



# KSA VAT Compliance Diploma

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

Since 1 January 2018, VAT has been implemented in the United Arab Emirates and Kingdom of Saudi Arabia followed by Kingdom of Bahrain in 2019. To help organisations build and demonstrate tax capability and to ensure that their employees have a detailed understanding of the KSA VAT legislation and its application, PwC's Academy is pleased to offer the KSA VAT Compliance Diploma. This is offered in exclusive partnership with Tolley, the leading provider worldwide of practical tax training.

## What will you learn?

Participants will gain an in-depth practical knowledge of the KSA VAT legislation and get a clear understanding of the principles of VAT and application of the GCC framework as it applies in the KSA. 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 delivered by tax professionals with global VAT experience and with extensive training and corporate experience
- Study materials by Tolley
- Access to online mock assessments
- The option to choose the timing of the online examination

## What will you get?

On successful completion of the final diploma exam participants will be awarded the VAT Compliance Diploma from the Association of Taxation Technicians\*. The certificate will be specific to the country for which the participants have been examined. Please note that the designatory letters "ATT" cannot be put after your name after completing the VAT Compliance Diploma.

## Who is it for?

The KSA VAT Compliance Diploma is ideal for tax managers, finance managers, 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 KSA VAT legislation and its application.

\*In order to earn the KSA VAT Compliance Diploma (non UK), participants must register as a student with the Association of Taxation Technicians (ATT) at <https://vcd.att.org.uk>

## Our programme structure

	Blended learning programme	Home study programme**
Contact hours	48	6
Online mock exams	✓	✓
Tolley study material	✓	✓
Practice question bank	✓	✓

\*\* Participants get access to a study guide, 'Ask the Tutor' sessions and one complementary full day classroom session

## Our trainers

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

## 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.

## About ATT

The Association of Taxation Technicians (ATT) is the leading professional body for providing UK tax compliance services. Their primary charitable objective is to promote education and the study of tax administration and practice. One of their key aims is to provide an appropriate qualification for individuals who undertake tax compliance work. ATT has over 8,300 Members and Fellows, and over 5,000 students. Members use the practising title 'Taxation Technician' or 'Taxation Technician (Fellow)' respectively.

## About PwC's Academy

PwC's Academy is the education and training business of PwC. Our training programmes build on the experience of having solved important problems in the Middle East for over forty years.

Our world class trainers bring the collective knowledge of dedicated Academy staff and commercial expertise from the PwC global network to deliver training solutions with an immediate impact. We blend technical knowledge with behavioural competencies to build on what people know, how they think and what they can do.

This is what it means to be **'Trained by PwC'**.

## Programme outline

The programme consists of four modules which include:

### Module A

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

### Module B

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

### Module C

- The authority powers, appeals and assessment
- Penalties for administrative issues
- Refunds
- International aspects – goods
- International aspects - services
- Reverse charge mechanism

### Module D

- Real estate
- Capital assets scheme
- Transfers of an economic activity
- VAT groups
- Profit margin scheme
- Excise tax
- Role of the tax agent

# #TrainedbyPwC

## Contact us

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