

VAT regime for intra-Community transfers RITI

General Objectives:

This course aims to equip participants with knowledge of the concepts, provisions and rules of localization of services within the EU as well as the rules applicable to the RITI.

Specific Objectives:

At the end of the training course trainees should:

- Know how to deal with the obligations arising from intra-Community transactions, as well as how to apply the procedures and know the control practices.

Recipients:

This course is aimed at all accounting department employees involved in VAT accounting who wish to improve their knowledge in these areas.

Duration:

12 Hours

Content Program:

Module I - Introduction and framework

- VAT in Portugal and relevant news related to Intra-Community VAT;
- VAT on Transitions of Goods - Provisional Regime - (RITI):
 - Concepts of intra-Community acquisition of goods and intra-Community transfer of goods;
 - General regime and derogations;
 - Particular regimes;
 - RITI framework;
 - Characterization of RITI.
- Tax Obligations Associated with Intra-Community Transactions.

Module II - Taxation under the RITI

- Objective and subjective incidence;
- Intra-Community Acquisition and Assimilated Operations;
- Location of Intra-Community Acquisitions of Goods;
- Triangular operations;
- Location of Goods Subject to Installation or Assembly;
- Exemptions;
- Obligations of Taxable Persons.

Module III - Rules for the Location of Services Rendered (Includes changes to Article 6 of the CIVA, general rules and exceptions);

Module IV - The reimbursement system;

Module V - Question and answer session.