

# Fiscalité des fusions et acquisitions

Niveau d'étude  
**Bac +5**

Composante  
**Institut d'Administration des Entreprises (IAE)**

## En bref

- # **Langue(s) d'enseignement:** Français
- # **Méthode d'enseignement:** En présence
- # **Ouvert aux étudiants en échange:** Non

## Présentation

### Description

This is an introductory course in corporate restructuring taxation. It complements the M1 course in general taxation and focuses primarily on complex corporate restructuring transactions (mergers, splits, partial transfers of assets). Finish Exam If this course is chosen by drawing lots between 2 subjects among the 6 subjects of UE2, it is monitored knowledge 2 hours at the end of the semester. In this case, it counts for 50% of the average mark obtained for UE 2 Investment & financial engineering.

### Heures d'enseignement

Fiscalité des fusions et acquisitions - TD	TD	4h
Fiscalité des fusions et acquisitions - CM	CM	10h

## Programme détaillé

### Session 1

#### Chapter 1 : General overview of the restructuring operations

1. The overall environment
  - a. The economic environment
  - b. The legislative environment
  - c. The main restructuring operations
  - d. The other types of operations
  - e. The tax environment
2. The legal characteristics of these operations
  - a. The tpu (complete transfer of assets and liabilities)
  - b. The dissolution of the absorbed or split-up company
  - c. The securities swap
  - d. The increase of shareholder equities
  - e. Effective date
3. The main technical problems
  - a. The merger project

- b. The assessment of companies
- c. The exchange ratio determination
- d. The assessment of contributions

#### 4. The accounting side of the merger

- a. The situation of the absorbed b company
- b. The situation of the absorbing a company
- c. Particular cases

#### Session 2

#### Chapter 2 : The tax regime of mergers

- 1. The common law regime
  - a. The absorbed company
  - b. The absorbing company
- 2. The preferential regime
  - a. The operations concerned
  - b. The absorbed company
  - c. The absorbing company

#### Session 3

#### Chapter 3 : Specific points

- 1. Valuation of contributions and securities
- 2. The opinion of the c.n.c.
- 3. The merger boni
- 4. The merger mali

- 5. Merger termination
- 6. The tax retroactivity
- 7. The deficit management
- 8. The tax assents
- 9. The tax system of partners
- 10. Incidence on business rate
- 11. V.A.T.
- 12. Registration fees
- 13. Declaratory obligations

## Bibliographie

Main books Les fusions de sociétés, Régime juridique et fiscal, de Martial Chadeaux, Groupe Revue Fiduciaire, 6e édition 2008, 679 pages

Other books Mémento fusions 1re édition Rédaction des Editions Francis Lefebvre, 06/2009 Francis Lefebvre

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## Infos pratiques

### Lieu(x)

# Poitiers-Centre Ville

### En savoir plus

# <https://iae.univ-poitiers.fr/>