

#### Cycle view of the study programme

B1 Or Th Pr Au Cr

#### Information

Academic supervisor: Professor Marc BOURGEOIS  
 Secretaries: Laetitia Debraz and Doriane SERVELLO  
 Phone number: 04/232.73.21 - 04/232.73.77  
 Laetitia.Debraz@uliege.be - Doriane.Servello@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 - 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, 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	B1	TA				15
						[+]	
						[+]	

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 - Part I: Personal income tax - Marc BOURGEOIS, Nicolas HONHON - Part II: Corporate income tax - Sabine GARROY	B1	Q1	25	5	-	6
				15	-	-	
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	Q1	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 - Partim 1 - Luc HERVE - Partim 2 - JeanLuc WUIDARD	B1	Q2	15	-	-	4
				12	-	-	
DROI1361-1	Corporate tax law - Part 1: Restructuring and reorganisation - JeanMichel DEGÉE - Part 2: Relationships between connected companies (national and multinational groups) - Aymeric NOLLET	B1	Q2	15	-	-	4
				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 Lect.] B1 Q2 21 - [+] 4

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

DROI2348-1 *Penal law of Companies* - Adrien MASSET B1 Q1 15 - - 2

DROI1363-1 *Taxation and public authorities, social economy and the non-market sector* - Sabine GARROY B1 Q2 15 - - 2

DROI2343-2 *VAT: advanced aspects* - François COUTUREAU, Philippe NOIRHOMME B1 Q2 15 - - 2

DROI2011-1 *Tax status of corporate managers* - Luc HERVE B1 Q2 15 - - 2

GEST7048-1 *Introduction to transfer pricing* - Eric VON FRENCKELL B1 Q2 15 - - 2

DROI1280-1 *Special questions of tax law relating to international activities* - Bart PEETERS B1 Q2 15 - - 2

DROI1362-1 *International tax law: all subjects* - Caroline DOCCLO - [10h Lect.] B1 Q2 21 - [+] 4

DROI2025-1 *European tax law: specialisation* - Isabelle RICHELLE - [10h Lect.] B1 Q2 21 - [+] 4

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

DROI2022-2 *Registration and succession fees: specialisation* - Raphaël DOUNY B1 Q2 12 - - 2

DROI2020-2 *Property and succession planning* - Virginie DEHALLEUX, Manuel GUSTIN B1 Q2 24 - - 4

DROI2019-3 *Savings and insurance taxation* - Frédéric JANSSEN B1 Q2 18 - - 3

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

DROI1364-1 *Aspects of civil law* - Marc BOURGEOIS - [10h Lect.] B1 TA 10 - [+] 3  
*Notice* : compulsory course for non-law students enrolled in this option unless they have been exempted by the jury

DROI1365-1 *Estate planning: in-depth subjects* B1 Q2 4  
 - *Estate companies* - Luc HERVE 10 - -  
 - *Part 2: international aspects* - Guy JORION 15 - -

DROI2018-3 *Real Estate Taxation* - Xavier THIÉBAUT B1 Q2 18 - - 3

DROI2017-2 *Family tax law* - Jordan OPRENYESZK, Didier PIRE B1 Q2 12 - - 2

DROI1362-1 *International tax law: all subjects* - Caroline DOCCLO - [10h Lect.] B1 Q2 21 - [+] 4

#### Customs compliance track

(B1 : 39Cr)

##### International & European tax law

DROI8045-1 *Customs and excise, elements* - Raphaël VAN DE SANDE B1 Q1 21 - - 3

DROI2025-1 *European tax law: specialisation* - Isabelle RICHELLE - [10h Lect.] B1 Q2 21 - [+] 4

DROI2348-1 *Penal law of Companies* - Adrien MASSET B1 Q1 15 - - 2

##### Operational Management & International Commerce

GEST0093-1 *Operations and quality management* - Thierry PIRONET B1 Q2 30 - - 5

Choose one course from the following : (B1 : 5Cr)

GEST3032-1 *eBusiness and eCommerce* (english language) - Ashwin ITTOO B1 Q1 30 - - 5

DROI8064-2 *International trade law* B1 Q1 5  
 - *International trade cooperation* - Philippe VINCENT 18 - -

- *International sales contracts* - Philippe VINCENT 6 - -

#### Customs procedures

DROI8049-1 *Special border procedures* - Nicolas LAURENT B1 Q1 28 - - 4

DROI8050-1 *Customs tariffs, origin and value classifications* - Marc BOURGEOIS, Philippe HEEREN, Yves MELIN, Marc WEGNEZ B1 Q2 56 - - 4

DROI8051-1 *Import/export - Customs declarations* - Raphaël VAN DE SANDE B1 Q2 35 - - 4

GEST7063-1 *Customs Compliance in eCommerce (english language)* - Philippe HEEREN, Yves MELIN B1 Q2 28 - - 4

DROI8052-1 *Customs VAT* - François COUTUREAU, Philippe NOIRHOMME B1 Q1 21 - - 4

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

DSTG1001-1 *Internship* - Aymeric NOLLET - [150h Internship] B1 TA - - [+] 5