



## ***GCC VAT Compliance Diploma***

The GCC VAT Compliance Diploma is a globally recognised tax qualification accredited by the Association of Taxation Technicians (ATT).

Businesses with revenue of over USD 100,000 must be registered and ready for VAT implementation and completion by 1 January 2018. To help organisations build and demonstrate tax capability and to ensure that their employees have a detailed understanding of GCC VAT legislation and its application, PwC's Academy is pleased to offer the GCC VAT Compliance Diploma. This is offered in exclusive partnership with Tolley, the leading provider worldwide of practical tax training.



### ***About our programme***

Participants will gain an in-depth practical knowledge of the GCC VAT legislation and get a clear understanding of the principles of VAT and application of the framework. Taught in a modular format this programme is split into four manageable sections of learning and testing, followed by a final diploma exam. Participants can choose a study programme to suit their own pace of learning.

In our programme, participants will gain:

- Comprehensive classroom training from tax specialists and industry experts
- Study materials and practice questions to prepare for assessments
- Access to online learning resources and mock assessments
- The option to choose the timing of the online examination
- Access to VAT experts from PwC



### ***Certification***

On successful completion of the final diploma exam participants will be awarded the VAT Compliance Diploma from the Association of Taxation Technicians\*.









### ***Who is it for?***

The GCC VAT Compliance Diploma is ideal for tax managers, finance managers, for tax professionals responsible for administration of VAT and for those in a VAT regulatory role in the private or public sector. It is suitable for anyone who wants a detailed understanding of the GCC VAT legislation and its application in their organisation.

\*In order to earn the GCC VAT Compliance Diploma (non UK), participants must register as a student with the Association of Taxation Technicians (ATT) at <https://www.att.org.uk/registration-0> or call +44 20 7340 0551

## Our programme structure

We offer three study options to suit the diverse time commitments and learning styles of professionals:

|  | Comprehensive classroom programme | Blended learning programme ** | Home study programme |
|--|-----------------------------------|-------------------------------|----------------------|
|  <i>Contact hours</i>              | <b>96</b>                         | <b>48</b>                     | <b>✗</b>             |
|  <i>Online assessments</i>        | ✓                                 | ✓                             | ✓                    |
|  <i>Assignments*</i>              | ✓                                 | ✓                             | ✗                    |
|  <i>Guided home study*</i>        | ✓                                 | ✓                             | ✓                    |
|  <i>Tolley study material</i>     | ✓                                 | ✓                             | ✓                    |
|  <i>Online learning resources</i> | ✓                                 | ✓                             | ✓                    |

\*Number of hours vary for each study option

\*\*Participants can choose from three options for the blended learning programme: Evenings, Weekends or Intensive

### Our trainers

Our programme is delivered by tax professionals with global VAT experience in many jurisdictions and with extensive training and corporate experience in the Middle East. Focused on exam success and training with impact, our trainers ensure the classes are interactive and engaging, by using live examples, case studies and group discussions.

### About PwC's Academy

PwC's Academy is the learning and education business of PwC. We are committed to supporting the sustainable growth of talent across the region. We operate across the Middle East and are part of a growing network of PwC Academies present in over 40 countries worldwide.

We have a proven track record in finance and business training, and 100%\* pass rates in our tax professional qualifications. We are well prepared and ready to support our client's business and people in preparation for January 2018, and beyond.

\*As on date of publication

### About Tolley

Tolley is the tax and accountancy business of LexisNexis. They are UK's only provider of practical tax and accountancy guidance, in-depth reference material, ground-breaking training and learning resources and unique market insight. Established in 1916, Tolley has a long established history of working in partnership with the accountancy profession to facilitate an adherence to best practice and deliver financial efficiencies.

## Programme outline

### Module A

- General principles
- Registration
- Definition of supplies
- Liability of supply
- Zero rating
- Exemption
- Deemed and self supplies
- Value of the supply

### Module B

- Time of supply
- Input tax - when to recover
- Partial exemption
- VAT records and returns
- Accounting for VAT
- Bad debt relief

### Module C

- International aspects - goods
- International aspects – services
- Penalties for errors and omissions
- Refunds, repayments and other charges
- The authority powers, appeals and assessments

### Module D

- Transfers of ownership of a business
- VAT groups
- Special schemes for VAT
- Land and buildings
- Capital goods - special schemes
- Excise tax
- Role of a tax agent