



# **IBFD Certificate in GCC VAT**

**2019**



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## Summary

IBFD has developed a comprehensive Certificate Programme for all tax professionals who will need to understand the principles and practical implications of the introduction of Value Added Tax (VAT) in the GCC states.

The programme consists of three components/phases:

1. Online Course: [Fundamentals of Value Added Tax](#)
2. 3-day live classroom Tax Course: Introduction to GCC VAT
3. A series of six IBFD Webinars

Participants who have completed all three phases will receive the IBFD Certificate in GCC VAT.

For government officials, an extra two-day live classroom module will be available in addition to the three components above. This module is tailored for governments specifically and should be followed in combination with the other components of the Certificate Programme. The module will follow directly after the 3-day live classroom course.

The combination of the online course, live classroom training and interactive webinars ensures a comprehensive and yet cost-effective and time-efficient training format. The programme is interactive and gives professionals a thorough understanding of the relevant principles and concepts, as well as skills to apply these principles in practice. In addition, IBFD provides supplementary documentation and reading materials.

The programme or parts thereof may qualify for CPE credits with several professional bodies.

IBFD's long standing experience and reputation guarantee an up-to-date, high quality, effective and enjoyable learning experience.

## [Phase 1: IBFD Online Course: Fundamentals of Value Added Tax \(ITA107\)](#)

This introductory level Online Course will give participants a thorough understanding of the basic concepts and principles of VAT and how the tax operates both internationally and domestically. Approaches of EU and non-EU states will be compared and legal aspects considered.

### **Topics covered:**

- ▶ Introduction to value added tax
- ▶ Basic characteristics of taxable supplies – goods and services
- ▶ Taxable persons
- ▶ Taxable amount – VAT rates and exemptions
- ▶ Place of supply – Goods
- ▶ Place of supply – Services
- ▶ Deduction and recovery of input tax
- ▶ Administrative elements of VAT

After completing this Online Course, participants will be able to:

- ▶ Discuss the history of VAT, some of its advantages and disadvantages and how it fits into the tax mix of states around the world.
- ▶ Describe the way in which VAT operates, particularly in respect of output tax and input tax, in such a way that it remains neutral in its application by businesses.
- ▶ Identify how VAT applies to international transactions of both goods and services and how the system allows for neutrality by ensuring that imports and exports are neither advantaged nor disadvantaged over domestic supplies.
- ▶ Discuss how VAT works within the European Union's free market.
- ▶ Explain the impact of exemption in VAT and how tax is calculated by businesses that deal in exempt supplies.
- ▶ Categorize some of the more important administrative issues that VAT requires.

Next to audio-visual lessons, this Online Course includes self-study assignments, revision quizzes, additional (optional) readings and a case study.

## Estimated Study time:

- ▶ Audio lessons: 4 hours
- ▶ Self-study: 8 hours
- ▶ Further reading (optional): 34 hours

Access to the course is granted for a period of 8 weeks. We recommend to complete the online course before the beginning of the live classroom course.

More information: [Fundamentals of Value Added Tax](#)

## [Phase 2: Live Classroom Course: Introduction to GCC VAT \(OC19DUB1\)](#)

The second phase of the Certificate Programme is a 3-day live interactive classroom course which is to be held at a venue in one of the GCC countries, the first one in Dubai, U.A.E. on 27 - 29 October 2019. For more information about the classroom course, please see:

<https://www.ibfd.org/Training/Introduction-GCC-VAT>

## Overview and Learning Objectives

This course is designed to provide participants with a framework of the most important value added tax (VAT) principles and issues that anyone dealing with VAT in the GCC is confronted with and needs to know. At the end of the course, participants will be able to understand how GCC VAT works, to whom it applies, how to comply with the administrative obligations related to it and how to mitigate any risks deriving from the implementation of GCC VAT. Throughout the course, instructors will also bring several legislative examples from European and other jurisdictions as well as case law from the European Court of Justice to showcase the practical aspects of the issues expected to occur under the GCC VAT. In addition to the topics covered, the sessions will include case studies to help course participants gain confidence in applying the knowledge and skills acquired during the course.

The course is suitable for entrepreneurs, accountants, CFOs, bankers, investors, tax managers, lawyers, business people, tax advisers, government officials, policymakers, in-house tax counsel and general tax practitioners who need to acquire an understanding of VAT within the GCC.



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The course level is introductory. No advance preparation is required. Prior experience with VAT is not a prerequisite to satisfactorily participate in this course.

