Training course on VAT and Indirect Tax

Professional Development Training Course Outline

Category	Legal Institute	**Duration**	10 Days
Base Fee	$3,000 USD	**Delivery Mode**	Online / On-site Hybrid

Course Introduction

Indirect taxation, particularly Value Added Tax (VAT) and Goods and Services Tax (GST), represents a dominant and increasingly complex source of government revenue worldwide. Unlike direct taxes on income, indirect taxes are levied on consumption, impacting every stage of the supply chain from production to final sale. For businesses operating in today's globalized economy, mastering the intricacies of VAT, GST, customs duties, and excise taxes is not merely a compliance burden but a critical strategic imperative. The proliferation of cross-border transactions, the rapid growth of the digital economy, and the continuous evolution of national tax laws mean that companies must navigate a highly dynamic landscape to avoid penalties, optimize cash flow, and ensure fiscal integrity. Errors in classification, place of supply rules, or invoicing can lead to significant financial liabilities, operational disruptions, and severe reputational damage. Consequently, deep expertise in indirect tax principles, compliance obligations, and advanced planning is indispensable for maintaining competitiveness and legal adherence in a constantly shifting global trade environment. Training Course on VAT and Indirect Tax is meticulously designed to equip tax professionals, finance managers, supply chain specialists, legal counsel, and auditors with the advanced theoretical insights and practical tools necessary to manage the multifaceted challenges of indirect taxation. The course will delve into the core mechanics of VAT/GST, including input and output tax, place of supply rules, and various exemptions, while also exploring the legal and administrative complexities of customs valuation, tariffs, and excise duties. A significant focus will be placed on understanding the tax implications of the digital economy, including Digital Services Taxes (DSTs) and the evolving landscape of global e-commerce. Participants will gain crucial insights into the critical role of tax technology, such as e-invoicing and digital reporting, in ensuring real-time compliance and mitigating risks. By analyzing real-world scenarios, engaging in practical calculation exercises, and discussing the latest policy reforms from organizations like the OECD, attendees will develop the strategic acumen to effectively manage indirect tax compliance, resolve disputes, and contribute meaningfully to their organizations' financial health and sustainable growth in the global marketplace.

Programme Curriculum

Training Course on VAT and Indirect Tax

Introduction

Indirect taxation, particularly **Value Added Tax (VAT)** and **Goods and Services Tax (GST)**, represents a dominant and increasingly complex source of government revenue worldwide. Unlike direct taxes on income, indirect taxes are levied on consumption, impacting every stage of the supply chain from production to final sale. For businesses operating in today's globalized economy, mastering the intricacies of VAT, GST, **customs duties**, and **excise taxes** is not merely a compliance burden but a critical strategic imperative. The proliferation of cross-border transactions, the rapid growth of the **digital economy**, and the continuous evolution of national tax laws mean that companies must navigate a highly dynamic landscape to avoid penalties, optimize cash flow, and ensure **fiscal integrity**. Errors in classification, place of supply rules, or invoicing can lead to significant financial liabilities, operational disruptions, and severe reputational damage. Consequently, deep expertise in indirect tax principles, compliance obligations, and advanced planning is indispensable for maintaining competitiveness and legal adherence in a constantly shifting global trade environment.

Training Course on VAT and Indirect Tax is meticulously designed to equip tax professionals, finance managers, supply chain specialists, legal counsel, and auditors with the advanced theoretical insights and practical tools necessary to manage the multifaceted challenges of **indirect taxation**. The course will delve into the core mechanics of VAT/GST, including input and output tax, place of supply rules, and various exemptions, while also exploring the legal and administrative complexities of **customs valuation**, tariffs, and **excise duties**. A significant focus will be placed on understanding the tax implications of the **digital economy**, including **Digital Services Taxes (DSTs)** and the evolving landscape of global e-commerce. Participants will gain crucial insights into the critical role of **tax technology**, such as **e-invoicing** and **digital reporting**, in ensuring real-time compliance and mitigating risks. By analyzing real-world scenarios, engaging in practical calculation exercises, and discussing the latest policy reforms from organizations like the OECD, attendees will develop the strategic acumen to effectively manage **indirect tax compliance**, resolve disputes, and contribute meaningfully to their organizations' financial health and sustainable growth in the global marketplace.

