

COURSE PROGRAMME

VAT in the Digital Economy

Level

Intermediate

Field of study

Taxes

Completion requirements

To benefit from the learning experience for this training, completing all mandatory components is necessary to obtain your certificate. Upon access to the learning platform, the syllabus will indicate the exact completion requirements. Please also consult the [FAQ](#) for more information.

Course Programme

Lessons

Topics Covered

Introduction to VAT in the digital economy

- › Trends and international policy issues on VAT/GST
- › The OECD work on VAT/GST
- › Main features of a VAT/GST system

E-commerce – Setting the scene, trends and place of supply rules

- › Setting the scene – Trends and best practices
- › VAT rules of the place of supply and collection methods
- › Place of supply rules

E-commerce supply of services – Comparative analysis

- › How the European Union has implemented the VAT rules for online supplies of services by foreign suppliers
- › VAT rules on online supplies of services by foreign suppliers in different jurisdictions around the globe
- › VAT on online supplies of services

E-commerce imports of low value goods – Comparative analysis

- › How the European Union has implemented the VAT e-commerce package
- › Other jurisdictions: Australia, New Zealand, Norway and the United Kingdom
- › Presenting the challenges using real scenarios

E-commerce – Challenges

- › Challenges of the digital economy
- › VAT consequences of the sharing economy
- › Future potential developments

VAT and cryptoassets including cryptocurrencies and NFTs

- › Creating a deeper understanding of the characteristics of various cryptoassets, such as: how they are created (mining process) and a description of the transactions involving cryptoassets including cryptocurrencies, NFTs and game tokens
- › Main VAT/GST consequences of the various aspects concerning cryptocurrencies and their transactions
- › Creating a deeper understanding of the various VAT/GST consequences of NFTs, game tokens and other assets

Course Programme

Lessons

Topics Covered

VAT and technology: Data collection and reporting obligations

- > Relevance of data in VAT and methods of data collection
- > Reporting obligations and automated data collection: e-assessment/e-reporting/e-invoicing
- > The use of blockchain in VAT

VAT and technology: The use of data and third-party obligations

- > The role of the tax authorities in the collection of data
- > The importance of digitalisation of VAT reporting in a business
- > The role of third parties in the collection of data

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