

# **Seminar opportunities and threats for municipal taxation**

**State of affairs with a view to the future**

**Livestream Friday, May 21, 2021 (09:30 - 12:00) on demand from Monday, May 24 to Friday, June 4, 2021**

## **Programme**

On 15 February 2019, a new Flemish coordinated circular on municipal taxation was issued. After all, the previous edition of 2011 was in urgent need of an update due to amended higher regulations, case law and legal doctrine and new policy trends. In addition, the financing of the municipalities is again under pressure. After the impact of the Tax shift on the revenue of the additional municipal tax on personal income tax, the Corona crisis will also result in less revenue for these and other municipal taxes at an unchanged rate. Will the municipalities increase their rate of the additional tax on personal income tax or rather look for alternatives via their own taxes?

It is therefore time to take stock during this seminar and to explain new trends and challenges in the field of municipal taxation.

To this end, Chairman Nicole Plets first discusses the evolution and state of affairs with regard to a number of general principles that frame/control municipal taxation. What should the municipalities take into account in particular when introducing and applying taxes? This includes: the choice of taxable matter and regulatory taxes; restrictions by higher authorities; the scope of administrative supervision.

Thomas De Jonckheere then briefly discusses the possibility for municipalities to introduce differentiated surcharges on the property tax. Does this explicit confirmation in the Flemish Decree on Local Government really offer perspectives for the municipalities or does the fear of a possible destruction of the tax regulations by the Council of State, administrative law division, prevent its actual use? To date, only a few municipalities have made use of this power. He also considers the (potential) consequences of the Corona crisis for a number of taxes.

Finally, he elaborates on some current trends in case law, including the publication of tax regulations and the application of the constitutional principle of equality as a frequently used means in legal proceedings against municipal taxes.

This seminar is an initiative of Prof. dr. Nicole Plets (professor of UAntwerp; Research Group Government and Law, Antwerp Tax Academy) and Thomas De Jonckheere (lawyer at the Antwerp Bar, researcher UAntwerp; Research Group Government and Law) in collaboration with the Antwerp Tax Academy and Nexus.

### **Target audience**

Municipal and provincial staff involved in local taxation.

### **Location**

Online

### **Participation fee**

The registration fee is € 75. This price includes (online) participation in the seminar and digital documentation.

### **Register**

Only electronically through this web page.

Each registration is binding and cannot be cancelled. Replacement by a colleague is possible with a simple written notification to the organizers. The registration fee is paid within 30 days after receipt of the debit note to KBC account number BE69 7350 1176 5478 of Nexus, CST-UAntwerpen, Venusstraat 23, 2000 Antwerp.

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## **Acknowledgments**

- IBJ: 3 points (continuing education)
- IGO recognised this webinar (if effective attendance)
- ITAA: 2.5 hours