

Taxation of holding companies

WHO SHOULD ATTEND?

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

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

OBJECTIVES

- › Understand the notion of leading holding company
- › Know how to handle the tax consequences of all the operations performed by a pure or mixed holding company: management of equity shares, invoicing of services to subsidiaries, waivers of claims and subsidies
- › Know VAT rules in holding companies

WHY YOU SHOULD ATTEND?

- › Managing a holding company generates specific issues, all the more when it is a pure holding company, often with important financial stakes.
- This practical and concrete training, delivered by a tax lawyer, former tax director of a listed group, allows you to take time to analyze all these specificities from a very operational point of view.

DETAILED CONTENT

› Holding company and individual partners

- Criteria to qualify as work-related assets
- Definition of leading holding company
- Review of various structures to meet the criteria of leading holding company

› Holding company and subsidiaries

- Analysis of various services billable to subsidiaries (management fees, secondment of personnel, ...), compensation terms
- Tax consequences of implementing cash pooling within the holding company
- Management of equity shares: tax treatment of dividends, acquisition costs of shares, provisions and disposal capital gains
- Tax treatment of waivers and subsidies to the subsidiaries

› Tax consolidation

- Pros and cons of tax consolidation
- Determining the tax consolidation scope
- Accounting entries for the holding company

› VAT and holding

- Scope of VAT application
- Distinction between pure holding and mixed holding company
- Calculating the deduction coefficient in various situations
- Theory of overhead costs

› Tax on salaries

- Determination of the coefficient of applicability
- Rules of staff allocation to different sectors

INSTRUCTIONAL APPROACH AND LEARNING ASSESSMENT

- **During the session:** case study with illustration of different issues. Various examples and real-life cases from the field and the experience of the trainer ensure acquisition of knowledge.
- **After the session:** the trainer is available to answer any follow-up questions participants may have.

DURATION: 1 DAY

DATES*: 20/06/24
12/12/24

PRICE EXCL. VAT: 1 270 €

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

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