


5.00 credits	7.5 h + 7.5 h	Q1
--------------	---------------	----

Teacher(s)	Hougardy Yves ;
Language :	French
Place of the course	Charleroi
Prerequisites	/
Main themes	<p><b>Chapter I: The taxing rights of municipalities</b></p> <p>A. Introduction: What is a municipality?</p> <p>B. Seat of the taxing rights of the municipality</p> <p>C. Impact of the tax/fee/payment distinction</p> <p>D. Municipal taxation</p> <p>E. Tax regulation and procedural elements</p> <p>F. Examples of municipal taxes</p> <p><b>Chapter II: The taxing rights of provinces</b></p> <p>A. Introduction: What is a province?</p> <p>B. The implementation of provincial taxation</p> <p><b>Chapter III: The taxing rights of the Communities and Regions</b></p> <p>A. History of the taxing rights of the Communities and Regions</p> <p>B. The Regions</p> <p>a) Regional tax authority</p> <p>1' Foundations</p> <p>2' In the Walloon Region</p> <p>3' Procedural elements</p> <p>b) Secondary taxing rights: 'Regional taxes'</p> <p>c) Derived taxing rights</p> <p>d) Limits</p> <p>C. The Communities</p> <p>a) Community taxing rights</p> <p>b) Secondary taxing rights: 'Community taxes'</p> <p>c) Derived taxing rights: 'Shared Community taxes'</p>
Learning outcomes	<p><b>At the end of this learning unit, the student is able to :</b></p> <p>On completion of this course, students will be able:</p> <p>1</p> <ul style="list-style-type: none"> <li>• to define the respective taxing rights of the municipalities, provinces, communities and regions</li> <li>• to master current procedures in the context of local and regional taxes</li> </ul>
Evaluation methods	Written examination
Teaching methods	Lectures
Bibliography	Cfr. support et cours magistraux
Faculty or entity in charge	CLSM

<b>Programmes containing this learning unit (UE)</b>				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] in Management (shift Schedule 2)	FEHC2M	5		
Executive certificate in Corporate Tax	FISE9CE	3		