IMPLEMENTING THE VAT
STANDARDS AND GUIDELINES

This module provides a brief description of the main steps for the implementation of the OECD standards and guidance to ensure the efficient collection of VAT on digital sales. It also highlights the importance of administrative co-operation, including the exchange of information, for VAT collection. It outlines tax authorities’ main needs for the sharing of information and the legal instruments providing the necessary legal basis for doing so.

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SECURING VAT REVENUE
ON CROSS-BORDER TRADE

This module provides an overview of the key features of VAT and how important it is as a source of revenue for governments worldwide. It shows how the digitization of the economy and digital cross-border trade growth impact on VAT collection and reviews the challenges that administrations are facing. It provides an outline of how the OECD can help jurisdictions to address these challenges.

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OECD VAT STANDARDS
AND GUIDELINES

This module describes the OECD VAT standards, guidelines and recommendations on the application of VAT to internationally traded services and intangibles in general and on the collection of VAT on supplies of goods, services and digital products from online sales in particular. It outlines the possible roles of digital platforms in VAT collection on online sales.

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