

Course description

CHV263

Value Added Tax (VAT) - Basics of VAT law and ABB's practice

Course goal

The participants will get a detailed understanding of the Swiss and EU VAT and the ABB Switzerland's VAT organization.

Learning objectives

Upon completion of the course, participants will be able to

- understand VAT basics and set up awareness of VAT problems
- recognize VAT problems and know who to contact.

Participant

All controllers and finance employees in ABB CH who have to do with VAT.

Prerequisites

None.

Topics

- **Swiss VAT**
 - Tax liability
 - Goods delivery and services (taxable and tax free)
 - Import, export
 - Supplies exempt from tax without credit and option
 - Liability for acquisition tax
 - Own use

- **EU-VAT**

- VAT registration within EU-countries
- Goods delivery: Chain transactions
- Service and reverse charge
- Contract work
- Work processing on goods

- **VAT at ABB**

- VAT processing within ABB Switzerland VAT Group
- SAP – Debtors, Creditors
- EU-physical goods movements; compliant VAT dealing from Purchase to Sale
- Mandatory for VAT-returns, Intrastat, ZM-declaration

Methods

Presentations, practice exercises

Duration

1 day

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