## Topics covered:

- ▶ Introduction
- ▶ Taxable Persons
- ▶ Goods and Services
- ▶ Taxable Amount – VAT Rates
- ▶ Deduction of Input Tax
- ▶ Immovable Property
- ▶ Place and Time of Supply
- ▶ Exemptions / Zero-Rate Transactions
- ▶ Imports and Exports
- ▶ Administrative Obligations
- ▶ Special Schemes (including digital services)
- ▶ International Goods
- ▶ International Services
- ▶ Interstate Supplies
- ▶ Feedback and Discussion
- ▶ Case Studies
- ▶ Quizzes
- ▶ Discussions



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## Phase 3: IBFD Webinars

The third phase of the programme consists of a series of six IBFD Webinars covering additional issues and recent developments. The interactive live webinars will be conducted during office hours (GCC region), but can also (or again) be followed later at a convenient time as recorded on-demand webinar. The duration of each webinar is around 1.5 hour.

### Webinar 1: Questions and Answers Related to the Course Introduction to GCC VAT

#### Webinar #1

Live

The webinar will serve as a follow-up on the live classroom course and give participants the opportunity to get in touch with the instructors of the classroom course again and ask clarification, explanation on specific issues or areas of their interest. This follow-up webinar will help participants to reinforce their understanding of the core issues of GCC VAT and their practical implications.

### Webinar 2: Global VAT

#### Webinar #2

On-demand

The webinar will examine the basic principles of VAT/GST systems used by various developing countries and advanced economies including the definition of a taxable person, what constitutes a taxable supply for VAT/GST purposes and how a business can deduct the VAT it incurs. Examples from different jurisdictions worldwide will be provided in order to compare and contrast with GCC VAT.

## Webinar 3: Practical Examples of Inter-State Trade

### Webinar #3

On-demand

The webinar will focus on the pressing VAT issues generated by the inter-state exportation and importation of goods and services. Legislative examples and case law from other jurisdictions will be brought forward to show participants the most current issues, debate, risks and opportunities surrounding the topic.

## Webinar 4: Financial Services

### Webinar #4

Live

The VAT treatment of financial services is a controversial issue. Some core financial services are in general exempted by the different VAT regimes around the globe, but certain groups of these services are either zero rated, out of scope or subject to the standard VAT rates. There are also several important issues that have to be considered by VAT experts, such as how to define financial services and service providers, what the VAT treatment is of related services that are not themselves financial services, how to distinguish the different services, what conditions need to be met for exemption, as well as how and to what extent businesses can recover input VAT on the different groups of services. The webinar will clarify these issues within the GCC VAT framework.

## Webinar 5: Designated Zones

<b>Webinar #5</b>  Live	Designated zones are specific areas in the territory of GCC countries in which businesses conducting for example export/import transactions often benefit from looser regulatory requirements. In terms of VAT, companies operating in these zones can, under certain conditions, be considered to be outside of VAT. However, there are important provisions, including stringent VAT compliance processes, to be taken into account. This webinar will shed light on the VAT aspects of operating from a designated zone within the GCC as well as the intricacies for foreign businesses in transacting with companies located in such zones.
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## Webinar 6: VAT Compliance

<b>Webinar #6</b>  Live	It is important that the participants of the Certificate programme learn how to manage their VAT position in the GCC and avoid substantial risks of non-compliance. The webinar is designed to provide the necessary support and clarify questions related to issues such as registration, de-registration, filing of returns, preparation, completion and submission of documentation, invoicing, dealing with enquiries and inspections and payment procedures.
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## Phase 2b: Additional Module for Government Officials

For government officials, an extra two-day live classroom module will be available in addition to the three components above. This module is tailored for governments specifically and should be followed in combination with the other components of the Certificate Programme. The module will follow directly after the 3-day live classroom course: 30 – 31 October 2019. Governments who wish to send delegates should contact IBFD for additional information and pricing at [tailoredcourses@ibfd.org](mailto:tailoredcourses@ibfd.org).

### Topics covered:

- ▶ Tax Policy Formulation and the Value Added Tax in GCC
- ▶ Institutional, Operational and Organizational Models for VAT Administration
- ▶ Introduction to VAT Audits and Enforcement
- ▶ VAT Fraud Detection
- ▶ VAT Audits
- ▶ Practical VAT Audit Case Study
- ▶ Questions and Answers

### Pricing

All prices are exclusive of VAT.

