

# Course : VAT on intra-Community transactions

*Practical course - 2d - 14h00 - Ref. ICT*

*Price : 1540 CHF E.T.*



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To secure the accounting of your intra-Community supplies of goods or international services, you need to master the rules governing territoriality and taxation. In this training course, you will also learn about the rules governing tax liability and the filing of the DEB, DES and CA3.

## Teaching objectives

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

- ✓ Mastering the concept of VAT territoriality
- ✓ Applying tax rules to different intra-Community supplies of goods
- ✓ Identify the services regime applicable on January 1, 2010
- ✓ Mastering reporting obligations and the 2010 reform of the foreign VAT refund procedure

## Intended audience

Accounting and finance managers and staff.

## Prerequisites

Know how to file standard VAT returns without operations outside France.

## Practical details

### Case study

Study of participants' specific VAT, DEB and DES cases. Practical case studies and preparation of VAT returns.

## Course schedule

### PARTICIPANTS

Accounting and finance managers and staff.

### PREREQUISITES

Know how to file standard VAT returns without operations outside France.

### 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.

## 1 VAT territoriality

- Definition of French territory for VAT purposes.
- Definition of the territory of the European Union.
- Intra-Community acquisitions and deliveries.
- Place of taxation of supplies of goods and services.
- Relations between mainland France, the French overseas departments and Monaco.
- Place of taxation and establishment, registered office.

### Exercise

Exercises in applying VAT territoriality.

## 2 System for intra-Community supplies of goods

- Franchise purchasing.
- Exemption for intra-Community deliveries.
- Taxation of intra-Community acquisitions.
- Triangular operations.
- Intra-Community VAT reverse charge and carousel fraud.
- Remote deliveries.
- Deliveries to Persons Benefiting from the Exemption Scheme (PBRD).

### Case study

Determine the place of taxation for various intra-Community supplies of goods and calculate the corresponding VAT to be disbursed.

## 3 Services regime applicable from January 1, 2010

- New taxation principles: European directives of February 12, 2008.
- Services provided to taxable and non-taxable customers.
- Notion of taxable lessee.
- Rules specific to buildings.
- Transport of goods and rental of means of transport.
- Electronic services.
- Cultural, sporting and scientific services.
- Sales for consumption on the premises: transparent intermediaries.

### Case study

Identify exceptions to the VAT reverse charge principle and apply the correct territoriality rule.

## 4 Reporting obligations

- Specific information required on invoices.
- VAT liability rules (CA3, DEB, DES) for supplies and services.
- Impact on VAT returns.
- Declaration of Exchange of Goods (DEB).
- A new reporting obligation as of January 1, 2010: the European Service Declaration (ESD).
- Penalties for non-compliance.
- 2010 reform of the foreign VAT refund procedure.

### Case study

Produce a CA3. Identify transactions to be included in the DEB or DES. Questionnaire covering all the principles and exceptions of the program.

### 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](mailto:psh-accueil@orsys.fr) to review your request and its feasibility.

