

VAT Forum presents

# 20th International School on Indirect Taxation

**30 September - 4 October 2019**  
**Grimbergen (Brussels area)**

Hotel Abbey\*\*\*\*, Direct bus and only 15 minutes  
from Brussels airport to Hotel Abbey, Grimbergen

[www.vatforum.com/brussels](http://www.vatforum.com/brussels)

## **Workshops and seminars**

- in-depth VAT analyses
- VAT seminars
- discussion sessions
- focused workshop sessions

## About the conference

For the 20th year in a row, we will focus on knowledge transfer! Following requests from participants.

### Who should attend the International School on Indirect Taxation?

The School is designed for people who already have experience in international VAT and have sufficient knowledge of their national VAT system.

### What is the aim of the International School on Indirect Taxation?

The aim of the International School on Indirect Taxation is to provide a forum for people who are responsible for international VAT within a company or group of companies.

At the International School Summit, participants can meet and talk to VAT experts from different European countries and other people responsible for VAT in major companies. The International School Summit is a premier networking event. All participants will receive extensive documentation and an information binder.

### Participation options

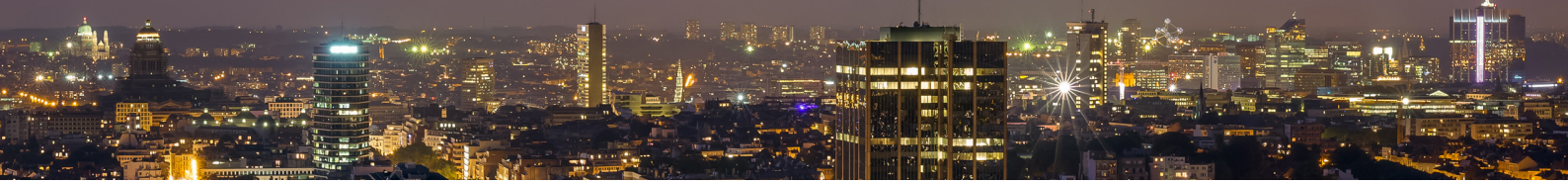
It is possible to attend the International School Summit from Monday to Friday, from Monday to Wednesday, or from Wednesday to Friday. Single day or half-day registrations are also possible.

## Who are the workshop and seminar leaders?

The following VAT experts will lead workshops and seminars at the international school:

- **Austria:** Thomas Pühringer (Pühringer Tax Consulting GmbH)
- **Belgium:** Patrick Wille (VAT Forum), Frank Borger (THE VAT HOUSE), Katia Delfin Diaz (OmniVAT)
- **Bulgaria:** Tania Pavlova (Taxacta)
- **Czech Republic:** Jan Kaucky (Jan Kaucký VAT s.r.o)
- **Cyprus:** Alexis Tsielepis (Chelco VAT))
- **France:** Wouter Baes (RFN)
- **Hungary:** Ranetta Petrovác (Petitum Kft)
- **Italy:** Alessandro Portale (Studio Portale)
- **Luxembourg:** Thierry Derochette (Taxconnected)
- **Norway:** Morten Stegard
- **Malta:** Matthew Zampa (Zampa Debattista)
- **Romania:** Cristian Radulescu (Taxhouse SRL)
- **Slovakia:** Milan Vargan (TAX systems)
- **Spain:** Pablo Luján (IVA Consulta), Fernando Matesanz (Spanish VAT Services Asesores SL); Meritxell Yus (Cuatrecasas)
- **Sweden:** Pär Sundberg (Skeppsbron Skat)
- **The Netherlands:** Marja van den Oetelaar (The VAT Consultancy Firm B.V)
- **UK:** David Stokes (Accordance)





# Seminars (full day)

## **VAT Shower: the EU VAT Directive reasoning in one day (4 X 90')**

by Alexis Tsielepis (Chelco VAT)

A VAT advisor should base his or her knowledge on solid foundations. Some people are just starting in VAT whilst others have been involved with VAT for years and have learned about VAT by doing it. However, these people may never have actually learned the basic reasoning to be followed, which is fully contained in the EU VAT Directive. Understanding this basic reasoning, allows one to appreciate the functioning of the VAT system in all EU countries, rapidly expanding your level of VAT knowledge and building on a more solid foundation.

Bringing it all together, this course is suited for beginners as well as those with VAT experience who wish to delve deeper in the workings of the EU VAT system, so that they can quickly gain more experience in the field of VAT at EU level.

