

# Course : Practical corporate taxation

*Practical course - 2d - 14h00 - Ref. FSI*

*Price : 1540 CHF E.T.*

★★★★★ 4,2 / 5

To improve your business taxation skills, you need to understand the French tax system and the application of the various taxes, identify the main tax returns to be filed and know how to determine the bases of the main taxes.

## Teaching objectives

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

- ✓ Understand the principles and specific features of the French tax system
- ✓ Mastering VAT calculations and returns
- ✓ Calculate corporate income tax and find out about possible exemptions
- ✓ Calculate the Contribution Economique Territoriale

## Intended audience

Anyone wishing to acquire a solid grounding in corporate taxation.

## Prerequisites

Knowledge of the basic mechanisms of general accounting.

## Practical details

### Hands-on work

Theoretical input and practical exercises, case studies and feedback.

## Course schedule

### PARTICIPANTS

Anyone wishing to acquire a solid grounding in corporate taxation.

### PREREQUISITES

Knowledge of the basic mechanisms of general accounting.

### 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.

## 1 Impôt sur les sociétés (I.S.)

- Notion du résultat.
- Principe d'indépendance des exercices.
- Transition from accounting income to tax income.
- Cadre législatif et champ d'application.
- Deductible expenses: overheads and distinction from fixed assets, depreciation.
- Provisions : pour risques et charges, réglementées, pour hausse des prix, des plus ou moins values.
- Calcul de l'IS : exonérations des entreprises nouvelles, ZRR, ZFU...
- Paiement de l'IS : acomptes trimestriels, IFA, liquidation de l'IS.

### Case study

Pratiquer les déductions et réintégrations fiscales et obtenir un résultat imposable exact. Calcul de l'I.S. Conséquence du carry back et du report en avant.

## 2 Taxe sur la Valeur Ajoutée (TVA)

- Définition et champ d'application : la notion de valeur ajoutée.
- TVA collectée, déductible, à payer : fait générateur et exigibilité, base imposable et assiette, les différents taux.
- Champs d'application de la TVA : opérations imposables et exonérées.
- Particularités et exceptions.

### Case study

Calculation of VAT according to the rules specific to service activities (incoming payment system) and sales of goods (outgoing payment system).

## 3 Contribution économique territoriale (CET/ ex-TP)

- Regulatory framework and scope of application.
- Determine tax bases.
- Business property tax (CFE).
- The corporate value-added contribution (CVAE).
- Flat-rate tax on network companies (IFER).
- Rédaction de la déclaration. Calcul et contrôle de l'avis d'imposition.
- Main actions to reduce the tax base.
- Determine which companies are eligible for the value-added tax.

### Case study

Master the deadlines and the new bases cancelling and replacing those of the business tax.

## 4 Autres taxes

- Taxe d'apprentissage.
- Formation professionnelle continue.
- Participation à l'effort de construction.
- Taxe sur les véhicules de tourisme et de société (TVTS).

### Case study

Identify the taxes for which the company is eligible. Identify specific exemptions and allowances to which the company is entitled.

### 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.

**REMOTE CLASS**

2026 : 23 Mar., 8 June, 21 Sep., 3 Dec.