Course Objectives

Upon completion of this course, participants will be able to:

1. Analyze the fundamental principles and mechanics of **Value Added Tax (VAT)** and **Goods and Services Tax (GST)**.
2. Master the concepts of **input tax credit** and output tax, and their application in various business scenarios.
3. Understand and accurately apply **place of supply rules** for goods and services in domestic and cross-border transactions.
4. Navigate complex rules related to **VAT/GST rates, exemptions, zero-rating**, and partial exemption.
5. Comply with core **VAT/GST registration, invoicing**, and **digital reporting** requirements.
6. Interpret and manage **customs duties, valuation methodologies**, and **trade compliance**.
7. Analyze the legal and practical aspects of **excise taxes** and other specific consumption taxes.
8. Evaluate the **indirect tax implications of the digital economy**, including **Digital Services Taxes (DSTs)** and platform economy.
9. Develop strategies for efficient **VAT/GST recovery** and managing non-recoverable input tax.
10. Apply **tax technology solutions**, such as **e-invoicing** and **continuous transaction controls (CTCs)**, to enhance compliance.
11. Prepare for and effectively manage **VAT/GST audits** and navigate common **indirect tax disputes**.
12. Formulate **strategic indirect tax planning** initiatives across global supply chains.
13. Discuss emerging trends in **indirect tax policy**, including multilateral initiatives and environmental taxes.

Target Audience

This course is designed for a wide range of professionals involved in managing financial, operational, and legal aspects related to indirect taxation:

1. **Tax Managers and Accountants:** Responsible for indirect tax compliance, reporting, and strategy.
2. **Finance Directors and Controllers:** Overseeing financial operations and cash flow management for businesses.
3. **Supply Chain and Procurement Managers:** Involved in international trade and managing the cost impact of indirect taxes.
4. **Legal Professionals:** Advising clients on commercial contracts, international trade law, and tax disputes.
5. **Internal Auditors and Compliance Officers:** Assessing internal controls and ensuring adherence to tax regulations.
6. **Customs and Trade Specialists:** Managing import/export procedures and customs declarations.
7. **ERP and System Implementation Teams:** Involved in configuring tax determination in business systems.
8. **Business Owners and Entrepreneurs:** Operating or planning to expand into international markets.

Course Duration: 10 Days

Course Modules

Module 1: Introduction to Indirect Taxation

- Definition and Characteristics of Indirect Taxes.
- Comparison of Indirect vs. Direct Taxes.
- Types of Indirect Taxes: VAT, GST, Sales Tax, Customs Duties, Excise.
- Economic and Fiscal Role of Indirect Taxation.
- Global Landscape of Indirect Tax Systems.

Module 2: Core Principles and Mechanics of VAT/GST

- The Concept of Value Added Tax (VAT) and Goods and Services Tax (GST).
- Input Tax, Output Tax, and the Net VAT/GST Payable.
- The Principle of Neutrality in VAT/GST Systems.
- Taxable Person and Taxable Activity.
- VAT/GST Registration Thresholds and Obligations.

Module 3: Taxable Supply, Place of Supply, and Taxable Period

- Defining a "Supply" of Goods vs. Services.
- Determining the **Place of Supply** for Goods and Services (domestic and international).
- Importance of Place of Supply Rules for Jurisdictional Authority.
- Time of Supply (Tax Point) and Value of Supply.
- Taxable Periods and Reporting Frequencies.

Module 4: VAT/GST Rates, Exemptions, and Zero-Rating

- Standard, Reduced, and Multiple VAT/GST Rates.
- **Exempt Supplies**: Definition, Examples, and Impact on Input Tax Recovery.
- **Zero-Rated Supplies**: Definition, Examples, and Input Tax Recovery.
- Distinction between Exempt and Zero-Rated Supplies.

- Partial Exemption Rules and Calculation Methodologies.

Module 5: VAT/GST Compliance and Administration

- **VAT/GST Invoicing Requirements**: Content, Format, Digital Invoices.
- Maintaining Adequate Tax Records and Audit Trails.
- Preparing and Submitting Periodic **VAT/GST Returns**.
- Making Adjustments and Corrections to Returns.
- Managing **VAT/GST Refunds** and Overpayments.

Module 6: International VAT/GST and Cross-Border Transactions

- **VAT/GST on Imports and Exports**: Customs Procedures and Reliefs.
- **Reverse Charge Mechanism**: Application for B2B Cross-Border Services.
- Triangulation and Chain Transactions in International Supply Chains.
- Call-Off Stock and Consignment Arrangements.
- Challenges of Intra-Community/Intra-Union Transactions (e.g., EU VAT).

