



كليات التقنية العليا
مركز التفوق للأبحاث التطبيقية والتدريب
HIGHER COLLEGES OF TECHNOLOGY
Centre of Excellence for Applied Research and Training



Certificate in Advanced UAE VAT Implementation & Compliance

VAT ACADEMY

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Background

The introduction of the Value Added Tax (VAT) and Excise Duty in the UAE are significant tax reforms that require a proactive and agile mindset in organizations. The Federal Law outlines aspects of administration, collection and enforcement by the Federal Tax Authority that all organizations need to implement and comply with. Proper business planning to manage changes in systems and processes and competent staff in key functions of UAE businesses are a priority.

Taxation education is essential to upskill organizational talent in public and private organizations and ensure accurate application of the UAE VAT & Excise Duty laws, procedures and tax-related practices. In the public sector, knowledge and competencies in the area of tax administration, tax-payer relations and compliance become a priority to ensure efficient service to taxpayers.

About CERT

The Center for Excellence in Applied Research and Training (CERT) is the investment, training and applied research arm of the Higher Colleges of Technology (HCT), the largest federal higher education institution in the UAE. Our training & education portfolio includes 100s of courses in more than 12 disciplines, including certifications with City & Guilds, ILM, ICDL and other international awarding bodies.

About the CERT VAT ACADEMY

Emerging as a response to the introduction of VAT & Excise tax legislation in the UAE in 2018, the VAT Academy has a mission to contribute to taxation capacity building and professionalization of the taxation function. The VAT Academy aims to equip professionals with the knowledge, skills and competencies required to excel in the functional roles associated with indirect tax policy, tax administration, tax-payer relations and tax regulation. Our programs align to global practices for the taxation function and are localized to the UAE legal and business environment.

Level 1: Awareness and Taxation Literacy

Level 2: Industry-specific and function-based programs

Level 3: Certifications and vocational qualifications

Level 4: Special programs for government entities, regulators and tax agents.

The VAT Academy offers taxation programs aligned to a Taxation Competencies Framework[®] that includes 8 clusters of knowledge :



- UAE VAT legal & policy framework
- VAT Accounting & finance
- Complex VAT scenarios
- Tax ethics & professional conduct
- Tax risk management & compliance
- Tax automation & data analysis
- VAT Audit & compliance
- Tax payer communication and reporting.

Our Faculty Team

The VAT Academy Faculty team includes qualified professionals in the area of Accountancy, Law, Auditing and Public Finances, with extensive international and local experience in multiple industries in the private and public sector.

Our expert taxation faculty works with your organization to align our tax-competency-based framework[®] to the specific skills required in key functional roles, to optimize the outcomes of the program and make every participant more effective at work.



**ADVANCING THE PROFESSIONALIZATION OF
THE TAXATION FUNCTION IN THE UAE**

CERTIFICATE IN ADVANCED UAE VAT IMPLEMENTATION & COMPLIANCE (40 hours)

Program Description

The Certificate in Advanced UAE VAT Implementation & Compliance is a 40-hr course aimed at providing professionals with a practical overview of the advanced concepts required to ensure success in managing organizational processes that contribute to compliance, under the new taxation regime in UAE and GCC.

The course will build on concepts obtained in the Fundamentals course and focuses on the determination of a VAT position and the internal processes and technologies applied to achieve it.

The Certification program covers a set of tax knowledge areas in the VAT Academy framework <http://vat.cert.ae/Home/TaxProfessionalCompetency>,

Program Objectives

The aim of the Certificate on Advanced UAE VAT Implementation & Compliance is to:

- Improve ability to determine the VAT position and conduct VAT planning to minimize risks for the organization.
- Enhance the knowledge of VAT treatment of common issues in complex business scenarios.
- Increase the understanding of tax-enabled technology and analytics in the tax function.
- Improve the knowledge about the trends of taxation in the UAE and GCC.

Benefits to the Learner

This program provides participants with:

- Real-world application related to complex transactions and VAT treatment and their impact in specific functions.
- Interdisciplinary approach that combines study of the legislation and implications to business functions.
- Enhanced competencies to improve VAT planning and support the formulation of effective processes for tax compliance.

Program Matrix

The matrix of the Certificate in Advanced UAE VAT Implementation & Compliance includes 12 major topics organized in five modules addressing advanced topics of VAT position and VAT treatment in adherence to the procedures and provisions of the UAE VAT Law.

