

COURSE PROGRAMME

Transfer pricing, VAT and Customs

Course Programme

Lessons

Topics Covered

Module 1

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

Module 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

Module 3

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

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Module 4

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 fillings and interaction with relevant authorities
- > Discussion of case study. Participants will be taken through model answer

Module 5

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

Module 6

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

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.

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