

Advanced Income Taxation (B001395)

Course size (nominal values; actual values may depend on programme)

Credits 6.0 Study time 180 h Contact hrs 45.0 h

Course offerings and teaching methods in academic year 2018-2019

A (semester 1)	Dutch	microteaching	15.0 h
		lecture: plenary	3.75 h
		exercises	
		lecture	10.0 h
		guided self-study	16.25 h

Lecturers in academic year 2018-2019

Van De Woestyne, Inge RE21 lecturer-in-charge

Offered in the following programmes in 2018-2019

	crdts	offering
Master of Science in Business Economics (main subject Accountancy)	6	A
Master of Science in Business Economics (main subject Corporate Finance)	6	A
Master of Science in Business Economics (main subject Marketing)	6	A
Master of Science in Complementary Studies in Business Economics (main subject Taxation)	6	A
Master of Laws in Laws	6	A

Teaching languages

Dutch

Keywords

Taxable income, calculation of income tax, tax reductions, tax credits

Position of the course

This course builds on the knowledge acquired in the basic course in tax law. The elements necessary to determine the taxable income of a taxable person are discussed. Before the tax payable can be calculated, the taxable income of married couples, legal and de facto cohabitants needs to be allocated to the individual taxpayer. The types of income that were not handled during the basic course are studied: profits and benefits from a previous professional activity, remuneration of assisting spouses and pensions. After the amount of the total net income is determined, maintenance funds that would have been paid have to be deducted to arrive at the taxable income. When the taxable income is determined, several steps are still needed before the amount of income tax payable is finally known. Numerous tax reductions have to be taken in account, as well as tax credits. Due to the partial regionalization of the income taxation, a significant amount of federal income tax measures have become regional. To have a clear insight in the structure of income taxation a case is solved during an exercise session. A clear understanding of the structure allows students to interpret subsequent amendments to the income taxation correctly and estimate the effects of these changes. Students are divided into small groups. Each group examines and analyzes a scientific article from a law magazine regarding a topic from the personal income tax. The content is presented to fellow students.

Contents

- Scope of income tax
- Determination of the taxable income
- Deductible amounts

- Tax reductions
- Tax credits

Initial competences

"Advanced Income taxation" supposes a basic knowledge of tax law.

Final competences

- 1 Scientific knowledge of income taxation.
- 2 Understanding of the structure of income taxation.
- 3 Interpret and reconstruct a tax assessment.
- 4 Having a scientific knowledge of the relation and interaction of income taxation with other branches of law.
- 5 Ability of using the research methodology.
- 6 Analyzing problems in a team, organizing thoughts logically and inform an audience.
- 7 Applying existing tax rules to new situations.
- 8 Following discussions within income taxation.
- 9 Detecting loopholes in the tax legislation.
- 10 Formulating creative solutions.
- 11 Developing an attitude of self-study and lifelong learning.
- 12 Sense of accuracy in juridical analysis.
- 13 Sense of responsibility in relation to the taxpayer

Conditions for credit contract

Access to this course unit via a credit contract is unrestricted: the student takes into consideration the conditions mentioned in 'Starting Competences'

Conditions for exam contract

Access to this course unit via an exam contract is unrestricted

Teaching methods

Guided self-study, lecture, microteaching, lecture: plenary exercises

Extra information on the teaching methods

microteaching : presentation of a scientific article
guided self-study : supported by powerpoint video presentation
plenary exercise : solving a case

Learning materials and price

Inge Van De Woestyne, *Handboek Personenbelasting*, Intersentia
Belgian Income Tax Code
PowerPoint video presentation (minerva)

References

Luc Maes en Nicole Plets (eds.), *Handboek Personenbelasting*, Kluwer

Course content-related study coaching

Students can ask questions during the lectures or at any other time.

Evaluation methods

end-of-term evaluation and continuous assessment

Examination methods in case of periodic evaluation during the first examination period

Oral examination

Examination methods in case of periodic evaluation during the second examination period

Oral examination

Examination methods in case of permanent evaluation

Oral examination

Possibilities of retake in case of permanent evaluation

examination during the second examination period is possible

Extra information on the examination methods

Permanent evaluation : presentation
Periodic evaluation : open questions

Calculation of the examination mark

Periodic evaluation : 80%
Permanent evaluation : 20%