

Legislation on Succession and Registration (F000840)

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

Credits 3.0 Study time 90 h Contact hrs 30.0 h

Course offerings and teaching methods in academic year 2018-2019

A (semester 2) Dutch lecture 30.0 h

Lecturers in academic year 2018-2019

Casman, Hélène EB22 lecturer-in-charge

Offered in the following programmes in 2018-2019

	crdts	offering
Master of Science in Business Economics (main subject Accountancy)	3	A
Master of Science in Business Economics (main subject Corporate Finance)	3	A
Master of Science in Business Economics (main subject Marketing)	3	A
Master of Science in Complementary Studies in Business Economics (main subject Taxation)	3	A

Teaching languages

Dutch

Keywords

Real estate, gifts, inheritance, law, apply

Position of the course

Tax law- Indirect taxes

Contents

Registration taxes:

1. Requirement of registration and formalities for registration
2. General provisions
3. Proportional registration fees on real estate
4. Proportional registration fees on gifts

Inheritance taxes:

1. Basic principles on inheritance taxes
2. Basic principles on inheritance law (civil law)
3. Declaration to determine basis for inheritance taxes
4. Fiction regulations
5. Tarification and payment
6. Application on specific cases

Initial competences

Basic knowledge of general law terminology in civil and corporate law

Final competences

- 1 knowledge of the basic concepts and principles of registration and inheritance tax law
- 2 be able to search for the applicable law provisions, to read and to understand them
- 3 be able to apply his knowledge on specific situations.

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

This course unit cannot be taken via an exam contract

Teaching methods

Lecture

Extra information on the teaching methods

lectures with powerpoint presentation as guideline

Learning materials and price

Text of Laws:

Wetboek Registratierechten en Wetboek Successierechten + Vlaamse Codex Fiscaliteit

Can be downloaded from following links:

<http://ccff02.minfin.fgov.be/KMWeb/browseCategory.do?method=browse¶ms.selectedCategoryId=4100><http://ccff02.minfin.fgov.be/KMWeb/browseCategory.do?method=browse¶ms.selectedCategoryId=4450>

<https://codex.vlaanderen.be/Zoeken/Document.aspx?DID=1023499¶m=inhoud&ref=search>

Course book as edited by the teacher to be found on Minerva

Ppt also available on Minerva before each lecture

References

- Handboek registratierechten- A. Peeters en T. Wustenberghs, 2de editie, Intersentia 2016 - Studentenprijs 35 euro

- Handboek successierechten D. De Groot, 3de editie, Intersentia 2016 - Studentenprijs 30 euro.

Course content-related study coaching

Questions can be asked during the lectures. or via e-mail.

Evaluation methods

end-of-term evaluation

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

Written examination

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

Written examination

Examination methods in case of permanent evaluation

Possibilities of retake in case of permanent evaluation

not applicable

Extra information on the examination methods

Written exam.

Not only multiple choice questions.

The students should consult the legislative texts during the exam

The students need to bring these texts themselves

These texts may nog be annotated

Calculation of the examination mark