Course Specifications
Valid as from the academic year 2020-2021

Due to Covid 19, the education and evaluation methods may vary from the information displayed in the schedules and course details. Any changes will be communicated on Ufora.

Course offerings and teaching methods in academic year 2020-2021

A (semester 2) Dutch Gent lecture 18.0 h self-reliant study activities 6.0 h

Lecturers in academic year 2020-2021

Vandedrinck, Frank TW14 lecturer-in-charge

Offered in the following programmes in 2020-2021

Bachelor of Science in Engineering Technology (main subject Civil Engineering Technology) credits offering 3 A
Linking Course Master of Science in Land Survey Engineering Technology credits offering 3 A

Teaching languages

Dutch

Keywords

land register, land ownership register, parcel, real estate income and withholding tax, real property tax

Position of the course

This course offers the student familiarity with the Belgian Land Register system:
- the structure and the basic tasks of the institute;
- the different register documents, plans, lists and forms, and the use of it;
- the processing and the procedures with respect to real estate;
- developments in the qualification and authority of the Land Register.
Secondly, insight is given into the foundations of real estate income tax law.

The acquired basic knowledge and developed skills in these matters can be regarded as necessary competences to act as an expert.

Contents

Part 1: The Belgian Land Register:
1. The different aspects of the land register: the institute, the documentation, the procedures and the processing, possible functions, historic evolution; the Belgian real estate system;
2. Land register documents: parcel plan, ownership register and supplementary documents and forms;

Part 2: Real estate income and withholding tax:
Definition and exhaustive discussion of the typical Belgian concepts "Kadastraal Inkomen" and "Onroerende Voorheffing".
Principles of fiscal law in the matter of real property.

Initial competences

No specific knowledge required.

Final competences

1 The student collects, analyses and handles in a critical and effective way the relevant information concerning the status of real property;
2 The student performs independently simple research tasks in relation to the history

(Approved)
and the actual state of real property. This supposes the knowledge of the different available legal information sources (legislation and jurisprudence and technical documents), and the competence to use them adequately.

3 The student has good understanding of the different rules real estate income tax law consists of, and is able to apply these rules (Income Tax Code 1992) in a correct way;

4 The student analyses the information given by the land register documents (parcel plan, ownership register and supplementary documents and forms) in a correct way;

5 The student has good knowledge and understanding of the Belgian Land Register system:
   - the structure and the basic tasks of the institute;
   - the processing and the procedures with respect to real estate;
   - developments in the qualification and authority of the Land Register.

Conditions for credit contract

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

Conditions for exam contract

This course unit cannot be taken via an exam contract.

Teaching methods

Lecture, self-reliant study activities, online lecture.

Extra information on the teaching methods

Classroom and online lectures: 18h
Individual work: 6h

Learning materials and price

Courseware (appr. €10):
"Het Belgisch Kadaster en de belasting op het inkomen uit onroerende goederen", Federale Overheidsdienst FINANCIEN, Algemene Administratie van de Patrimoniumdocumentatie, Brussel. Dutch language.

Documentation:
- Income Tax Code 1992;
- Other publications by the Federale Overheidsdienst Financiën;
- Belastingdienst voor Vlaanderen - O.V.

References

see references courseware;
http://fiscus.fgov.be/interfakrednl/Publicaties/lijst_akred.htm
http://www.onroerende.voorheffing.be

Course content-related study coaching

1. Guidance and coaching by lecturer: possibility to make an appointment or contact by e-mail, by chat or discussion forum;
2. E-learning platform: students can visit an electronic workspace for supplementary courseware and possible examination questions.

Evaluation methods

end-of-term evaluation and continuous assessment

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

Written examination with open questions

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

Written examination with open questions

Examination methods in case of permanent evaluation

Assignment, report

Possibilities of retake in case of permanent evaluation

examination during the second examination period is possible

Extra information on the examination methods

End-of-term evaluation: oral examination after written preparation;
Continuous assessment: individual work: quotation of project report and presentation

Calculation of the examination mark

Theory (oral examination): 75%
Individual work (report and presentation): 25%
When the student does not participate in the evaluation of one or more components or
the student scores less than 8/20 for one of the components, he/she can no longer pass the entire course unit. If the total score is a mark of ten or more out of twenty, then this is reduced to the highest failing mark.