

Advanced VAT-Law (F000868)

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 lecture 45.0 h

Lecturers in academic year 2018-2019

Van Der Paal, Johan EB22 lecturer-in-charge
Derez, Bert EB22 co-lecturer

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

Teaching languages

Dutch

Keywords

Value added tax, VAT, VAT taxable persons, VAT taxable transactions, intracommunity transactions, VAT-exemptions, VAT deduction, VAT formalities

Position of the course

The objective of this course is to give the student an in-depth insight into the Belgian and European VAT-regulations. Students should be able to analyze transactions and cases from a VAT point of view and determine the correct reporting of these transactions. The main concepts of VAT will be explained based on the legislation, the administrative comments and the most important national and international court cases.

Contents

1. General introduction: main characteristics of VAT and VAT as a European taxation
2. Taxable person
3. Supply of goods
4. Supply of services
5. Import of goods
6. Intracommunity acquisition
7. VAT taxable amount
8. Tax rates
9. Exemptions
10. VAT recovery
11. Revisions
12. Refund of VAT
13. VAT obligations
14. Procedure

Initial competences

The VAT-course prerequisites a basic knowledge of the Belgian tax system, the European legal instruments and accounting principles.

Final competences

- 1 To get an insight into the economic and legal structure of VAT; the impact of VAT on companies, the link with the other business processes and other (indirect) taxes.
- 2 To get a sound understanding of who is a VAT taxable person, what are VAT taxable transactions, place of supply rules, tax point rules, VAT taxable amount determination, VAT rates, exemptions, VAT recovery and VAT obligations, in order to be able to solve VAT cases independently.
- 3 To be able to make an in-depth analysis of legal sources regarding VAT (incl. Belgian and European court cases) in an independent way.
- 4 Willingness to self-study.

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

Lecture

Extra information on the teaching methods

Ex cathedra teaching-method of the theory, illustrated with practical examples. Students may be required to prepare certain topics (self-study).

Learning materials and price

Handboek Belasting Toegevoegde Waarde (eds. Massin, Stas & Vyncke), die Keure, editie 2017
Price: 40 EUR

References

Course content-related study coaching

on appointment.

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

Calculation of the examination mark