

PROGRAMME

Advanced Professional Certificate in International VAT/GST

Level

Intermediate

Field of study

Taxes

Programme start date

1 October 2025 - 31 March 2026

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

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

Complex VAT/GST Topics

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

Transfer Pricing, VAT and Customs

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

This programme is subject to change

Course Developers

Aleksandra Gburzynska

Arendt & Medernach | Luxembourg

Alfredo Espada

AstraZeneca | United Kingdom

Aloïs Charpenet

DLA Piper | Luxembourg

Andrew Bohnet

Innovate Tax | United Kingdom

Brian Mulier

Bird and Bird | The Netherlands

Eduardo FlöringHuf Hülsbeck & Fürst GmbH & Co.
| Germany**Fabiola Annacondia**

IBFD | The Netherlands

Fernando MatesanzSpanish VAT Services Asesores
| Spain**Giovanni Iaselli**

DLA Piper | Italy

Gorka EchevarriaLexmark International
Technology | Switzerland**Ioan Sabau**

Goodyear | Luxembourg

Jordi Sol

Taxamo | Switzerland

José Luis Martínez Serrano

Spanish Tax Agency | Spain

Julie Lere Pland

KPMG | The Netherlands

Kathryn Bussey

Henkel | The Netherlands

Laura Alarcón Díaz

IBFD | The Netherlands

Marie Lamensch

UC Louvain | Belgium

Marja Hokkanen

Aalto University | Finland

Michel Anliker

Schindler | Switzerland

Monica Erasmus-Koen

Taxtimbre | The Netherlands

Oscar Smeets

Deloitte | The Netherlands

Peter Hughes

United Kingdom

Rebecca Millar

Australia

Roger van den BergBaker & McKenzie |
The Netherlands**Sacha Jafari**

Summitto | The Netherlands

Sharvari Kale

IBFD | The Netherlands

Stéphane Buydens

OECD | France

Vanessa Cardo

Henkel | The Netherlands

Zsolt Szatmári

Nidec | 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

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

Social media**Follow IBFD on LinkedIn:**www.linkedin.com/company/ibfd**Join our group Friends of IBFD:**link.ibfd.org/Friends_of_IBFD**Follow us on X:**[@IBFD_on_Tax](https://twitter.com/IBFD_on_Tax)