


This biannual learning is being organized in 2026-2027



**This learning unit is not open to incoming exchange students!**

Teacher(s)	De Wolf Michel ;Traversa Edoardo ;
Language :	French
Place of the course	Louvain-la-Neuve
Main themes	<p>This course teaches :</p> <ul style="list-style-type: none"> <li>- The sources and principles of tax law: the concept of tax; the typology of compulsory levies; the relationship between tax law and other branches of law; introduction to international and European tax law; the internal distribution of tax powers; the protection of taxpayers against arbitrary taxation, including double taxation; the powers of the tax authorities.</li> <li>- Direct taxes: "Personal income tax: scope of application and concept of residence; categories of income and determination of the tax base; tax calculation, including taking account of the taxpayer's personal and family situation; taxpayer's obligations and investigative powers of the tax authorities; procedure and litigation (overview). "Corporation tax: rationale, integration with PPI and territorial dimension. "Introduction to international tax law: double taxation conventions.</li> <li>- Indirect taxes: "Value added tax: definition, history and Community dimension; liability; categories of taxable transactions; exemptions; right to deduction. "Registration and inheritance taxes: scope and taxable transactions.</li> </ul>
Learning outcomes	<p><b>At the end of this learning unit, the student is able to :</b></p> <p>The aim of the tax law course is to provide students with a basic knowledge of the general principles and main taxes of the Belgian tax system, both in the direct tax sector (personal and corporate income tax) and in the indirect tax sector (value added tax, inheritance tax and registration duty). The course is rounded off with an introduction to European and international tax law. More specifically, the course aims to</p> <ul style="list-style-type: none"> <li>- to integrate the general principles governing, on the one hand, the division of competences in tax matters and, on the other hand, the relationship between taxpayer and administration;</li> <li>- understand the socio-economic effects of certain tax mechanisms;</li> <li><sup>1</sup> - establish links between tax law and other branches of law;</li> <li>- understand and master the basic concepts specific to each type of tax studied;</li> <li>- have a thorough knowledge of the legal provisions and case law relating to the subject taught.</li> </ul> <p>Class time corresponds to lectures in which the main points and difficulties of the subject are explained. Students are also encouraged to do their own homework: they are expected to do a certain amount of prior reading (syllabus or textbook pages, legal texts, other documents) so that they can learn all the material covered by these specifications on their own.</p>
Evaluation methods	Assessment in the form of a written examination in the January session.
Teaching methods	Lecture course with some practical sessions in the auditorium, for which preparatory readings are required.
Content	<p>The aim of the Tax Law and Accounting Law course is to provide students with a basic knowledge of the general principles and main taxes of the Belgian tax system, both in the area of direct taxation (personal and corporate income tax) and indirect taxation (in particular value added tax and registration duties), as well as in its European and international dimensions.</p> <p>More specifically, the objectives are to</p> <ul style="list-style-type: none"> <li>To integrate the general principles governing the concept of tax, the international and European dimension of taxation, the internal distribution of competences and the relationship between taxpayers and tax administrations.</li> <li>To understand the economic, social and environmental impact of certain tax policies</li> <li>To establish links between tax law and other branches of law,</li> <li>To understand and master the basic concepts specific to each type of tax studied; (IPP, ISOC, VAT and registration duty)</li> <li>To have a rigorous knowledge of the legal provisions and case law relating to the subject taught.</li> </ul>
Inline resources	<p>For the General Tax Law section</p> <p>A syllabus (in one volume) distributed by the course department and available on Moodle.</p>

	<p>Additional documents available on Moodle (case law). For Income Tax: Summaries available on Moodle For Indirect Tax: Two short syllabuses (VAT and registration duties) available on Moodle. Additional documents available on Moodle (case law).</p>
Faculty or entity in charge	BUDR

<b>Programmes containing this learning unit (UE)</b>				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] in Law (shift schedule)	DRHD2M	8		
Master [120] in Law (shift schedule)	DRLN2M	8		