

Master the tax issues of a group of companies



CF-46 2 Days (14 Hours)

Description

The growth of a company generally occurs through the creation of subsidiaries for multiple reasons: integrating new investors, ensuring a division of risks, developing the activity internationally... This development in the form of a group leads to questions about taxation. The objective of this training is to provide an overview of the most common tax issues associated with the creation and management of a group of companies.

Who is this training for ?

For whom

Accounting and financial manager wishing to have an overview of tax issues relating to the formation of a group.

Prerequisites

None.

Training objectives

- Identify the tax issues linked to the existence of a group.
- Control the tax risks associated with the group's internal operations.
- Manage the group's current taxation in terms of IS and VAT.
- Identify the advantages and constraints of the tax integration regime.

Training program

Identifier les incidences de l'existence du groupe sur la fiscalité

- Intragroup transactions: the abnormal act of management; the principle of transactions at a normal price and the permitted exemptions.
- The question of taxation of group companies: subject companies to the IS; companies not subject to the IS.

Situer les contraintes fiscales relatives aux opérations de financement intragroupe

- Devices to limit deductible interest.
- Undercapitalization.
- Debt waivers: deductible and non-deductible aid; aid with regard to VAT.

Délimiter les risques liés aux prix de transfert La problématique des prix de transfert.

- Setting transfer prices within the group.
- The documentation to be compiled.
- Prior agreement procedures.
- The methods of control of the administration.

Maîtriser le régime fiscal des participations et dividendes Définition fiscale des titres de participation.

- Acquisition costs, depreciation and transfer of equity securities.
- Taxation of dividends.
- The regimes of parent and daughter companies.

Constituer un groupe fiscal intégré

- Conditions of access to the scheme.
- Advantages and disadvantages.
- The integration agreement.

Identifier les incidences de l'existence du groupe sur les autres impôts

- Calculating the CVAE: calculating the effective tax rate.
- Overview of VAT management in holding companies.
- VAT liability .
- Calculation of the deduction coefficient.
- Consolidation of VAT payment.