

MIT ACADEMIC COURSES 2021/2022
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OF TAXATION**

MIT ADVANCED COURSE
ON VAT 2021

MIT ADVANCED COURSE ON VAT

- An interactive course consisting of a series of lectures, each focusing on a specific sector.
- Designed for advisors and practitioners who already have a working knowledge of VAT but want to gain more in-depth understanding, in the context of the European VAT system, by analysing the VAT issues relevant to specific sectors by reference to practical examples and case studies.
- Suitable for VAT advisers and general tax practitioners, government officials and in-house tax directors/managers.
- Option to attend any one or more Master Classes.

For further information contact educ@maintax.org

Booking will open shortly on: <https://maintax.org/seminars-and-workshops/>

ASSESSMENT

- None

COURSE INFORMATION

- 6 Master Classes in November 2021
- 18 CPE hours
- Online

FEE

- Full course - €750 for MIT Members; €900 for non-MIT Members.
- Individual lectures only - €150 for MIT Members; €175 for non-MIT Members.



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Date	VAT Master Class	Lecturer
Monday 8 November 2021	I. The Digital Economy (focus on services)	Chris Borg
Wednesday 10 November 2021	II. Immovable Property	David Ferry
Monday 15 November 2021	III. Manufacturing, Wholesale and retail of goods (cross-border)	Saviour Bezzina
Wednesday 17 November 2021	IV. Financial Services	Sarah Cassar Torregiani
Monday 22 November 2021	V. Tourism	Louise Grima
Wednesday 24 November 2021	VI. Marine & Aviation	David Ferry

SCHEDULE OF LECTURES



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<p>The Digital Economy (focus on services)</p>	<p>Immovable Property</p>	<p>Manufacturing, Wholesale and retail of goods (cross-border)</p>
<p>This Master Class will address the key VAT considerations relevant to service transactions taking place within the so-called digital economy. The session will seek to outline the evolution of VAT as a result of challenges brought about by the accelerated growth of the digital economy – including the concept of electronically supplied services (ESS) with specific reference amongst others to the online gaming industry, the VAT treatment of transactions and arrangements involving distributed ledger technology assets, reporting and collection in a digital world, and the sharing economy.</p>	<p>This Master Class will address the VAT considerations relevant to two industries which attract special provisions in EU VAT law. The session will focus on the practical implications of the applicable rules and will cover the operation of vessels and aircraft both in a commercial and private scenario.</p>	<p>This Master Class will address the key VAT considerations relevant to businesses operating in the manufacturing, wholesale and retail sectors including: the principles underpinning the VAT treatment of cross border trade primarily Intra Community Supplies & Acquisitions, Exports & Imports, Triangulation, Movement of own goods and Distance Sales.</p>
<p>Financial Services</p>	<p>Tourism</p>	<p>Marine & Aviation</p>
<p>This Master Class will address the key VAT considerations relevant to businesses operating in the financial services and insurance sector including: the interpretation of the VAT exemptions for services in the banking, funds and insurance industries; the input tax considerations and the option for VAT Grouping.</p>	<p>This Master Class will address the VAT considerations relevant to the provision of accommodation to tourists; conference & incentive travel and language travel operators, covering issues such as: the application of VAT or the exemption to the various types of services, the bundling of supplies, the Travel Agents Scheme, and input tax recovery.</p>	<p>This Master Class will address the VAT considerations relevant to two industries which attract special provisions in EU VAT law. The session will focus on the practical implications of the applicable rules and will cover the operation of vessels and aircraft both in a commercial and private scenario.</p>

CONTACT:

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