

## PROGRAMME

# Advanced Professional Certificate in International VAT/GST

**Level**

Intermediate

**Field of study**

Taxes

**Programme start date**

1 November 2023

**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

### VAT in the Digital Economy

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|-----------------|--|
| <b>Module 1</b> | > Introduction to VAT in the digital economy                       |
| <b>Module 2</b> | > E-commerce – Setting the scene, trends and place-of-supply rules |
| <b>Module 3</b> | > E-commerce supply of services – Comparative analysis             |
| <b>Module 4</b> | > E-commerce imports of low-value goods – Comparative analysis     |
| <b>Module 5</b> | > E-commerce – Challenges  |
| <b>Module 6</b> | > VAT and cryptoassets including cryptocurrencies and NFTs         |
| <b>Module 7</b> | > VAT and technology – Data collection and reporting obligations   |
| <b>Module 8</b> | > VAT and technology – The use of data and third-party obligations |

### Complex VAT/GST Topics

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|-----------------|---|
| <b>Module 1</b> | > VAT treatment of real estate investments                            |
| <b>Module 2</b> | > Complexities of VAT on real estate investments                      |
| <b>Module 3</b> | > VAT treatment of financial services                                 |
| <b>Module 4</b> | > Place-of-supply rules for financial services and insurance services |
| <b>Module 5</b> | > Holding companies   |
| <b>Module 6</b> | > VAT and fixed establishment   |

### Transfer Pricing, VAT and Customs

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|-----------------|---|
| <b>Module 1</b> | > Introduction and the role of value in transfer pricing, VAT and customs         |
| <b>Module 2</b> | > Interaction between transfer pricing and indirect taxes in global supply chains |
| <b>Module 3</b> | > Transfer pricing and indirect taxes: Impact of adjustments                      |
| <b>Module 4</b> | > Cooperation, exchange of information and administrative issues                  |
| <b>Module 5</b> | > VAT and customs – Core concepts   |
| <b>Module 6</b> | > VAT and customs – Supply chain improvements                                     |

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