

Bhurtun School of Taxation¹
is pleased to launch its training on
Value Added Tax-For Beginners
Online Training

12 July 2024

19 July 2024

26 July 2024

(09h00-12h00)

MQA
approved
course

The object of the course is to equip trainees with conceptual and analytical knowledge of Value Added Tax (VAT). It is appropriate for entrepreneurs, tax advisers, accountants and other professionals dealing with VAT on a regular basis.

The course will take the trainees through the basic aspects of VAT. It will focus mainly on the Mauritian legislation, Mauritian case law as well as case law from foreign jurisdictions.

The course will also lay emphasis on the development of research skills so that trainees may keep themselves updated about new legislations, Rulings and decisions.

¹ MQA approved Training Institution, operated by Bhurtun School of Taxation Ltd.

Training Outline

Introduction

What is tax and why do we have taxes?

Types of taxes

Historical evolution of indirect taxes

Charge to VAT

- i. Supply
- ii. Goods and services
- iii. In furtherance of business
- iv. Time and place of supply
- v. Value of supplies

Input and output tax

The VAT base, zero-rated supplies and exempt supplies

Administration and compliance

- i. Registration
- ii. Returns
- iii. Invoices

Special provisions

Anti-avoidance provisions

Resource Person-Me Ahmed Richard Bhurtun



Almost a decade of exposure into the field of taxation in the public sector led to the establishment of Bhurtun Chambers.

My journey in the field of taxation began at the Mauritius Revenue Authority as Legal Counsel. In addition to tendering advice on all aspects of Revenue Laws, my appearance before the Assessment Review Committee was almost a daily task. My interest in the field of taxation led me to obtain an LLM in Corporate, Commercial and

Taxation Law from the University of New South Wales, Australia.

To further enhance my experience in tax matters, I then acted as an adjudicator by joining the Assessment Review Committee as Vice-Chairperson. It was five fruitful years dealing with more complex tax issues, including matters pertaining to international taxation. I have also gathered invaluable expertise in the field of real estate valuation whilst dealing with cases following assessments made by the Registrar General.

In this fast evolving world, cross-border transactions are gaining momentum and the digital economy is adding a layer of complexity. We advise on the best choice of corporate structures that meet the needs of each client with a view to enhance business and to minimize tax liability.

I am also a regular lecturer of International Aspects of Taxation, Tax Planning and the Taxation of Trusts and Foundations.

Introduction to the course

The Value Added Tax is an indirect tax which operates according to some well-defined principles which can very often tend to be complex.

This course targets beginners as well as mid-senior professionals. It focusses in detail on the application of the system and sheds light on the manner in which Value Added Tax is ultimately borne by the final consumer.

The training addresses technical issues such as credit for input tax, zero rated and exempt supplies and other particular provisions set out in the VAT Act. It, of course, covers major decisions taken by the Courts and the Assessment Review Committee.

Course Objectives

After completion of the training, participants should be able to:

1. Identify the basic elements of VAT.
2. Understand important concepts, such as, supply, services, goods and in the course or furtherance of business.
3. Determine in what instances VAT should be charged and whether credit for input tax is allowable.
4. Recall the major goods and services which are exempt or zero-rated.
5. Locate VAT Rulings, VAT legislations and decided cases.
6. Understand the administrative aspects of VAT.
7. Develop enhanced skills for statutory interpretation.
8. Identify tax issues and apply their new knowledge and skills to perform reasoned analysis of such issues.

Learning Goals

1. Trainees should be able to analyse tax issues, apply proper VAT laws and propose proper solutions.
2. Trainees should be able to participate in an enhanced tax planning for their clients.
3. Trainees should be able to deal with queries from the Mauritius Revenue Authority.
4. Trainees should be able to properly file the VAT returns of their clients.

Upon Completion

Trainees who have been in attendance for a minimum duration of 80 percent of the course will be awarded a certificate of attendance.

All course materials will be made available to trainees.

A feedback form will be circulated in order to evaluate the course and the trainer in view to enhance courses delivered by Bhurtun Tax Training Institution.

Registration details

The fee for the 3 half-day course is Rs21,000. Given that the training is MQA approved, **employers** are eligible to appropriate refunds.