Publication date : 03/18/2024

Course : The fundamentals of international taxation

Practical course - 2d - 14h00 - Ref. FFI
Price : 1310 € E.T.

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Against a backdrop of increasing internalization of financial flows, knowledge of the main tax mechanisms governing these exchanges is essential. This training course will enable you to master corporate taxation, VAT and tax avoidance mechanisms at international level.

Teaching objectives

At the end of the training, the participant will be able to:

- Master the main mechanisms involved in the taxation of international corporate transactions
- Understand international corporate tax and VAT mechanisms and methodologies.
- Interpreting and using the provisions of international tax treaties
- Know the mechanisms for combating tax evasion

Intended audience

Administrative and financial managers, accounting managers, management controllers, auditors, in-house tax specialists.

Prerequisites

Basic knowledge of internal taxation.

Course schedule

1 Sources of international taxation

- The domestic law of States.
- Tax treaties: the structure of treaties.
- Methods for neutralizing double taxation: methodology and illustrations.
- European tax harmonization.

Exercise

Analysis of a tax treaty concluded by France, followed by a case study based on the treaty.

PARTICIPANTS

Administrative and financial managers, accounting managers, management controllers, auditors, in-house tax specialists.

PREREQUISITES

Basic knowledge of internal taxation.

TRAINER QUALIFICATIONS

The experts leading the training are specialists in the covered subjects. They have been approved by our instructional teams for both their professional knowledge and their teaching ability, for each course they teach. They have at least five to ten years of experience in their field and hold (or have held) decision-making positions in companies.

ASSESSMENT TERMS

The trainer evaluates each participant's academic progress throughout the training using multiple choice, scenarios, hands-on work and more.
Participants also complete a placement test before and after the course to measure the skills they've developed.

2 Taxation of profits

- The principle of territoriality of corporate income tax.
- The impact of tax treaties.

Exercise
Solve a case study on the taxation of profits.

3 Treatment of international flows of dividends, interest and royalties

- Dividend treatment.
- Interest processing.
- Royalty processing.
- The mechanism "withholding tax / tax credit" and calculation of the tax credit deductible from corporation tax.

Exercise
Analysis of the processing of different flows based on case studies.

4 International transactions and VAT

- The basic principles of international VAT.
- Territoriality of supplies of goods and services.
- The notion of permanent establishment for VAT purposes: criteria and consequences.

Exercise
Practical VAT case studies.

5 Measures to combat tax evasion

- Tax risks associated with transfer pricing.
- Abuse of rights and abnormal acts of management.
- Special rules applicable to low-tax countries and territories.
- Special rules applicable to non-cooperative countries and territories (NCCTs).
- The development of information exchange between tax authorities.

Exercise
Analysis of case law and practical case studies.

Dates and locations

REMOTE CLASS
2026 : 1 June, 12 Oct.

PARIS LA DÉFENSE
2026 : 1 June, 12 Oct.

TEACHING AIDS AND TECHNICAL RESOURCES

• The main teaching aids and instructional methods used in the training are audiovisual aids, documentation and course material, hands-on application exercises and corrected exercises for practical training courses, case studies and coverage of real cases for training seminars.
• At the end of each course or seminar, ORSYS provides participants with a course evaluation questionnaire that is analysed by our instructional teams.
• A check-in sheet for each half-day of attendance is provided at the end of the training, along with a course completion certificate if the trainee attended the entire session.

TERMS AND DEADLINES

Registration must be completed 24 hours before the start of the training.

ACCESSIBILITY FOR PEOPLE WITH DISABILITIES

Do you need special accessibility accommodations? Contact Mrs. Fosse, Disability Manager, at psh-accueil@orsys.fr to review your request and its feasibility.