

COURSE PROGRAMME

Transfer pricing, VAT and Customs

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 and the Role of Value in Transfer Pricing, VAT and Customs

- > Importance of value and interaction between transfer pricing and indirect taxes
- > Policy framework related to transfer pricing and indirect taxes
- > Discuss the answers to assessments 1 and 2

Interaction between transfer pricing and indirect taxes in global supply chains

- > VAT treatment of TP adjustments
- > Roadmap to develop solid end-to-end tax processes in global supply chains to align the tax treatment of transactions from a TP, VAT and customs point of view, with two instructors
- > Practical aspects when managing interaction between TP and indirect taxes

Impact of adjustments

- > Product pricing and periodic monitoring of adjustments
- > Examples session – treatment of TP adjustments for indirect tax purposes
- > Examples session – correct/incorrect treatment of TP adjustments for indirect tax purposes

Cooperation, exchange of information and administrative issues

- > Cooperation, exchange of information and administrative issues
- > Key challenges for MNEs when dealing with inconsistencies between income tax, VAT and customs filings and interaction with relevant authorities
- > Discussion of case study. Participants will be taken through model answer

VAT and Customs – Core Concepts

- > Introducing key concepts of customs procedures: tariff classification, origin, customs valuation
- > Main VAT/GST and customs rules when importing goods
- > Valuations for customs and VAT/GST tax

VAT and Customs – Supply Chain Improvements

- > Different customs and VAT procedures to improve supply chain processes
- > Customs and VAT issues face by companies on chain transactions
- > Meeting supply chain requirements in customs and VAT

Course Developers

Brian Mulier

Bird&Bird | The Netherlands

Sharvari Kale

IBFD | The Netherlands

Laura Alarcon - Diaz

IBFD | The Netherlands

Ioan Sabau

Goodyear | Luxembourg

Julie Lere-Pland

KPMG | Middle East

Monica Erasmus-Koen

Taxtimbre | The Netherlands

Zsolt Szatmári

Nidec | The Netherlands

Michel Anliker

Schindler | Switzerland

Vanessa Cardo

Henkel | The Netherlands

Kathryn Bussey

Henkel | The Netherlands

Eduardo Flöring

Huf Group | Germany

IBFD Head Office

Rietlandpark 301
1019 DW Amsterdam
P.O. Box 20237
1000 HE Amsterdam
The Netherlands
Tel.: +31-20-554 0100 (GMT+1)
Email: info@ibfd.org

International Online Tax Courses

Tel.: +31-20-554 0176
Email: info@ibfd.org

Tailored Tax Courses

Tel.: +31-20-554 0176
Email: tailoredcourses@ibfd.org

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