

VAT in intra-community transactions



DB-36 2 Days (14 Hours)

Description

Understand the rules of territoriality of VAT for deliveries of intra-community goods. Apply the new VAT taxation rules for international services. Master the rules of subjugation and realization of the DEB, the DES and the CA3.

Who is this training for ?

For whom

Accounting and financial managers and employees.

Prerequisites

Aucune

Training objectives

- Master the notion of territoriality of VAT
- Apply the rules for taxation of different deliveries of intra-community goods
- Identify the regime for the provision of services applicable on January 1, 2010 Master the reporting obligations and the 2010 reform of the foreign VAT refund procedure

Training program

Territorialité de la TVA

- Definition of French territory for the purposes of VAT.
- Definition of European Union territory.
- Concepts of acquisitions/intra-community deliveries.
- Place of taxation for deliveries of goods and services.
- Relations between mainland France, the overseas departments and Monaco.
- Place of taxation and establishment, head office.
- Exercise: Exercises for applying the territoriality of VAT.

Régime des livraisons de biens intracommunautaires

tel (+212) 5 22 27 99 01

whatsapp (+212) 6 60 10 42 56

email Contact@skills-group.com

Corner of bd Abdelmoumen and rue Soumaya, Shehrazade 3 Residence, 7th floor N° 30, Casablanca 20340, Morocco

We are at your disposal De Lun - Ven 09h00-18h00

- Free purchases.
- Exemption for intra-community deliveries.
- Taxation of intra-community acquisitions.
- Triangular operations.
- Reverse charge of intra-community VAT and carousel fraud.
- Case of remote deliveries.
- Deliveries to Persons Benefiting from the Special Regime (PBRD).
- Study of case Determine the place of taxation of different intra-community deliveries of goods and calculate the corresponding VAT to be paid.

Régime des prestations de services applicable au 1er janvier 2010

- New taxation principles: the European directives of February 12, 2008.
- Services provided to taxable / non-taxable customers.
- Concept of customer subject.
- Rules specific to buildings.
- Transport of goods and rental of means of transport.
- Electronic services.
- Services of cultural, sporting, scientific services.
- Sales for consumption on site, transparent intermediaries.
- Case study Identify the exceptions to the principle of reverse charge of VAT and apply the good rule of territoriality.

Les obligations déclaratives

- Specific information required on invoices.
- Rules for paying VAT (CA3, DEB, DES) for deliveries and services.
- Impacts on the VAT declaration.
- Declaration of Exchange of Goods (DEB).
- New declaration obligation as of January 1, 2010: the European Services Declaration (DES).
- Sanctions for non-compliance with these obligations.
- 2010 reform of the foreign VAT refund procedure.
- Case study Carry out a CA3.
- Identify the operations to be integrated into the DEB or DES.
- Questionnaire covering all the principles and exceptions of the program.