

Special IRC cases

General Objectives:

This course aims to provide participants with the knowledge to enable them to understand the methods and rules for calculating the current IRC tax and associated specifications.

Specific Objectives:

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

- Apply the methods and rules for calculating IRC, as well as understand the conditions and requirements of the taxation regime for groups of companies.

Recipients:

This course is aimed at Heads of Accounting and Finance Services and employees of accounting services involved in accounting and calculating IRC.

Duration:

12 Hours

Content Program:

Module I - Calculating the IRC:

- General Specifications;
- Collection calculation;
- Calculation of autonomous taxation;
- The municipal surcharge;
- Calculation of tax payable;
- Calculation of payment on account and special payment on account;
- Determining and recording deferred taxes.

Module II - Transfer pricing

- Applicable legislation;

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

Module III - Special taxation regime for groups of companies

- Requirements for applying the regime;
- Definition of the group for tax purposes;
- Requirements for applying the regime;
- Definition of the group for tax purposes.

Module IV - Specifications

- Legal persons of public utility and social solidarity;
- Cultural, recreational and sporting activities;
- Exemption for legal persons and other maritime or air navigation entities;
- Other exemptions.

Module V - Double taxation conventions:

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