

## Tax Infringements

### **General Objectives:**

This course aims to equip participants with the knowledge to enable them to understand the scope and specificities of the provisions relating to general tax law.

### **Specific Objectives:**

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

- Understand the general tax law;
- Identify the responsibilities and risks of tax infringements;
- Anticipate and apply elementary precautions.

### **Recipients:**

This course is essentially aimed at company senior managers, ROCs and TOCs.

### **Duration:**

12 Hours

### **Content Program:**

#### **Module I - The General Tax Law**

- Brief evolution and recent changes;
- Classification of taxes;
- Tax assumptions;
- Temporal and special application;
- Business management;
- Tax domicile;
- Access to bank information and documents.

#### **Module II - Tax Liability**

- Tax substitution;
- The different responsibilities:
  - Tax liability;

- Members of corporate bodies and technical managers;
- Managers of assets or rights of non-residents.

## **Module III - Tax Procedure**

- Start of the procedure;
- Investigation;
- Means of proof;
- Probative value;
- Review of tax acts;
- Judicial challenge;
- Manifestations of Fortune;
- Definition of taxable income;
- Review of Procedures.

## **Module IV - General Regime of Tax Infringements**

- Scope of application;
- The concept of infringement and examples;
- Liability of legal and equivalent persons;
- Civil liability for fines and penalties;
- Tax crimes and applicable penalties;
- Administrative offenses;
- Tax criminal proceedings.