

Master the application of VAT



DB-33 2 Days (14 Hours)

Description

Understand the main mechanisms of VAT. Master the latest VAT reforms: the new deductibility rules and the 2010 VAT Package on intra- and extra-community services. Know how to complete a VAT return and identify recovery risks.

Who is this training for ?

For whom

Anyone wishing to master the practical mechanisms of VAT in business.

Prerequisites

Aucune

Training objectives

- Identify the fields of application of VAT
- Master the rules of territoriality of VAT
- Apply the mechanisms of declaration and deductibility of VAT
- Record the VAT declaration in accounting

Training program

Champ d'application de la TVA

- Transactions taxable by nature, by determination of the law and by option.
- Transactions outside the scope and exempt.
- The principle of determining VAT disburse.
- Specific VAT regimes.
- Self-delivery.
- Used goods.
- New VAT regime real estate VAT.
- Case study Determine whether VAT is imposed.

TVA exigible

- The VAT tax base.
- The chargeable event and the chargeability of VAT.
- The option for VAT on debits.
- The VAT rate: normal rate and reduced rate.
- Exercise: Carry out a CA3 with cases on VAT on debits and collections.

Territorialité de la TVA : livraisons de biens

- French territory for the purposes of VAT.
- Exports and imports.
- Intra-community deliveries and acquisitions.
- Purchases in tax free.
- The declaration of exchanges of goods.
- The accounting implications of foreign operations.

Territorialité de la TVA : prestations de services

- The service provision system: the reform applicable since January 1, 2010.
- The concept of taxable customer.
- Exceptions to the new principle of taxation .
- The European Services Declaration (DES).
- Exercise: Calculate the amount of deductible and/or collected VAT on operations involving EU countries. 'EU or non-EU and determine the operations which must be included in the DEB or DES.

Nouveau dispositif de déduction de la TVA

- The conditions for the right to deduction.
- The deduction coefficient.
- The provisional coefficients and final coefficients.
- The annual and on fixed assets.
- The implications in accounting.
- The influence of the new system on companies liable and/or partially liable.
- Exercise: Determine the amount of deductible VAT, calculate annual and global adjustments.

Déclaration et paiement de la TVA

- The normal real regime: the CA3 declaration.
- VAT credit and reimbursement request.
- The concept of electronic declaration: thresholds and regulations.
- Accounting recording of the VAT declaration.
- Case study Carry out a CA3 with special cases and record the VAT declaration in the accounts.