

Course : Mastering the application of VAT

Practical course - 2d - 14h00 - Ref. TVA

Price : 1310 € E.T.

★★★★☆ 3,9 / 5

To master the practical mechanisms of VAT in business, you need to know the rules and latest reforms, and how to apply them. In this training course, you will learn how to complete a VAT return and identify the risks of adjustment.

Teaching objectives

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

- ✓ Identify VAT fields of application
- ✓ Understanding VAT territoriality rules
- ✓ Applying VAT declaration and deductibility mechanisms
- ✓ Recording VAT returns in the accounts

Intended audience

Anyone wishing to master the practical mechanisms of VAT in business.

Prerequisites

No special knowledge required.

Practical details

Exercise

Calculation exercises and case studies.

Course schedule

1 Scope of VAT

- Transactions taxable by nature, by law or by option.
- Out-of-scope and exempt operations.
- The principle of determining the VAT to be disbursed.
- Specific VAT regimes. Self-supply. Second-hand goods.
- New real estate VAT regime.

Case study

Determine whether VAT is applicable.

PARTICIPANTS

Anyone wishing to master the practical mechanisms of VAT in business.

PREREQUISITES

No special knowledge required.

TRAINER QUALIFICATIONS

The experts leading the training are specialists in the covered subjects. They have been approved by our instructional teams for both their professional knowledge and their teaching ability, for each course they teach. They have at least five to ten years of experience in their field and hold (or have held) decision-making positions in companies.

ASSESSMENT TERMS

The trainer evaluates each participant's academic progress throughout the training using multiple choice, scenarios, hands-on work and more. Participants also complete a placement test before and after the course to measure the skills they've developed.

2 VAT liability

- The VAT tax base.
- VAT chargeable event and chargeability.
- The option for VAT on debits.
- VAT rates: standard and reduced rates.

Exercise

Produce a CA3 with cases on VAT on debits and receipts.

3 VAT territoriality: supplies of goods

- French territory for VAT purposes.
- Exports and imports.
- Intra-Community deliveries and acquisitions.
- Tax-free purchases.
- Declaration of exchange of goods.
- Accounting implications of foreign operations.

4 VAT territoriality: supplies of services

- The service provision regime: the reform applicable since January 1, 2015.
- The concept of a taxable lessee.
- Exceptions to the new principle of taxation.
- The European Declaration of Services (EDS).

Exercise

Calculate the amount of VAT deductible and/or collected on transactions involving EU or non-EU countries, and determine which transactions should be included in the DEB or DES.

5 New VAT deduction system

- Conditions governing the right to deduct.
- Deduction coefficient.
- Provisional and definitive coefficients.
- Annual and global adjustments to fixed assets.
- Accounting implications.
- The impact of the new system on companies subject to and/or partially liable for tax.

Exercise

Determine the amount of deductible VAT, calculate annual and global adjustments.

6 VAT declaration and payment

- The normal actual regime: the CA3 declaration.
- VAT credit and refund request.
- The concept of remote declaration: thresholds and regulations.
- Accounting for VAT returns.

Case study

Produce a CA3 with special cases and record the VAT return in the accounts.

TEACHING AIDS AND TECHNICAL RESOURCES

- The main teaching aids and instructional methods used in the training are audiovisual aids, documentation and course material, hands-on application exercises and corrected exercises for practical training courses, case studies and coverage of real cases for training seminars.
- At the end of each course or seminar, ORSYS provides participants with a course evaluation questionnaire that is analysed by our instructional teams.
- A check-in sheet for each half-day of attendance is provided at the end of the training, along with a course completion certificate if the trainee attended the entire session.

TERMS AND DEADLINES

Registration must be completed 24 hours before the start of the training.

ACCESSIBILITY FOR PEOPLE WITH DISABILITIES

Do you need special accessibility accommodations? Contact Mrs. Fosse, Disability Manager, at psh-accueil@orsys.fr to review your request and its feasibility.

REMOTE CLASS

2026 : 2 Apr., 25 June, 1 Oct., 14 Dec.

PARIS LA DÉFENSE

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