

#### Cycle view of the study programme

B1 Or Th Pr Au Cr

#### Information

Academic Coordinator: Professor Marc BOURGEOIS Secretariat: Laetitia Debraz and Tamou OUAKIM Tel: 04/232.73.21 - 04/232.73.77 Email: Laetitia.Debraz@uliege.be - Tamou.Ouakim@uliege.be

#### Compulsory courses (B1 : 21Cr)

Code	Description	B1	Or	Th	Pr	Au	Cr
DROI0218-1	VAT - Vincent SEPULCHRE	B1	Q1	24	-	-	4
DROI8047-1	Aspects of European tax law - Isabelle RICHELLE	B1	Q1	15	-	-	2
DTFE0009-1	Final work	B1	TA				15
	- Participation in two seminars on a specific tax theme - Olivier BERTIN, Olivier D'AOUT, Raphaël DOUNY, Frédéric FOGLI, Sabine GARROY, Xavier GÉRARD, Marc LEVAUX, Bernard MAQUET, Philippe NOIRHOMME, Aymeric NOLLET, Lionel ORBAN, DenisEmmanuel PHILIPPE - [6h SEM]					[+]	
	- Participation in a methodological seminar - Sabine GARROY - [3h SEM]					[+]	
	- A test consisting either of drafting a dissertation or of participating in a tax game - JeanMichel DEGÉE						

Coordination: Jean-Michel Degée and Sabine Garroy

#### Optional courses (B1 : 39Cr)

Choose a course from: (B1 : 39Cr)

##### General taxation track (B1 : 39Cr)

DROI2008-3	Income tax, in-depth elements: IPP - Marc BOURGEOIS, Nicolas HONHON	B1	Q1	25	5	-	4
DROI8069-1	Income tax, in-depth subjects: ISoc - Sabine GARROY	B1	Q1	15	-	-	2
DROI2007-1	Registration and succession fees - Raphaël DOUNY	B1	Q1	27	-	-	4
DROI1325-1	Tax procedures - Aymeric NOLLET	B1	Q2	21	-	-	3
DROI8048-1	Aspects of international tax law - Caroline DOCCLO, Bart PEETERS	B1	Q2	15	-	-	2
DROI1360-1	Regional and local taxation - Marc BOURGEOIS	B1	Q1	12	-	-	2

Choose 1 course depending on its legal qualification amongst: (B1 : 4Cr)

DROI2346-1	General principles of fiscal law - Aymeric NOLLET - [10h Lect.]	B1	Q1	20	-	[+]	4
GEST2095-1	Accounting elements - Cédric ANTONELLI - [10h Lect.]	B1	Q1	20	-	[+]	4

Choose one option from the following : (B1 : 18Cr)

##### Business taxation (national and international aspects) (B1 : 18Cr)

DROI2012-1	From annual accounts to the statement of income: relationships between accounting and tax system	B1	Q2				4
	- Part 1 - JeanLuc WUIDARD			12	-	-	
	- Part 2 - Luc HERVE			15	-	-	
DROI1361-1	Corporate tax law	B1	Q2				4
	- Part 1: Restructuring and reorganisation - JeanMichel DEGÉE			15	-	-	
	- Part 2: Relationships between connected companies (national and multinational groups) - Aymeric NOLLET			15	-	-	

Choose one course from the following : (B1 : 4Cr)

DROI1362-1	International tax law: all subjects - Caroline DOCCLO - [10h Lect.]	B1	Q2	21	-	[+]	4
DROI2025-1	European tax law: specialisation - Isabelle RICHELLE - [10h	B1	Q2	21	-	[+]	4

Lect.]