#### **Full Programme:** IBFD Certificate in GCC VAT

- ▶ Standard price: € 2509 (USD 3148)
- ▶ Early Bird price: € 2059 (USD 2584); registrations received 60 days or more before the commencement of the live-classroom course; 30% discount applies on phase 2 only
- ▶ IBFD Members price: € 2007 (USD 2,518); 20% on full programme
- ▶ IBFD Members price incl. EB: € 1,857 (USD 2,330); 20% on Online course and Webinars; 30% on Live course
- ▶ IBFD GTE (Plus) price: € 2,258 (USD 2,833); 10% on full programme
- ▶ IBFD GTE (Plus) price incl. EB: € 1,931 (USD 2,584); 10% on Online course and Webinars; 30% on Live course

**Live Classroom Course:** Introduction to GCC VAT (stand-alone)

- ▶ Standard price: € 1,500 (USD 1,880)
- ▶ Early Bird price: € 1,050 (USD 1,316); registrations received 60 days or more before the commencement of the course
- ▶ IBFD Members price: € 1,200 (USD 1,504) 20% on course fee
- ▶ IBFD GTE (Plus) price: € 1,350 (USD 1,692) 10% on course fee

The Online Course can also be purchased separately via [www.ibfd.org](http://www.ibfd.org).

**Government Option Full Programme:** IBFD Certificate in GCC VAT (including additional 2-day classroom course Phase 2b)

- ▶ Standard price: € 3,009 (USD 3,748)
- ▶ Special discounts apply for groups/multiple registrations, please contact [tailoredcourses@ibfd.org](mailto:tailoredcourses@ibfd.org).
- ▶ Internal info – group discount governments:  
5-9: -10% | 10-14: -20% | 15-19: -30% | 20-24: -40% | > 25: -50%

**IBFD Instructors:**

**[Introduction to GCC VAT](#)**

**Jordi Sol** is currently the Manager of the VAT Knowledge Group at IBFD and editor of the VAT in Europe publication and the ECJ VAT case law database. He participates regularly in cross-border taxation research projects and client-tailored research in IBFD, and lectures on VAT for IBFD International Tax Training and at the advanced LLM programme in International Tax Law of the University of Amsterdam. Before joining IBFD in 2014, Mr Sol worked as a tax lawyer at Audihispana Grant Thornton, at JGBR Abogados y Asesores Tributarios (Member of Crowe Horwath International) and at García Hoffmann-Bertran Asesores. He obtained his degree in Law at the University Autònoma, Barcelona, and his master's degree in Tax Law at the Center for Financial Studies, also in Barcelona. He is a member of the Spanish Bar and of the Spanish Association of Tax Advisors. Mr Sol speaks on recent trends in VAT at international conferences. He has recently conducted trainings on VAT for tax authorities (Oman and India). He has also taught Indirect Taxation at the University Politècnica of Catalunya and has been a speaker at seminars on VAT at the Spanish Association of Tax Advisors.

**Thomas Vanhee** is a founding partner at Aurifer in Dubai, United Arab Emirates. He has more than ten years experience in the field of taxation. Mr Vanhee moved to the Gulf region in the beginning of 2017 and has since advised various Gulf Cooperation Council (GCC) governments on the pending introduction of VAT. He is currently assisting GCC businesses in preparing for the implementation of VAT.

Prior to coming to the Gulf, Mr Vanhee worked at tier 1 tax law firms in Brussels and Paris, providing high-quality and innovative tax advice to clients. He has been involved in several high-profile deals and has worked for blue chip and quoted companies and institutions in various sectors (the financial sector, real estate, retail, manufacturing and the public sector). In recent years, he was heavily involved in European tax policy projects, as well as in projects with several European governments.

Mr Vanhee teaches VAT in the first Tax LLM programme in the Gulf at Paris Sorbonne Abu Dhabi. He also joined his former university, the renowned Solvay Brussels School of Economics and Management, in teaching an introductory course on Tax Law to master students. He publishes regularly in international books and tax technical magazines and is a regular speaker at international events. He holds a law degree of the Catholic University of Leuven (cum laude) and a tax master's degree of Solvay Business School (magna cum laude).

**Reggie Mezu** is Senior Special Counsel at Baker McKenzie Habib Al Mulla, based in Dubai. He specializes in corporate tax and has practised for nearly 30 years, including 15 years in the United Arab Emirates. He has multi-jurisdictional and multi-disciplinary professional qualifications in law, accountancy and taxation.

Mr Mezu advises on corporate direct and indirect tax matters, with a particular focus on cross-border and transactional work across the Middle East and Africa and a concentration on tax aspects of corporate and business structures. In addition, he regularly participates in various initiatives aimed at enhancing the tax regimes of developing countries.