Module 7: Customs Duties and International Trade Compliance

- Fundamentals of **Customs Law**: Import Duties, Tariffs, Trade Barriers.
- **Customs Valuation**: Methods for Determining Dutiable Value.
- **Harmonized System (HS) Classification** of Goods.
- Rules of Origin and their Impact on Preferential Tariffs.
- Customs Audits, Penalties, and Dispute Resolution.

Module 8: Excise Duties and Specific Consumption Taxes

- Purpose and Nature of **Excise Taxes** (e.g., on alcohol, tobacco, fuel, luxury goods).
- Types of Excise Duties: Specific vs. Ad Valorem.
- Calculation and Remittance of Excise Duties.
- Legal and Compliance Challenges for Excise-Regulated Industries.
- Emerging Environmental Taxes and Levies (e.g., carbon taxes).

Module 9: Digital Economy and Indirect Tax Challenges

- **VAT/GST on Digital Services**: Destination-Based Taxation for B2C.
- The Role of **Digital Services Taxes (DSTs)** and their relationship with VAT/GST.
- Platform Economy and the Taxation of Online Marketplaces.
- Tax Implications of Cloud Computing and SaaS.
- Navigating Multiple Digital Tax Regimes Globally.

Module 10: Indirect Tax Technology and Automation

- The Role of **Tax Technology** in Indirect Tax Compliance.
- **E-invoicing** and **Digital Reporting Requirements**: Global Implementation.
- **Continuous Transaction Controls (CTCs)** and Real-Time Reporting.
- Tax Engines and ERP System Integration for Tax Determination.
- Leveraging Data Analytics for Indirect Tax Management and Risk Detection.

Module 11: Indirect Tax Audits, Penalties, and Dispute Resolution

- Understanding the Indirect Tax Audit Process.

- Common Issues Leading to Audit Assessments and Penalties.
- Strategies for Responding to Tax Authority Inquiries and Assessments.
- Administrative Appeals and Litigation in Indirect Tax Cases.
- Managing Interest and Penalties for Non-Compliance.

Module 12: Advanced Indirect Tax Planning and Risk Management

- Optimizing Indirect Tax in **Supply** Chain **Management** and Restructuring.
- Indirect Tax Considerations in Mergers, Acquisitions, and Divestitures.
- Managing Cross-Border Indirect Tax Risks.
- Utilizing Free Trade Agreements and Customs Special Procedures.
- Future Trends in Indirect Taxation: Policy Harmonization, Sustainability, and AI

Training Methodology

- **Interactive Workshops:** Facilitated discussions, group exercises, and problem-solving activities.
- **Case Studies:** Real-world examples to illustrate successful community-based surveillance practices.
- **Role-Playing and Simulations:** Practice engaging communities in surveillance activities.
- **Expert Presentations:** Insights from experienced public health professionals and community leaders.
- **Group Projects:** Collaborative development of community surveillance plans.
- **Action Planning:** Development of personalized action plans for implementing community-based surveillance.
- **Digital Tools and Resources:** Utilization of online platforms for collaboration and learning.
- **Peer-to-Peer Learning:** Sharing experiences and insights on community engagement.
- **Post-Training Support:** Access to online forums, mentorship, and continued learning resources.

Register as a group from 3 participants for a Discount

Send us an email: info@fineskilltrainingcenter.org or call +254769199797

Certification

Upon successful completion of this training, participants will be issued with a globally recognized certificate.

Tailor-Made Course

We also offer tailor-made courses based on your needs.

Key Notes

- Participants must be conversant in English.
- Upon completion of training, participants will receive an Authorized Training Certificate.
- The course duration is flexible and can be modified to fit any number of days.
- Course fee includes facilitation, training materials, 2 coffee breaks, buffet lunch, and a Certificate upon successful completion.
- Upcoming Scheduled Sessions

Start Date	End Date	Location	Price
23 Nov 2026	04 Dec 2026	Online	$2,000

Start Date	End Date	Location	Price
23 Nov 2026	04 Dec 2026	Physical	$3,000
23 Nov 2026	04 Dec 2026	Physical	$6,000
23 Nov 2026	04 Dec 2026	Physical	$6,000
23 Nov 2026	04 Dec 2026	Physical	$12,000
23 Nov 2026	04 Dec 2026	Physical	$9,000
23 Nov 2026	04 Dec 2026	Physical	$12,000
23 Nov 2026	04 Dec 2026	Physical	$12,000

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