Choose at least 6 credits of courses from the following: (B1 : 6Cr)

DROI2348-1	<i>Penal law of Companies</i> - Adrien MASSET	B1	Q1	15	-	-	2
DROI1363-1	<i>Taxation and public authorities, social economy and the non-market sector</i> - Sabine GARROY	B1	Q2	15	-	-	2
DROI2343-2	<i>VAT: advanced aspects</i> - François COUTUREAU, Philippe NOIRHOMME	B1	Q2	15	-	-	2
DROI2011-1	<i>Tax status of corporate managers</i> - Luc HERVE	B1	Q2	15	-	-	2
GEST7048-1	<i>Introduction to transfer pricing</i> - Eric VON FRENCKELL	B1	Q2	15	-	-	2
DROI1280-1	<i>Special questions of tax law relating to international activities</i> - Bart PEETERS	B1	Q2	15	-	-	2
DROI1362-1	<i>International tax law: all subjects</i> - Caroline DOCCLO - [10h Lect.]	B1	Q2	21	-	[+]	4
DROI2025-1	<i>European tax law: specialisation</i> - Isabelle RICHELLE - [10h Lect.]	B1	Q2	21	-	[+]	4

#### Wealth taxation (national and international aspects) (B1 : 18Cr)

DROI2022-2	<i>Registration and succession fees: specialisation</i> - Raphaël DOUNY	B1	Q2	12	-	-	2
DROI2020-2	<i>Property and succession planning</i> - Virginie DEHALLEUX, Manuel GUSTIN	B1	Q2	24	-	-	4
DROI2019-3	<i>Savings and insurance taxation</i> - Frédéric JANSSEN	B1	Q2	18	-	-	3

Choose at least 9 credits of courses from the following: (B1 : 9Cr)

DROI1364-1	<i>Aspects of civil law</i> - Marc BOURGEOIS - [10h Lect.] <i>Notice</i> : compulsory course for non-law students enrolled in this option unless they have been exempted by the jury	B1	TA	10	-	[+]	3
DROI1365-1	<i>Estate planning: in-depth subjects</i> - Luc HERVE	B1	Q2	12	-	-	2
DROI2018-3	<i>Real Estate Taxation</i> - Xavier THIÉBAUT	B1	Q2	18	-	-	3
DROI2017-2	<i>Family tax law</i> - Jordan OPRENYESZK, Didier PIRE	B1	Q2	12	-	-	2
DROI1362-1	<i>International tax law: all subjects</i> - Caroline DOCCLO - [10h Lect.]	B1	Q2	21	-	[+]	4

#### Customs compliance track (B1 : 39Cr)

##### International & European tax law

DROI8045-1	<i>Customs and excise, elements</i> - Raphaël VAN DE SANDE	B1	Q1	21	-	-	3
DROI2025-1	<i>European tax law: specialisation</i> - Isabelle RICHELLE - [10h Lect.]	B1	Q2	21	-	[+]	4
DROI2348-1	<i>Penal law of Companies</i> - Adrien MASSET	B1	Q1	15	-	-	2

##### Operational Management & International Commerce

GEST0093-1	<i>Operations and quality management</i> - Thierry PIRONET	B1	Q2	30	-	-	5
------------	--	----	----	----	---	---	---

Choose one of the following courses : (B1 : 5Cr)

DROI8067-1	<i>International trade law</i> - Philippe VINCENT	B1	Q1	30	-	-	5
GEST3032-1	<i>e-Commerce Methods and Techniques</i> (english language) - Ashwin ITTOO	B1	Q1	30	-	-	5

##### Customs procedures

DROI8049-1	<i>Special border procedures</i> - Nicolas LAURENT	B1	Q2	28	-	-	3
------------	--	----	----	----	---	---	---

DROI8050-1	<i>Customs tariffs, origin and value classifications</i> - Marc BOURGEOIS	B1	Q2	56	-	-	<b>4</b>
DROI8051-1	<i>Import/export - Customs declarations</i> - Raphaël VAN DE SANDE	B1	Q2	35	-	-	<b>4</b>
GEST7063-1	<i>Customs Compliance in eCommerce</i> (english language) - Marc BOURGEOIS	B1	Q2	28	-	-	<b>3</b>
DROI8052-1	<i>Customs VAT</i> - François COUTUREAU, Philippe NOIRHOMME	B1	Q2	21	-	-	<b>3</b>
DROI8070-1	<i>Contentious customs procedures (administrative and criminal)</i> - Vanessa FRANSSSEN, Yves MELIN	B1	Q2	16	-	-	<b>3</b>

**Optional free course (B1 : 5Cr)**

DSTG1001-1	<i>Internship</i> - Aymeric NOLLET - [150h Internship]	B1	TA	-	-	[+]	<b>5</b>
------------	--	----	----	---	---	-----	----------