

## Basic Principles of Taxation and Tax Procedures (F710315)

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 1) Dutch lecture 30.0 h

Lecturers in academic year 2018-2019

Delanote, Mark RE21 lecturer-in-charge

Offered in the following programmes in 2018-2019

	crdts	offering
Master of Science in Business Administration (main subject Commercial Management)	3	A
Master of Science in Business Administration (main subject Finance and Risk Management)	3	A
Master of Science in Business Administration (main subject HRM and Organizational Management)	3	A
Master of Science in Business Administration (main subject Management and IT)	3	A
Master of Science in Business Administration (main subject Taxation)	3	A

Teaching languages

Dutch

Keywords

Tax Law / General principles / Sources / Constitutional rules / Relation between Tax Law and other branches of the Law / Assessment of taxes / Collection of taxes / Litigation

Position of the course

Basic principles of taxation

In the tax area the master education aims at conveying a sufficient - i.e. for the purposes of tax practice - knowledge of the main tax systems, in particular of income tax (personal and corporate income tax) and VAT.

However the study of specific tax systems supposes an understanding of the legal and documentary sources of tax law. It should moreover be completed with a study of the general rules and principles common to the different tax systems. The course part Basic principles of taxation therefore aims at conveying the knowledge of the sources of tax law and of the general rules and principles, and of their relevance for tax practice.

Tax procedures

A tax system (such as income tax, VAT, inheritance tax etc.) can only lead to effective taxation through a set of rules aimed at the assessment and the collection of taxes. This set of rules is often indicated as "Tax Procedures".

Since tax procedures are the indispensable link between the tax system and its practical application, these procedures have to be considered as an essential part of a fiscal education.

Contents

Basic principles of taxation

Legal and documentary sources of tax law

Definitions and classifications

A survey of the Belgian tax system based upon the tax authorities Constitutional rules governing

taxation

Legal characteristics of tax law Relations between tax law and other branches of the law

### Tax procedures

In this course part tax procedures are studied, but only as regards income taxes. Procedures concerning other tax systems (e.g. VAT), are studied as a part of the course on the tax system.

The following subjects are treated:

The tax return

Investigation and control of the tax return

Rules of evidence

Assessment procedures

The tax assessment

Tax disputes

Collection of taxes

### Initial competences

In this course we often refer to concepts, rules and principles from other branches of the law. It is therefore recommendable that the student knows the basic concepts from public and private law.

### Final competences

- 1 Part:Basic principles of taxation;  
A critical attitude when studying tax law.
- 2 Part:Basic principles of taxation;  
Understand that differences of opinion exist as regards interpretation an application of fiscal regulations
- 3 Part:Basic principles of taxation;  
Be able to form his own opinion.
- 4 Part:Basic principles of taxation;  
Understanding of the sources of tax law, meaning as well the legal as the documentary sources.
- 5 Part:Basic principles of taxation;  
Be able to use these sources to solve tax problems.
- 6 Part:Basic principles of taxation;  
Understand the fact that specific tax systems are interwoven with the rules of general tax law.
- 7 Part:Basic principles of taxation;  
Be able to assess when these rules are relevant for tax practice and to apply them in a specific situation.
- 8 Part:Basic principles of taxation;  
Be able to pay attention to the limits of his own competence
- 9 Part:Basic principles of taxation;  
be able to determine when he has to make an appeal to legally trained specialists.
- 10 Core competences Part:Tax procedures;  
the student has a basic knowledge of the tax procedures and in particular of the consequences which derive from a violation of these procedures.
- 11 Core competences Part:Tax procedures;  
the student is able to make a first judgement on whether the action of the tax authorities is legal, among other things in relation to the powers of investigation and the rules of evidence.
- 12 Core competences Part:Tax procedures;  
the student is aware of the complications which could be caused by a tax litigation, as well as regards the defence itself as the position of the taxpayer as debtor of the contested tax.
- 13 be able to reflect in a critical way on complex situations and to be able to anticipate eventual complications and problems
- 14 have knowledge of the latest evolutions of the subject matter; in this regard it should be pointed out that the continuous evolution of the legislation, the administrative practice and the jurisprudence, imposes high standards in the field of permanent education

### Conditions for credit contract

Access to this course unit via a credit contract is determined after successful competences assessment

### Conditions for exam contract

Access to this course unit via an exam contract is unrestricted

(Approved)

## Teaching methods

Lecture

## Learning materials and price

Basic principles of taxation

VAN CROMBRUGGE, S., De grondregels van het Belgisch fiscaal recht - Editie 2014, 2014, Fiscoloog Books. Price: +/- 35 EUR

Recommended code: DE GROOTE, B., DE WIELEMAKER, E., DOOLAEGE, A., EL MOUSSAOU, S., RUYSSCHAERT, S. en VERHOEYE, J., Wetboek Accountancy en Fiscaliteit, Brussel, Larcier (twee delen)  
Student price: +/- 35 EUR

Extra documentation will be presented during classes.

## Tax procedures

DE TROYER, I. en VANDENBERGHE, L., Handboek Fiscale Procedure Inkomstenbelastingen, Antwerpen-Oxford, Intersentia. Student price: +/- 45 EUR.

This book can be delivered through the book store.

The student must also have a tax code.

Recommended code: DE GROOTE, B., DE WIELEMAKER, E., DOOLAEGE, A., EL MOUSSAOU, S., RUYSSCHAERT, S. en VERHOEYE, J., Wetboek Accountancy en Fiscaliteit, Brussel, Larcier  
Student price: +/- 35 EUR

## References

### Course content-related study coaching

There is room for questioning during or after classes.

On request additional meetings between students and teacher can be arranged for supplementary explanation on certain topics of the course.

### Evaluation methods

end-of-term evaluation

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

Written examination with open questions, written examination with multiple choice questions

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

Written examination with open questions, written examination with multiple choice questions

### Examination methods in case of permanent evaluation

### Possibilities of retake in case of permanent evaluation

not applicable

### Extra information on the examination methods

The exam/mark consists of multiple choice questions or variants, and of open questions.

### Calculation of the examination mark