p> <p>3°) a systematic examination of the various registration duties relating to the notarial profession.</p> <p>The second part of the course reviews the main aspects of inheritance tax law:</p> <p>1°) rules for drawing up and checking inheritance tax returns.</p> <p>2°) calculating inheritance tax</p> <p>Emphasis is placed on a general approach to the legal rules, with a view to making students aware of the many special cases they will encounter in their professional practice, and how to apprehend the applicable tax regime.</p> <p>The technical nature of these subjects requires students to attend all classes. This can be verified and is a condition of registration for the exam.</p> <p>Recording of the course is not permitted.</p>
Inline resources	A syllabus devoted to registration and inheritance rights posted online on Moodle.
Other infos	course recording is forbidden and attendance is compulsory

Faculty or entity in charge	DRT
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Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Advanced Master in Public Notary Law	NOTA2MC	4		