## **European Court of Justice (ECJ) VAT cases shower (3 x 90')**

by Frank Borger (THE VAT HOUSE) and Patrick Wille (VAT Forum)

During one entire day, a selection of 10 to 12 ECJ court cases will be analysed and their practical impact will be discussed. The selected cases will be linked to transactions frequently dealt with by businesses, so that attendees can easily make the link with practical cases they encounter in their daily business.

The outcome of ECJ court cases is often disregarded, not used, or used inappropriately. The aim is to teach participants how to interpret the conclusion of a decision of the European Court correctly in relation to the legislative provisions. As the VAT shower, this course is suited for beginners as well as those with VAT experience who wish to delve deeper in the workings of the EU VAT system.

## **VAT considerations in Distributed Ledger Technology (half day)**

By Matthew Zampa, (Zampa Debattista)

How does the existing VAT legislation regulate businesses operating in the blockchain space? What are the current pitfalls? The session will introduce the audience to different operations that blockchain businesses might be involved in, with a view to identifying the applicable VAT treatment.

We will mainly analyse the VAT treatment of the following in the light of the existing guidance available at EU level and the guidelines published by the Commissioner for Revenue:

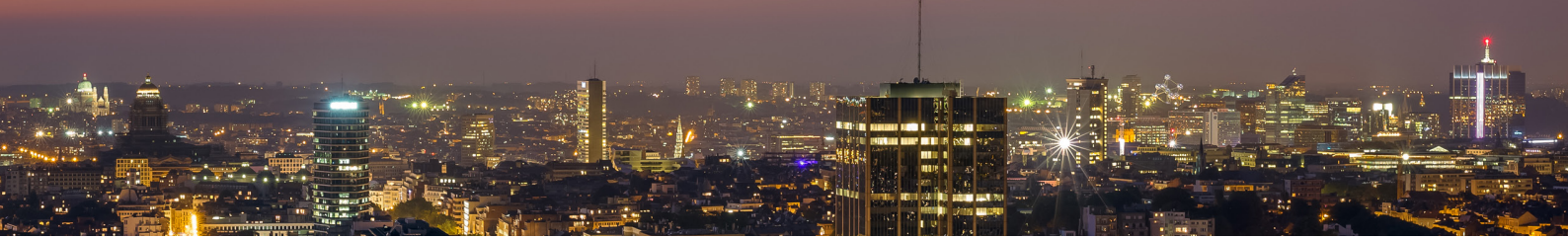
- Different types of DLT assets;
- The raising of capital through initial coin offerings and security token offerings;
- Different types of exchanges and their VAT treatment;
- Other service providers such as miners; digital wallet providers and portfolio managers;

## **New VAT rules for taxation of trade between Member states 2020 (half day)**

By Jan Kaucky (Jan Kaucký VAT s.r.o)

In preparation for the definitive VAT system for intra-Community trade, four quick fixes will be introduced in 1 January 2020 to simplify the application of VAT to trade within the member states:

- Call-off stock simplification
- Chain transactions
- VAT identification number and ESL as a material requirement
- Harmonization of proof of transport for intra-Community supplies



## Workshops (half day)

During the workshops, topics will be discussed in small groups using examples and real-life case studies in order to maintain a high level of quality. The aim is to have a mixture of as many different nationalities as possible in each workshop. All workshops are in principle led by two VAT experts from different countries with several years of experience in the field of VAT. The outcome of each workshop depends on the interest of the participants. Participants are very much invited to raise questions about practical issues. The number of participants per workshop is strictly limited to 16 persons.

### **Electronic invoicing in Italy as from 01.01.2019**

by Alessandro Portale (Studio Portale)

As from the 01st January 2019 Italy will introduce the obligatory electronic invoicing to all the supplies of goods and services performed by operators resident, established or identified in Italy. The electronic invoices will have to be sent to the customer through a platform managed by the Italian Tax Administration. The aim of this system is, for the tax administration, to have a continuous control on the transactions performed. But, what is the concept of “electronic invoice” according to these new rules? How can the operators be prepared to this new system?

The data of invoices for the “cross border” transactions instead, will have to be summarized and sent to the Italian administration in a new declaration to be electronically submitted on a monthly basis. Which are the invoices to be included in this new communication? Which invoices can be, instead, excluded? Which will be the impact of the new electronic invoicing system and this new monthly communication for the non-Italian operators identified for VAT purposes in Italy? These topics will be analysed during the workshop trying to give an answer to many points that are still open.

### **Drop shipments**

by Marja van den Oetelaar (The VAT Consultancy Firm B.V) and Milan Vargan (Tax systems)

The term drop shipments is often used for ‘supplies without transport by the supplier’.

