



Strong & Herd LLP
Import/Export Services

VAT and International Trade

A One Day Course

Registration/Coffee: 09.00 Start: 09.15 Lunch: 13.00 Close: 17.00



Topics covered:

- Transactions in goods between the UK and other EU countries
 - Sales of goods to EU business customers
 - Distance sales
 - Acquisitions of goods from EU suppliers
 - Transfer of own goods
 - Supply of installed goods
 - Triangular transactions
 - Intrastat
- Exports and imports
 - Direct and indirect exports
 - Import VAT: payment and recovery
- Transactions in services between the UK and other countries: reverse charge and general rule
- Services: exceptions to the general rule
 - Land-related services
 - Admission to events
 - Intangible services
 - Electronically-supplied services, broadcasting and telecommunications
 - Freight and passenger transport
 - Intermediary services
 - Catering

- **EC sales lists**

- **Reclaim of foreign VAT**
 - **EU scheme**
 - **“13th Directive” (non-EU businesses)**

- **RECORD KEEPING: Summary of what information/ records you should keep and for how long**

- **KEEPING UP TO DATE: HM Revenue & Customs**

- **A GLOSSARY OF USEFUL TERMS**

- **The course has been fully up-dated to include all relevant changes. Seminar will include exercises and bullet point quizzes. Each delegate will receive a full, bound set of course notes, including a detailed glossary of terms.**