

Language
English

Duration
13 weeks,
2 ¼ hours/week

Schedule
18:30 - 20:45
Autumn: Tuesdays
Spring: Tuesdays

Place
Luxembourg

Registration fee
150,- €

Profile
3.1

Individual income tax

Target audience

Beginners who wish to understand basic mechanisms of individual taxation for professional or personal reasons.

Learning objectives

- Get an overview of general basic principles governing individual taxation.
- Learn the computation mechanism of taxable income.
- Define the 8 different categories of income and explain the computation of the net income in each category (are not covered by this course: commercial profit, profit from agriculture and forestry).
- Be familiar with provisions reducing the taxable basis: special expenses, extraordinary charges, allowances.
- Know how to compute personal income tax.
- Understand the concept of tax residency from a national and international point of view as well as the related consequences.
- Be aware of administrative procedures and tax claims.
- Analyze taxpayers' situations in order to determine a potential tax compliance obligation and/or option.

Prerequisite

None.