**Howard R. Hull** is Group Tax Director at the Al-Futtaim Group and is based in Dubai and Geneva. He has been advising businesses on international taxation for over 25 years and was previously a tax partner at EY.

He is regularly called upon to speak on International Tax Law, on which subject he was previously a lecturer at the Swiss Tax Academy. Mr Hull is a prolific author of articles on cross-border taxation and was formerly a correspondent to IBFD's Bulletin for International Taxation. He also co-authored four editions of IBFD's book Switzerland in International Tax Law.

Mr Hull is a Certified Swiss Tax Expert, holds a master's degree in Law from the University of Geneva, and is cofounder and first Chairman of the UAE Chapter of the International Fiscal Association (IFA).

**Mohamed Faysal Charfeddine** is Global Head of Tax of Aujan Group. He has over 15 years of experience in international taxation and indirect tax. He started his career in a Big-4 firm in Tunisia and Oman before joining MTN Dubai Limited as Group Tax Manager, where he was responsible for the tax affairs of its subsidiaries established in the Middle East and West Africa. In 2014, he joined Qatar Chemical and Petrochemical Marketing and Distribution Company (Muntajat) Q.J.S.C. to set up the tax function and to be responsible for the tax affairs of the group, which has a presence in over 17 jurisdictions in Europe, MENA and Asia. In March 2017, he joined Aujan Group, a leading group in the FMCG, hospitality and real estate business, to lead the tax function and to ensure VAT and excise tax implementation within the group. Mr Charfeddine holds diplomas in accountancy in business administration (IHEC, Tunisia), public finance (ENA, Tunisia), public administration (ENA, France) and taxation (ENI, France).

**Saira Menon** is an Indirect Tax Trainer and VAT Subject Matter Expert with the PwC Middle East Training Academy.

Ms Menon is a tax professional with 17 years of business and technical experience in several key industries. She was the Regional Tax Manager for the Middle East for Schlumberger (Smith International), the international industry leader in the oil and gas service sector, and headed tax for Limitless, a Dubai World Company, overseeing their global real estate segment.

Ms Menon is the founder of Taxnomics, an independent tax consultancy firm providing business-focused global direct and indirect tax services.

She has wide-ranging knowledge and experience in global tax planning, tax strategy and design, and the implementation of transfer pricing policy in several industries, including tax training for finance and non-finance personnel. She was also actively engaged in acquisitions, mergers, liquidation, industry tax restructuring and tax transformation. Her current focus is to assist clients with their direct and indirect tax transactions in the Gulf Cooperation Council region.

Ms Menon is a qualified accountant from the United Kingdom and the United Arab Emirates and has a master's degree in Business Administration (MBA) specializing in Finance from City University London.

**Dr Robert F van Brederode** has been a partner of Crowe Horwath in Oman since 2018, leading the VAT Services practice. He is a tax lawyer, practitioner and scholar with over 30 years of experience in global VAT. He served Crowe Horwath International as the global indirect tax leader, and was the VAT national practice leader of the US member firm.

Earlier, Mr Van Brederode led VAT & Customs practices for several of the Big 4 firms, both in Europe and in the United States. He also served as professor of Tax Law at the Erasmus University, School of Economics in Rotterdam, the Netherlands, and as adjunct professor at New York University, School of Law, Graduate Tax Program.

Mr van Brederode is the author of dozens of academic journal articles and the author or (co)editor of eight books. His latest books, both with Richard Krever, are VAT and Financial Services (Springer 2017) and Legal Interpretation of Tax Law (Kluwer 2014, 2nd ed. 2017).

### [Additional Module for Government Officials](#)

**René Landgraf** is an IBFD Associate with more than 30 years of professional experience. He has been a member of the management team for one of the tax audit (policy and techniques) regions of the Netherland Tax and Customs administration. As such he had various responsibilities with respect to tax processes and application of tax law for small and medium-sized enterprises, large enterprises and multinationals. He was also responsible for the processes of enforced collection and audit, and evaluation of the overall annual plans. Furthermore, Mr Landgraf has extensive experience in change management within tax administrations. Mr Landgraf is a frequent trainer and lecturer at various training centres. He has conducted trainings for various tax administrations such as Slovenia, Venezuela, Uganda, Malaysia, Nepal, Rwanda, India, Oman, Angola and many more. He has developed a working method based on fiscal interest, fiscal importance and fiscal risks. Mr Landgraf is a registered accountant in the Netherlands