

Taxation in France: areas for optimization and risk

WHO SHOULD ATTEND?

Chief Financial Officers – Financial, Consolidation and Accounting Managers – Tax Specialists – Internal Auditors – Chartered Accountants, External Auditors

Prerequisites: *this training does not require any particular prerequisite.*

OBJECTIVES

- › Acquire a strong foundation of tax knowledge in order to identify major risks and opportunities in tax matters and to be able to follow-up evolutions of tax regulation

WHY YOU SHOULD ATTEND?

- › For a Finance manager, tax can appear as complex and difficult to master.

This training, built and delivered by a tax lawyer, explains in a very practical manner the main tax mechanisms and their consequences.

DETAILED CONTENT

› VAT

- Mechanisms and main principles
- VAT: partial recovery
 - . Different cases of partial VAT recovery
 - . New rules for calculating deduction rights
- VAT and territoriality: delivery of goods and rendering of services

› Managing operations abroad

- Subsidiary, branch, establishment or representation office: choice and tax consequences
- Dividends, interest, royalties: withholding tax, management of tax credit and required documentation
- Fighting against international tax base erosion and profit shifting

› Intercompany transactions

- Transfer prices: tax treatment and special cases
- Theory of “irregular management action”: overview of typical transactions to monitor
- Documentation and agreement (APA: Advanced Pricing Agreement)

› Partnerships (with unlimited liability)

- Principle and tax treatment
- How to use them within a Group for tax optimization purpose

› Analysis of the main adjustments to calculate taxable income from accounting income (dividends, thin-capitalization, investments...)

› Tax consolidation

- Principle, benefits and limitations
- Accounting impacts
 - . Calculating and allocating tax savings and costs
 - . Analyzing the tax consolidation gain and latent tax charges

INSTRUCTIONAL APPROACH AND LEARNING ASSESSMENT

- **During the session:** many examples and analysis of concrete case studies and real-life illustrations from the trainer experience. Various practical cases are performed during the session in order to validate knowledge acquisition.
- **After the session:** the trainer is available by e-mail to answer any follow-up questions participants may have.

DURATION: 2 DAYS

DATES*: 04-05/03/24
23-24/09/24

PRICE EXCL. VAT: 2 200 €

(*) Delivery method: face-to-face, subject to change according to your requests and/or health conditions.

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