

## The fundamentals of business taxation



CF-45 2 Days (14 Hours)

### Description

All economic events in the company have legal and accounting consequences, but also tax consequences. The tax variable therefore impacts the daily activity of all stakeholders in the company. This training is designed to acquire an initial knowledge of business taxation. It makes it possible to better take into account the tax impact of the company's various operations in its activity and thus to better dialogue with tax specialists. It also provides basic training in taxation with a view to further development.

### Who is this training for ?

#### For whom

Financier or management controller wishing to better integrate taxation into his activities. Accounting services employee. Sole accountant.

#### Prerequisites

None.

### Training objectives

- Understand the organization of the French tax system
- Master the basic mechanisms of business taxation
- Know the tax schedule and the main declarations
- Integrate the tax dimension into management decisions
- Identify the main tax risks

### Training program

Maîtriser les règles de la TVA

- The VAT mechanism.
- Basic notions: taxable transactions, territoriality, taxable event and liability; deductible VAT and collected VAT.
- Understanding the mechanics taxation in international trade: intra-community operations; extra-community trade.
- Preparing the CA declaration.

### 3Évaluer l'imposition du bénéfice à l'IS Le passage du résultat comptable au résultat fiscal.

- Calculation of IS: applicable rates: normal rate, reduced rates, SME rates; tax credits (CIR, CICE); Deficit management: carry forward; carry back.
- The principle of fiscal integration.

### Mesurer l'incidence des impositions locales et des autres impôts Mécanisme de la contribution économique territoriale (CET) : la cotisation foncière des entreprises (CFE) ; la cotisation sur la valeur ajoutée des entreprises (CVAE).

- Property taxes.
- Tax bases and payment of taxes based on salaries.

### Partager les principes d'une bonne gestion fiscale

- Construct files that can be used against the administration.
- Identify and bring the main tax risks under control.