

COURSE PROGRAMME

# Complex VAT/GST Topics

## Level

Intermediate

## Field of study

Taxes

## Programme start date

1 July 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

### Lessons

### Topics Covered

#### **VAT treatment of real estate investments**

- › Features, policy options, differences between jurisdictions and treatment options for particular transactions/property
- › Common approaches to applying VAT to real estate investments, including the impact of exemptions and comparative analysis
- › Common transactions in relation to real estate investments and will compare their treatment in two or three different VAT/GST regimes

#### **Complexities of VAT on real estate investments**

- › Approaches to ensuring neutrality and preventing over or under-taxation of real estate investments, as well as adjustments in response to changes in use
- › Approaches to taxing property development transactions and to adjustments for change in use
- › Insights from experts in other countries

#### **VAT treatment of financial services**

- › Features of financial transactions; policy and design options, including approaches to defining financial services; differences between jurisdictions; examples of VAT regimes involving exemption, full taxation and zero-rating
- › The impact of exemption on the right to deduct and different approaches to mitigating that impact, including VAT grouping, cost-sharing regimes, zero-rating of B2B financial services and partial deductions
- › Outsourcing by financial service providers and approaches to ensuring neutrality

#### **Place of supply rules for financial services and insurance services**

- › The place of supply for financial services and approaches taken by different countries when it comes to dealing with cross-border outsourcing, including between establishments of the same entity
- › Cross-border outsourcing by financial service providers and approaches to ensuring neutrality
- › VAT treatment of insurance, comparing the treatment in the EU VAT Directive with the approaches in countries that tax insurance

## Course Programme

### Lessons

### Topics Covered

#### Holding companies

- > What is a holding company and when does it perform economic activities?
- > Holding companies and the right to deduct VAT
- > Comparative analysis of different VAT treatment of holding companies

#### VAT and fixed establishments

- > Introduction and basic concepts
- > Consequences and obligations of having a fixed establishment
- > Practical issues when dealing with fixed establishments

## Course Developers

#### Alois Charpenet

DLA Piper | Luxembourg

#### Daan Arends

DLA Piper | The Netherlands

#### Giovanni Iaselli

DLA Piper | Italy

#### Malgorzata Krok

DLA Piper | Poland

#### Maria Teresa Madera

DLA Piper | Italy

#### Mario Fernandez

DLA Piper | Denmark

#### Marja Hokkanen

Aalto University | Finland

#### Nils Vanhassel

DLA Piper | U.A.E.

#### Peter Hughes

APEX Group Limited |  
United Kingdom

#### José Luis Martínez Serrano

Spanish Tax Agency | Spain

#### Wouter Kolkman

DLA Piper | The Netherlands

#### 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](mailto:info@ibfd.org)

#### International Online Tax Courses

Tel.: +31-20-554 0176  
Email: [info@ibfd.org](mailto:info@ibfd.org)

#### Tailored Tax Courses

Tel.: +31-20-554 0176  
Email: [tailoredcourses@ibfd.org](mailto:tailoredcourses@ibfd.org)

#### Free services

IBFD offers a wide range of free email services on international taxation to keep you up-to-date on subjects of your interest. Sign up today at [www.ibfd.org/Tax-insights](http://www.ibfd.org/Tax-insights).

#### Social media

 Follow IBFD on LinkedIn

 Join our group Friends of IBFD

 Follow us on Twitter

