

Mastering securities taxation

**DB-38 2 Days (14 Hours)**

Description

This course allows participants to master the taxation applicable to individual investment securities, to improve the tax management of assets, to optimize the tax due and finally to declare income and capital gains relating to securities.

Who is this training for ?

For whom

Administrative and financial managers, accounting managers, management controllers, auditors, asset managers, investment advisors, tax specialists and lawyers.

Prerequisites

Aucune

Training objectives

- Differentiate between taxable movable income and exempt income
- Know the different methods of taxation of transferable securities
- Calculate the amount of tax due
- Calculate capital gains from the sale of transferable securities

Training program

Identifier les revenus mobiliers imposables et exonérés

- The mechanisms for taxing dividends and interest.
- Exemptions under PEA, FCPR and FCPI and the tax advantages linked to certain investments.
- Local investment funds.

Déterminer le revenu mobilier imposable et ses modalités d'imposition

- Transition from gross income to taxable income: deductible fees and charges.
- Special rules for dividends.
- Special rules for interest.
- Taxation on the progressive scale.
- The obligatory non-discharging flat-rate withholding.
- Exercise: Practical case relating to the determination of the amount of taxable movable income and the amount of tax due.

Déterminer les plus-values mobilières imposables et exonérées

- Capital gains from the sale of transferable securities.
- The particularities of PEA, FCPR, FCPI and local investment funds.
- Capital gains falling under other tax regimes.
- Management of capital losses carried forward.
- Determination of the sale and acquisition price.
- Exercise: Calculation of capital gains from the sale of securities and tax optimization.

Connaître le régime fiscal des revenus mobiliers versés à des non-résidents

- Dividends paid to non-residents.
- Liquidation of withholding tax.
- The implications of international conventions.
- Fixed-income investment products paid to non-residents.
- Compulsory withholding.
- Exercise: Practical case relating to the taxation of dividends from French sources paid to non-residents.

Connaitre les obligations déclaratives des établissements payeurs

- Declaration obligations under domestic law.
- Persons required to subscribe to the Single Tax Form (IFU).
- Products and operations to be declared.
- The form, date and place of filing.