This means that, when it comes to applying the exemption, the supplier often has major difficulties in obtaining proof that, firstly, its direct customer picked the goods and, secondly, where the goods have been shipped to. Moreover, drop shipments are often part of a chain.

In order to determine the VAT treatment applicable to supplies of goods, it is vital to know whether or not the goods have been transported, and to be aware of which person is responsible for transportation. Incoterms are often used for this purpose, but in what circumstances is it possible to link a single VAT treatment to one Incoterm? What are the issues one should pay attention to when using Incoterms to decide on the VAT treatment?

### **Supply with installation**

By Ranetta Petrovacz (Petitum Kft) and David Stokes (Accordance)

The distinction between supply with installation / assembly and a normal supply of goods is not always clear.

Depending on the value of the parts used in a repair, there will be a supply of goods with assembly or a supply of a service. The distinction is important for the place of supply of the transaction, certainly in the case of cross-border transactions.

When do we have to deal with a transfer of goods when parts are taken to another Member State?

These and many other questions are discussed in the workshop.

# Workshops (half day)

## **Proof of B2B supply of services based on EU legislation and ECJ jurisprudence**

By Meritxell Yus (Cuatrecasas)

Article 44 of the EU VAT Directive states that the place of supply is where the customer is established. However some derogations still exist, whereby the place of supply is deemed to be where the immovable property is located, where the service is physically performed, etc. What EU legislation, regulations and ECJ cases can be invoked to prove where the supply is deemed to take place? How should you use the available means to prove the place of supply of B2B services?

During the workshop you will be guided through the different forms of proof and how to approach the issue in itself.

## **Holding companies & VAT**

by Alexis Tsielepis (Chelco VAT) and Thierry Derochette (Taxconnected)

There is no specific legislation in respect of holding companies in the EU VAT Directive. Next to applying the general provision in the EU VAT Directive, the ECJ case law also needs to be looked into in order to understand how VAT affects holding companies. Yet trying to make sense of it all is not an easy task given that the ECJ case law is spread across 30 years and has been evolving a lot. This workshop will analyse and explain the main principles relevant to this area, including when a holding company is considered to be a taxable person, the treatment of dividend income, economic versus non-economic activities, to what extent the right of deduction applies when a holding company issues, buys or sells shares and much more.

## **Invoices showing undue VAT: what are the risks?**

by Tania Pavlova (Taxacta) and Meritxell Yus (Cuatrecasas)

There are different situations in which invoices can show VAT that is not due, for example:

- If the wrong VAT rate is used (a rate that is too high)
- If VAT is charged where the reverse charge is applicable
- If VAT is charged where the supply is exempt from VAT
- If VAT is charged where the supply is not taxable

In recent years, the European Court of Justice has made some important judgements concerning the neutrality of VAT, such as the Malburg Case, C 204/13, in 2014 and the GST-Sarviz Case, C-111/14, in 2015.

During this workshop, we will discuss the action to be taken, which will depend on the situation and on the obligations applicable in the various Member States, when undue VAT is discovered on the invoice.

## **Fixed establishments / permanent establishments**

By Alexis Tsielepis (Chelco VAT) and Cristian Radulescu (Taxhouse SRL)

There is a general misapprehension of the fixed establishment concept, especially by tax authorities: there is no legal foundation for tax authorities to acknowledge the existence of a fixed establishment because of the existence of a permanent establishment. They are not the same concepts. The temptation is often to derive the definition of the fixed establishment from that of the permanent establishment, or even to treat them as synonyms, overlooking the very different environment in which they operate for their very different purpose.

Ultimately they are different concepts with different underlying purposes: the permanent establishment being a world-wide direct tax concept, aimed at redistributing taxing rights between two contracting states through international double tax treaties, and the fixed establishment merely a VAT concept within the EU providing for uniform VAT treatment across the EU Member States.

# Workshops (half day)

## **Transfer pricing: how to tackle backward and forward pricing adjustments**

By Fernando Matesanz (Spanish VAT Services Asesore's SL) and Thomas Pühringer (Pühringer Tax Consulting)

Indirect taxes are normally handled separately from transfer pricing issues. However, there are some situations where the transfer pricing rules can have a direct or indirect impact on VAT and Customs duties.

Transfer pricing adjustments are related to the original supply of the goods or services and can be done as a forward adjustment or as a backward adjustment on a monthly, quarterly or yearly basis.

This will lead to the correction of VAT returns and VIES listings in some Member States.

