

Course identification :	- Teaching unit : Stratégie & Management - Module : Finance I - Subject : International Tax Law	ECTS credits : 5 credits, together with the « Financial statements » module	Semester :autumn Teaching hours :18h Full workload :54h
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Objectives of the course :	To give an overview of the major taxes to which citizens and companies in France are submitted.
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Prerequisites :	General knowledge of tax systems and major types of taxes.
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Course contents :	<p>First part : Income tax</p> <p>Section 1 – The state of residence</p> <p>1 – Fiscal household</p> <p>2 – How to calculate the French Income tax</p> <p>3 – International tax treaties concluded with France</p> <p>4 – Employees on a temporary posting, impatriates, expatriates</p> <p>Section 2 – Residents outside France</p> <p>1 – Taxation of French source incomes</p> <p>Section 3 – Taxation on the actual rate for French residents with incomes outside France</p> <p>1 – Income based on the world-wide revenue and on the French revenue</p> <p>Section 4 – French rental income for residents or non-residents</p> <p>1 – The classical rental income</p> <p>2 – The commercial rental income</p> <p>Section 5 – Some points checked by tax administration:</p> <p>1 – Bank account undeclared</p> <p>2 – Receiving fringe benefits</p> <p>3 – Tax reductions in case of donations</p> <p>Second part: Corporate tax</p> <p>Section 1 – Some French rules</p> <p>1 – The registration form</p> <p>2 – The Tax system</p> <p>3 – The manager’s liability</p> <p>Section 2 – Main characteristics of corporate tax</p> <p>1 – Territory rules for a company</p> <p>2 – Calculation of the taxable income</p> <p>3 – Rules concerning products</p> <ul style="list-style-type: none"> - For sales: the delivery date - For services: the date of execution - Taxation of subsidiaries’ dividends <p>4 – Fringe benefits in a company</p> <p>5 – Rules concerning expenses</p> <ul style="list-style-type: none"> - Presents
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	<ul style="list-style-type: none"> - Redundancy provision - Wages for the family - Sponsorship expenses - Exclusion of sumptuary expenditures <p>6- Calculation of distributed income in a company</p> <p>Third part – VAT</p> <p>Chapter 1 – Trade in France</p> <p>Section 1 – Tax rules on sales and purchases in France</p> <p>Section 2 - Tax rules on services in France</p> <p>Chapter 2 – Trade outside France</p> <p>Section 1 - Export exemptions</p> <p>Section 2 - Taxation of imports</p> <p>Section 3 - Taxation of services</p> <p>Chapter 3 – Trade within the UE</p> <p>Section 1 – Intra community sales exemptions</p> <p>Section 2 – Taxation of intra community purchases</p> <p>Section 3 - Services</p>
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Evaluation :	Written exam at the end of the semester
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Remarks :	
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