

IRC calculation

General objectives:

This course aims to provide professionals necessary knowledge and skills that enable them to understand the methods and calculation rules of current tax IRC and associated specifications.

Specific objectives:

At the end of the training the trainees should be able to apply the methods and IRC calculation rules and understand the conditions and taxation system requirements of groups of companies.

Target Audience:

This course is intended to Accounting Service chiefs and Finance and employees of accounting services related to accounting and calculation of the IRC.

Hours:

18 hours.

Program Contents:

Module I - IRC Calculation

- General Specifications;
- Calculation of the collection;
- Calculation of autonomous taxation;
- The spills;
- The Clearance of tax payable;
- The calculation of the advance payment and special account for;

- Determination and deferred tax registration.

Module II - Transfer Pricing

- Applicable Law;
- Aspects to take into consideration;
- The process of choosing the applicable methods

Module III - Special scheme for the taxation of corporate groups

- Regime Application requirements;
- Definition of the group for tax purposes;
- Specific Aspects to consider;
- excluded companies;
- Conditions of termination of the arrangements;
- collectible matter and specific arrangements for the deduction of tax losses.

Module IV - Specifications

- Legal persons of public utility and social solidarity;
- Cultural activities, recreation and sports;
- Exemption of legal persons and other maritime or air navigation authorities;
- Other Exemptions.

Module V - Convention to avoid double taxation

- Royalties;
- Services;
- Interest;
- Dividends.