

Course : Managing VAT in international trade

Practical course - 2d - 14h00 - Ref. TVI
Price : 1540 CHF E.T.

Managing VAT at international level means understanding and applying the territoriality rules for imports and exports, as well as for international supplies of services. This training course will enable you to master these various points.

Teaching objectives

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

- ✓ Applying VAT territoriality rules
- ✓ Determine the VAT rules applicable to the acquisition and supply of goods
- ✓ Filling out a CA3 correctly
- ✓ Mastering DEB and DES rules

Intended audience

Managers, accounting and financial staff wishing to master the technique of intra-Community VAT.

Prerequisites

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

Practical details

Hands-on work

Etude des cas des participants (TVA, DEB et DES). Réalisation d'études de cas avec élaboration de la déclaration de TVA.

Course schedule

1 Understanding the principles of VAT territoriality

- Definition of French territory for VAT purposes.
- Definition of the territory of the European Union.
- General principles for goods and services.
- Relations with French overseas departments and Monaco.

PARTICIPANTS

Managers, accounting and financial staff wishing to master the technique of intra-Community VAT.

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.

2 Mastering the rules governing the territoriality of goods deliveries

- Imports: relations with customs and forwarding agents, accounting.
- Zero-rating of exports.
- Franchise purchasing.
- Intra-Community deliveries and acquisitions.
- Triangular operations.
- Intra-Community VAT reverse charge and carousel fraud.
- Remote delivery and PBRD.
- Consignment and deposit sales.

Case study

Determine the VAT rules applicable to different cases of acquisition or supply of goods and draw up the CA3.

3 Applying the new service provision regime

- New taxation principles.
- Overview of the various exceptions to the B-to-B and B-to-C principle.
- Rules specific to buildings.
- Passenger and goods transport.
- Transportation rentals.
- Cultural, sporting and scientific services.
- Sales for consumption on the premises.

Exercise

Applying the new regime to different types of service provision.

4 Identify reporting obligations

- Specific information required on invoices.
- VAT liability rules.
- Specific information on VAT returns.
- Declaration of Exchange of Goods (DEB).
- European Declaration of Services (EDS).
- 2010 reform of the foreign VAT refund procedure.

Case study

Case study on the specificities of the territoriality of goods and services within and outside the EU. Completion of the CA3. Determining the need to include it in the DEB or DES.

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.

Dates and locations

REMOTE CLASS

2026 : 26 Mar., 18 June, 24 Sep., 7 Dec.