

Aim:

Strong leadership this course focuses exclusively on cross border EU VAT. Participants will learn how to analyse cross-border transactions in order to correctly evaluate all necessary aspects in determining VAT treatment.

This course sets two main objectives:

- To present the relevant rules and principles methodically with sufficient clarity without losing sight of the complexities involved in cross border transactions, and
- To help participants develop a good level of competence in solving cross border EU VAT issues by applying the correct rules and principles.

Who should attend the seminar:

This course is suitable for anyone with an interest in cross-border EU VAT issues or anyone dealing with cross-border EU VAT on a regular basis. Both beginners and more advance VAT users will benefit from the course, which is appropriate for accounting staff, financial controllers and other professionals handling VAT issues internally or managing the VAT affairs of clients.



Cross Border EU VAT: Rules and Principles



Instructor:

Constantinos Kounnis
BA, MA (Cantab), ACA

Constantinos studied Economics in Cambridge University and is a qualified ACA and an experienced tax practitioner (ADIT). He was qualified with one of the Big Four firms in London and has been involved in the audit and advisory of several high-profile public and private companies. Constantinos has delivered a range of corporate seminars and courses in various professional firms in the fields of communication, negotiation, sales, organization and time management. He has also conducted a number of public presentations at several Universities in Cyprus on personal development topics. Constantinos is a part time lecturer at Globaltraining, specializing in Business Strategy and Technology and Advanced Case Study.

Contact Us:

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December 12th & 13th, 2024

9:00 – 12:15

6 CPDs

Live Online: €180

SEMINAR PROGRAMME

Cross Border EU VAT: Rules and Principles

Time	Duration	Description
Day 1 - 12/12/2024		
9:00 – 10:30	1:30	<p>Topic 1: Introduction Overview of EU VAT legislation, Structure of the Principal VAT Directive and explanation of important concepts: Fiscal Neutrality, Effectiveness of Rights, Legitimate Expectations, Abuse of Rights</p> <p>Topic 2: Scope, Taxable Transactions, Territory, Taxable Persons Basic charge to tax, taxable persons, supplies of goods and services, deemed supplies of goods and services, deemed dispatches and acquisitions</p>
10:30 – 10:45	0:15	Break
10:45 – 12:15	1:30	<p>Topic 3: Place of Supply of Goods Origin and Destination system, Place of supply of goods, Basic and Special Rules including Distant Selling, Missing Trader and Despatch Fraud. Place of acquisitions, Triangulation. Place of importation of goods.</p> <p>Topic 4: Place of Supply of Services (Basic Rules) B2B and B2C Basic Rule, place of belonging (Permanent and fixed establishments), guidance on the status of a customer.</p>
Total Net Duration	3:00	End of Day 1
Day 2 - 13/12/2024		
9:00 – 10:00	1:00	<p>Topic 4: Place of Supply of Services (Basic Rules) B2B and B2C Basic Rule, place of belonging (Permanent and fixed establishments), guidance on the status of a customer</p>
10:00 – 10:30	0:30	<p>Topic 5: Place of Supply of Services (Special Rules) B2B and B2C overrides including Telecommunications, Broadcasting and Electronically supplies services, MOSS (Union and Non-Union Schemes), Use and Enjoyment Provisions.</p>
10:30 – 10:45	0:15	Break
10:45 – 11:30	0:45	<p>Topic 6 & 7: Exemptions Exemptions on dispatches and exports, exemptions on acquisitions and imports.</p> <p>Topic 8: Accounting Obligations Persons liable for payment of the VAT, Reverse charge, Invoices and Paperwork, recapitulative statements (VIES)</p>
11:30 – 12:15	0:45	<p>Topic 9: Refund of VAT to Non-Established Persons Directive on cross border refunds and the 13th Directive</p> <p>Topic 10: Definite VAT System, Quick Fixes, and VAT E-commerce Package 2020 Quick Fixes, and VAT E-Commerce Package (New distant selling rules) and One Stop Shop (OSS)</p>
Total Net Duration	3:00	End of Day 2