

GCC TAX CERTIFICATE COURSE

OCT - NOV 2023

The Aurifer GCC Tax Certificate is the first executive education programme on taxation in the region, endorsed by qualified professionals in the field. The programme provides a comprehensive overview of tax systems in the GCC and UAE.



Middlesex
University
Dubai

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Course

GCC VAT

Course Lecturers

Halil Erdem

Halil Erdem is the head of Tax at Careem (an Uber company), after gaining experience as a tax advisor for PwC Netherlands and PwC Middle East and leading the Tax Academy of PwC in the Middle East. He obtained his Master's degree in International and European Tax Law from the University of Amsterdam (Netherlands). Halil co-authored the bestseller "Fundamentals of GCC VAT Law", which reached tax enthusiasts in almost 20 countries worldwide.

Giorgio Beretta

Giorgio Beretta is an Assistant Professor and coordinator of the VAT specialization module within the Advanced Master's (LL.M.) in International Taxation of the University of Amsterdam (Netherlands). He is also a lawyer and an editorial board member of the international journals Intertax, Highlights & Insights on European Taxation, and Kluwer International Tax Blog. In 2021, for his monograph titled "European VAT and the Sharing Economy", Giorgio was awarded the prestigious IFA Maurice Lauré Prize.

Course Description

VAT (Value Added Tax) is a general broad-based consumption tax, presently adopted by nearly 175 countries worldwide. The GCC VAT course focuses on fundamentals of VAT in the Gulf Cooperation Countries (GCC). Participants receive training on key concepts of GCC VAT, such as taxable persons, taxable transactions, place of supply, zero-rating, and exemptions, including discussions on more general topics like VAT fraud and abuse of law. The course adopts a broader perspective on GCC VAT by comparing it with other VAT systems, with particular attention to the EU VAT system and the OECD International VAT/GST Guidelines.

GCC VAT

The course provides training on the following GCC VAT topics:

Taxable Persons

- Person
- Economic Activity
- Place of Establishment
- Fixed Establishment
- Holding Companies
- Joint Venture Companies
- VAT Grouping
- Government Bodies

Taxable Transactions

- General Principles
- Supply of Goods
- Supply of Services
- Other Transactions (Composite Supplies, TOGC, Disbursements, Reimbursements and Supplies by Agents).

Place of Supply

- Place of Supply of Goods
- Place of Supply of Services
- Special Place of Supply Rules (including Electronically Supplied Services)

Date of Supply

- General Principles and Rationale
- Date of Supply Rules

Zero-rating

- General Principles
- Zero-rating and Application

VAT Exemptions

- General Principles
- Exemptions and Application

Recovery of Input VAT

- Conditions for the Right of VAT Recovery
- VAT Recovery Methods

Liable Person

- General Principles
- Reverse Charge Mechanism

Intra-GCC Supplies

- Current (Transitional) Rules
- Future GCC System
- Intra-Community Supplies (EU)

Administrative Obligations

- Registration
- Tax Invoices
- VAT Returns
- Record Keeping

Special Schemes

- Profit Margin Scheme
- Business Visitor Refund Scheme
- Tourist Refund Scheme
- Tax Refunds to Governmental Bodies

Dispute Resolution

- Dispute Resolution GCC
- Dispute Resolution outside the GCC