IBFD Course Programme
Global VAT – Specific Countries

Amsterdam / 17 – 19 June 2020
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Summary
This 2.5-day intermediate-level course on global VAT/GST will focus on the discussion of the VAT/GST systems in the United States, India, China, Australia, New Zealand, Brazil and the Gulf Cooperation Council (GCC) countries. There is also a dedicated section focusing on the EU developments on VAT (“The EU Definitive VAT System”).

Overview and Learning Objectives
This course will give participants who already have a basic knowledge of VAT and GST systems an opportunity to delve directly into the discussion of various jurisdictions worldwide, comparing and contrasting the different regimes of the selected countries. It will include comparative analyses, taxable persons, special considerations, as well as place and time of supply.

At the end of the course, participants should be able to identify and understand the concepts of different VAT/GST jurisdictions and address the complex issues that can arise for international businesses conducting transactions between these jurisdictions.

This is an interactive course with a maximum of 32 participants. Participants will have access to relevant online collections on the IBFD Tax Research Platform for a period of two weeks. Presentations will be made available in electronic format.

Field of Study
Taxes

Who Should Attend?
The course is suitable for practitioners in tax advisory firms, tax specialists in commerce and industry, and government officials.

Course Level and Prerequisites
This is an intermediate-level course. Participants taking this course will be expected to have a good understanding of a VAT/GST system. The course is designed for tax professionals who want to learn more about complex issues and arrangements that are of particular interest to businesses operating in an international, cross-border context.
Day 1

09.00 - 10.55  GST in Australia and New Zealand

- Taxable persons
- Taxable transactions
- Place and time of supply
- Taxable amount and rates
- Right to deduct VAT
- Special activities

10.55 - 11.10  Break – refreshments

11.10 - 12.45  Indirect Taxes in Brazil

- Federal, state and municipal taxes
- IPI, ICMS, ISS, PIS and COFINS
- Taxable persons
- Place of supply
- Right to deduct

12.45 - 14.00  Lunch

14.00 - 15.45  GST in India

- Comparative analysis with existing VAT/GST regimes
- Federal and state taxes
- Taxable persons
- Taxable transactions
- Right to deduct VAT
- Place and time of supply

15.45 - 16.00  Break – refreshments

16.00 - 17.00  GST in India (continued)

Day 2

09.00 - 10.30  VAT in China

- Taxable persons
- Taxable transactions
- Place and time of supply
- Taxable amount and rates
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- Right to deduct VAT
- Special activities

10.30 - 10.50 Break – refreshments

10.50 - 12.45 VAT in GCC Countries

- Comparative analysis with existing VAT/GST regimes
- Taxable persons
- Taxable transactions
- Right to deduct VAT
- Place and time of supply
- Intra-GCC supplies

12.45 - 14.00 Lunch

14.00 - 15.40 Sales Tax in the United States

- Taxable persons
- Taxable transactions
- Place and time of supply
- Taxable amount and rates
- Special rules

15.40 - 16.00 Break – refreshments

16.00 - 17.00 Case Study

Day 3

09.00 - 10.30 The EU Definitive VAT System

- VAT Action Plan
- E-commerce package 2019/2021
- Quick Fixes
- Definitive system: destination principle
- VAT rates and e-publications
- Generalized reverse charge mechanism

10.30 - 10.50 Break – refreshments

10.50 - 12.45 Case Study

12.45 - 12.50 Online Evaluation

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