CERTIFICATE IN ADVANCED UAE VAT IMPLEMENTATION & COMPLIANCE

MODULE 1

- 1 Overview of Status of VAT Implementation in UAE
- 2 VAT Position and VAT Planning
- 3 Transaction Mapping and Classification of Transactions

MODULE 2

- 4 Managing issues in VAT Registration
- 5 Managing issues in VAT Invoicing
- 6 Managing VAT Groups

MODULE 3

- 7 Managing issues in Output VAT Treatment
- 8 Managing issues in VAT Return Filing

MODULE 4

- 9 Managing Input Tax Recovery and Apportionment
- 10 Managing VAT Refunds

MODULE 5

- 11 Tax Analytics: Artificial Intelligence, Robotics Processing and Big Data
- 12 Future Trends in Taxation in the GCC

Learning Outcomes

Upon completion of the Certificate in Advanced UAE VAT Implementation & Compliance (40-hr), participants will be able to:

- Discuss the status of VAT Implementation in the UAE and major updates
- Explain recommended processes for VAT management in complex business scenarios and transactions
- Recognize legitimate standard VAT planning measures to minimize or mitigate tax risks.
- Explain the use of tax-enabled technologies for effective tax compliance.
- Discuss the future trends in Taxation in the GCC.

Competencies Targeted

This program learning outcomes map and target the following functional competencies.

VAT Regulation

VAT Liability in Complex Business Scenarios
VAT invoice Rules
VAT Reporting Rules
VAT Input Tax Recovery
VAT Apportionment
VAT Refund Management

VAT Compliance

Tax Compliance Measures
Risk Assessment
Standard Tax Planning
Tax Impact Analysis
Risk Assessment
Tax Internal Control



VAT Administration

Determination of VAT position
VAT Treatment of Complex transactions
VAT Apportionment
VAT Adjustments
VAT Record-Keeping
Liquidity Management
Tax-enabled technology
Trends in Taxation

Behavioral

Decision-making
Process thinking
Planning
Problem solving
Process Improvement
Critical Thinking
Systems Analysis

Course Assessments

Formative assessments to scaffold the knowledge and skills of the participants through case studies and scenarios, short-answer questions, discussions, numeracy and calculation questions. A portfolio of these activities will count for **70%** of the overall score. A final exam worth **30%** will be administered at the end of the course.

Program Credentials

CERT will award a CERTIFICATE OF COMPLETION to delegates who achieve a score of minimum 65% and meet the attendance requirements as per HCT-CERT policies. CERT will award a CERTIFICATE OF ATTENDANCE to those who only meet the attendance requirements.

Course Duration & Schedule

The course is delivered in classroom mode for 40 hours, including 1 hour for the final assessment. Learners need to plan to allocate at least 10 hours of independent study per week throughout the program, including time for assignments. The schedule will be coordinated with the organization to provide opportunity for independent study reading and assignments between sessions.

Course Registration

Register at vatcert@hct.ac.ae or calling

Tel: +971 2 4048 521 +971 56 222 5903 in UAE.

You may also visit our website <http://vat.cert.ae> for online registration.

CERTIFICATE IN ADVANCED UAE VAT IMPLEMENTATION & COMPLIANCE

MODULE 1

1

Overview of Status of VAT Implementation in UAE

- 1.1 Introductory Status Report on VAT Implementation
- 1.2 Status of VAT implementation in the entity- Discussion per department
- 1.3 Major updates in FTA regulations and system and regulations in the last six months

2

VAT Position and VAT Planning

- 2.1 What is VAT position and how to calculate it?
- 2.2 Comparison between Actual and Target VAT position and implications for the VAT function
- 2.3 Action Plans to improve VAT position
- 2.4 Definition and Purpose of VAT Planning
- 2.5 VAT Planning and Compliance
- 2.6 VAT Planning and Cash Flow Management
- 2.7 VAT Planning and Cross-border operations

3

Transaction Mapping and Classification of Transactions

- 3.1 Common issues in classification of transactions and VAT codes
- 3.2 Process for transaction mapping and its importance for compliance
- 3.3 Process to identify transaction flows in the organization and its importance for VAT position
- 3.4 Process for effective classification of transactions
- 3.5 Process to set up appropriate number and type of VAT codes (separate tax codes for intra-group transactions, for blocked input VAT and for imports for goods/services)
- 3.6 The importance of verifying correspondence of VAT codes with transaction flows



