

International Taxation - Principles and Mechanisms

General Objectives:

The growing internationalization of companies and financial exchanges require that the tax dimension be taken into account when developing or carrying out an international operation. The aim of this course is to provide participants with the knowledge and skills that will enable them to get to grips with company taxation at international level and to become aware of the main tax problems and constraints encountered by companies outside our country.

Specific objectives:

At the end of the course participants will be able to:

- Master the fundamentals of international taxation;
- Determine how benefits are taxed;
- Know how to combat tax evasion;
- Master the taxation of dividends;
- Define international operations and VAT.

Recipients:

This course is essentially aimed at accounting and tax managers who wish to better integrate the international tax dimension into their decisions, but also at all other professionals involved in and with responsibility for international tax operations.

Duration:

18 Hours

Content Program:

Module I - Delimiting the sources of international taxation

- Domestic law of states;
- Tax treaties:
 - Structure of conventions;

- Methods for neutralizing double taxation.
- European tax harmonization.

Module II - Defining how benefits are taxed

- Principle of territoriality of corporate taxation;
- Companies based in Portugal and operating abroad;
- Companies operating in the country and headquartered abroad;
- Determining the taxable benefit in Portugal.

Module III - Referencing measures to combat tax evasion

- Tax risks linked to transfer pricing;
- Abuse of rights and abnormal management acts;
- The special rules that apply to countries with privileged taxation.

Module IV - Describe the taxation of dividends

- Taxation in the state of origin;
- Taxation in the state of residence: mechanisms for eliminating double taxation;
- Incidence of the parent-subsidiary regime.

Module V - Situating international operations and VAT

- Basic principle;
- Territoriality rules;
- Trade in goods;
- Provision of services;
- Provisions applicable to foreign companies.

Module VI - Question and answer session.