

# BHURTUN SCHOOL OF TAXATION

## Face to Face TRAINING

### Mastering the Value Added Tax Principles (Four half-days)

SCHEDULED ON  
19 February 2024  
23 February 2024  
26 February 2024  
28 February 2024

09h00-12H00

**MQA**  
**Approved**

#### AREAS TO BE COVERED

##### DAY 1

1. Introduction
2. What is tax and why do we have taxes?
3. Types of taxes
4. Characteristics of VAT
5. Charge to VAT
  - a. Supply
  - b. Goods and services

##### DAY 2

6. Charge to VAT (cnd)
  - a. In furtherance of business
  - b. Time and place of supply
  - c. Value of supplies
7. The VAT base, zero-rated supplies and exempt supplies
8. Reverse charge
9. Special time of supply

##### DAY 3

10. Input and output tax
  - a. Input tax in case of mixed supplies
  - b. Incidental supplies
  - c. Non-allowable input tax
  - d. Repayment of input tax
  - e. Claim for input tax suffered prior to registration
11. Provisions relating to buildings.
  - a. Claw-back mechanism
  - b. Sale of immovable properties

##### DAY 4

12. Administration and compliance
  - a. Registration
  - b. Returns
  - c. Invoices
  - d. Records
  - e. Assessments
13. Special provisions
  - a. Anti-avoidance provisions
  - b. VAT splitting
  - c. Powers of Director-General

## TRAINER-Me Ahmed R Bhurtun

Me Ahmed Bhurtun has over the years gathered invaluable knowledge as Legal Counsel to the Mauritius Revenue Authority (MRA) and as Vice-Chairperson of the Assessment Review Committee. He has dealt with numerous cases involving the Director General of the MRA and is well conversant with matters pertaining to Income tax (including international aspects), Value Added Tax, Customs Duties and Gaming Taxes, among others.

## DETAILS ABOUT THE TRAINING

The training will include reference to applicable enactments and regulations. All relevant Statements of Practice (SOPs), Rulings and other documents issued by the Director General will be explained.

Trainees will be referred to relevant decisions of the Supreme Court, Privy Council and the Assessment Review Committee.

The training will include case studies and computations.

## REGISTRATION

10 seats available.

A fee of Rs20,000 is applicable. **Given that the course is MQA approved, employers are eligible to appropriate refund by the HRDC, subject to all conditions being satisfied.**

One tea break will be provided.

Venue: Office A, 13 Rue Union, Port Louis

**OTHER TRAININGS SCHEDULED: Please visit our website at [bhurtunchambers.com/trainings](http://bhurtunchambers.com/trainings)**