

## IVA Calculation

### **General objectives:**

This course aims to give professionals the knowledge and skills in necessary knowledge and practices for preparation, calculation and elaboration of VAT and its accounting.

### **Specific objectives:**

At the end of the course, professionals are able to:

- Prepare the VAT declaration;
- Completely fill the Iva declaration;
- Do its accounting;
- Know the different specificities.

### **Target Audience:**

All professionals employees of the Accounting and Financial Services who wish to update their knowledge to elaborate the periodic Iva declaration or the VAT accounting on purchases and on sales.

### **Hours:**

12 hours.

### **Program Contents:**

**Module I – The document separation for the treatment of tax**

**Module II - The legal requirements of the documents defined by VAT code**

**Module III - The state budget**

**Module IV - Changes**

**Module V - Intra-Community goods and export transmissions**

**Module VI - The rules of location of services (including amendments to article 6 of CIVA, general rules and exceptions)**

**Module VII - The reversal of the taxpayer in construction services and scrap transmission**

**Module VIII - Taxation performed abroad in the supply of goods and services**

**Module IX - Imports**

**Module X - Intra-Community Acquisitions**

**Module XI – VAT Regularisation**

**Module XII - Declarative Obligations**

**Module XIII - VAT Refund**

**Module XIV - Procedures to make**

**Module XV - VAT supported in operations abroad**

**Module XVI - The tax representative**

**Module XVII - Periodic statements and summary of VAT**

**Module XVIII - Session of questions and answers**