MODULE 2

4

Managing issues in VAT Registration

- 4.1 Common issues in VAT Registration
- 4.2 Process to review correct VAT registration and check TRN validity
- 4.3 Process to identify errors in registration
- 4.4 Process to make amendments in registration and how to deal with blocks to online modifications

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Managing issues in VAT Invoicing

- 5.1 Common issues in VAT invoicing and billing
- 5.2 Process to identify non-compliance of tax invoice rules
- 5.3 Process to identify Tax Point date, advances and special rules when invoicing
- 5.4 Process to check TRN validity of suppliers
- 5.5 Process to check quality of data provided by suppliers
- 5.6 Process for invoicing using currency and exchange rates in foreign trade operations

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Managing VAT Groups

- 6.1 Common issues in VAT Group structuring and transactions
- 6.2 Process to manage classification of supplies in mixed or composite supplies with taxable and exempt elements
- 6.3 Process to set up separate tax codes for intra-VAT group transactions for return filing purposes
- 6.4 Process to set parameters for VAT grouping to maximize input VAT recovery

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MODULE 3

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Managing issues in Output VAT Treatment

- 7.1 Common issues in Output VAT Treatment
- 7.2 Process to identify VATable supplies in Single-composite supply, multiple supplies in a single transaction. Self-supply of goods and services
- 7.3 Process for valuation of supply when consideration is not entirely in money
- 7.4 Process to verify calculation of VAT in cases of discounted value or discount for prompt payment
- 7.5 Process to identify allowable business deductions
- 7.6 Process to make provisions for output VAT Adjustments
- 7.7 Process to verify application of different pro-rata rate for exempt supplies
- 7.8 Process to identify activities that amount to deemed supply and exceptions.



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Managing issues in VAT Return Filing

- 8.1 Common issues in VAT Returns Filing and Reporting requirement
- 8.2 Process to verify that goods and services flows are processed correctly in the return form (VAT 201).
- 8.3 Process to deal with errors in VAT return filing
- 8.4 Process to perform input VAT adjustments in VAT return
- 8.5 Process to determine when to fill VAT Voluntary Disclosure-Form 211
- 8.6 Process to achieve consistency between VAT return Box 6 and Customs administration data
- 8.7 Common issues in VAT reconciliation
- 8.8 Processes to identify and deal with potential VAT errors that result in penalties and surcharges

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MODULE 4

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Managing Input Tax Recovery and Apportionment

- 9.1 Common issues of irreclaimable input VAT
- 9.2 Cases where input tax is blocked by VAT Decree Law.
- 9.3 Process to block input VAT on exempt supplies or expenses non authorized by FTA law
- 9.4 Process to recognize expenses linked directly to VATable supplies
- 9.5 Process to calculate Input Tax apportionment and partial exemptions in mixed supplies.
- 9.6 Process to identify supplies for personal (non-business use), staff accommodation, marketing, health insurance
- 9.7 Process to verify the treatment of Imports
- 9.8 Process to verify recovery of input VAT on capital assets
- Process to validate calculation of Input VAT Recovery

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Managing VAT Refunds

- 10.1 Common issues in VAT refund management
- 10.2 VAT credits: Definition and importance for the organization
- 10.3 Process of identifying and managing VAT credits
- 10.4 Refund strategy: Definition and importance for the organization



MODULE 5

11

Tax Analytics: Artificial Intelligence, Robotics Processing and Big Data

- 11.1 Tax policy and administration in an era of big data
- 11.2 Recent trends- Data lake/ cloud Solutions/ Robotics Processing, Machine Learning and Artificial Intelligence
- 11.3 Trends in application of new technologies on taxation
- 11.4 Automating VAT compliance life cycle
- 11.5 ERP Systems and VAT Engines

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Future Trends in Taxation in the GCC

- 12.1 Future of VAT and other taxes in GCC
- 12.2 Impact of future taxation landscape at the organization and country level

VAT ACADEMY

Our portfolio of Taxation programs includes industry-specific and function-specific courses aligned to a Taxation Competencies Framework



FUNCTION-SPECIFIC PROGRAMS

Bespoke training mapping key taxation competencies by functions:

Accounting/Finance

Auditing/Compliance

Procurement

IT

Courts/Legal

**Specialized
taxation programs
for your
organization**

INDUSTRY-SPECIFIC PROGRAMS

Bespoke Training addressing specific challenges of VAT implementation by sector:

Education

Financial Services

Retailing

Insurance

Centre of Excellence for Applied Research & Training CERT

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