

# The conference

## Avoiding double taxation: examples and how to prevent it



### PRESENTATION

Any company or an individual that invests in or sets up operations in a foreign country will have to deal with the possibility of double taxation on their revenue or assets, more often than not juridical (as decided by this tax payer) and sometimes economic (as decided by this tax payer and another tax payer).

It is important to be able to take advantage of the combination of the tax provisions applicable in the other State and those of French domestic law, but above all it is important to understand how to make best use of European law and the large number of tax conventions concluded by France.

### INTERESTS & OBJECTIVES

- Anticipate situations, foresee difficulties
- Control a convention's field of application

### POINTS DISCUSSED

- The community environment
- The principles prior to reading a bilateral convention
- Example of the taxation of dividends, the case of Italy

### SPEAKERS



**Jean-François Pestureau**  
chartered accountant  
and auditor



**Stefano Vignoli**  
dottore commercialista