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Un ministère de Calvary Chapel-Port-au-Prince

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Syllabus

Course Name

TAXATION II

- I. **Objective** : This course aims to provide students with the necessary knowledge to calculate and analyze common tax cases that a Haitian company encounters and propose solutions.

- II. **Course Outline** :
 - a. Review of basic concepts in tax theory
 - Characteristics and functions of taxes
 - Differences between Taxes, Fees, Rights, and Taxes

 - b. Presentation of the Haitian tax system
 - The tax system in Haiti
 - Initial tax formalities for Haitian businesses

 - c. Study of CFPB (Property and Built Properties Tax)
 - Key characteristics
 - Taxpayer, triggering event, enforceability, taxable base, tax rate, and penalties

 - d. Study of Patente (Business License Tax)
 - Key characteristics
 - Taxpayer, triggering event, enforceability, liquidation, penalties, fines,

exemptions

- e. Study of Taxe sur Chiffre d'affaires (TCA) (Sales Tax)
 - Key characteristics
 - Taxpayer, liable party, triggering event, enforceability, tax rate, taxable base, and tax regimes
- f. Study of Impôt sur les Revenus (IRI) (Income Tax)
 - Key characteristics
 - Collection method, taxpayer, liable party, triggering event, enforceability, taxable base, liquidation, and penalties
- g. Work Methodology
 - Distribution of documents to understand theories
 - Summary/recall of previous sessions
 - Student participation and engagement in class

III. Evaluation : Assignments and Written Examination

IV. Bibliography :

- Fiscalité Haïtienne, FLORESTAL YVES MARCEL
- Manuel de Fiscalité Haïtienne, EMMANUEL CHOUT