## **Call-off stocks versus consignment stocks versus transfers of own goods**

by Pär Sundberg (Skeppsbron Skat) and Thomas Pühringer (Pühringer Tax Consulting GmbH)

Many businesses keep stocks abroad in order to be able to support just-in-time supplies to their customers. The trade-off is then often made between obtaining a VAT registration number and doing transfers of own goods or applying a specific consignment or call-off scheme where it is possible.

What Member States have special rules for call-off stocks and consignment stocks?

Should businesses keep registers of goods sent abroad on consignment or call-off?

What liability rules apply?

How should call-off stocks and consignment stocks be reported in the VAT return of the sender and the receiver? What about Intrastat and quarterly sales listing obligations?

What are the obligations of the receiver of the call-off stocks and consignment stocks?

Or is transferring own goods still the preferred option even in case simplifications for call-off stocks or consignment stocks exist?

## **Logistics services: transport, storage etc.**

by Katia Delfin Diaz (OmniVAT) and Pablo Luján (IVA Consulta)

Transport services, whether performed within one Member States, between Member States or to or from third countries, fall within the scope of article 44 of the EU VAT Directive in order to determine the place of supply. However, the concept of logistics services goes beyond the definition of transport services. Storage activities are an obvious example, but there may be others as well.

What is the impact of the use and enjoyment rules? In what countries do they apply to (certain) logistics services?

If logistics services are related to the exportation or importation of goods, to what extent are they exempt and what kind of exemption applies? And if they are not exempt, who is liable to pay the VAT?

## **Chain transactions with four parties**

By Marja van den Oetelaar (The VAT Consultancy Firm B.V.) and Milan Vargan (Tax Systems)

The provisions of VAT Directive 2006/112/EC determine the place of supply when goods are transported and when they are not. Furthermore, a simplification for triangular transactions is provided for cases where the goods are shipped from one Member State to another but sold twice, under well-defined conditions. But how should the conditions of the Directive be applied to chain transactions involving four parties registered in three different Member States? And what if those four parties are registered in four different Member States?

Since the provisions of the Directive are not clear on all these points, the ECJ has also intervened a couple of times to clarify chain transactions. The major cases in this respect are C-245/04, EMAG Handel Eder and C-430/09, Euro Tyre Holding. What is the impact of these cases on the treatment of chain transactions?

# Workshops (half day)

## **Deduction of VAT on intra-Community acquisitions and purchases under the reverse charge mechanism**

by Tania Pavlova (Taxacta) and Wouter Baes (RFN).

In order to exercise the right to deduct VAT on the intra-Community acquisition of goods, a taxable person must provide all the information needed in the VAT return for the amount of VAT due on his intra-Community acquisitions of goods. The taxable person must also be in possession of valid invoices. For transfers of goods, the Member States can impose formalities for exercising the right to deduct the VAT.

To deduct VAT on purchases under the reverse charge mechanism, including the purchase of goods under simplified triangulation and domestic purchases under the reverse charge mechanism, the formalities must be complied with as imposed by each Member State.

In this respect, the ECJ ruled in the Bockemühl C-90/02 case that the power to impose formalities must be exercised to ensure the collection of VAT and its verification by the tax authority; the number or technical nature of these formalities must not make it practically impossible or excessively difficult to exercise the right to deduct.

Furthermore, the ECJ also ruled in joined cases C 95/07 and C 96/07 (Ecotrade) that obligations arising from formalities laid down in national legislation and the obligations relating to accounts and tax returns cannot lead to the denial of the right to deduct in the case of a reverse charge procedure.

## **New VAT rules 'Vouchers' 2019**

by Patrick Wille (VAT Forum)

Back in June 2016, the European Commission approved Directive 2016/1065 as regards the treatment of vouchers, which came in force in January 2019. The changes result in some vouchers being classified as 'single-purpose vouchers', which means that in future they will be taxed at the time of sale instead of the time of use.

An initial analysis of the commentary on the new rules published by the Member States has shown firstly that various interpretations are possible, and secondly also that certain issues are not clear at all and are not even covered in the clarification of the new legislation.

This session will focus on some issues that lack clarity.

The VAT consequences of providing free vouchers and the use of a voucher to make a partial payment where the voucher is not issued by the supplier are not entirely clear.

What are the new rules? What do you need to know to deal with this complex topic in the future?

## **Recharging expenses**

By Patrick Wille and Fernando Matesanz (Spanish VAT Services Asesores SL)

Costs are often centralised at the headquarters of a multinational company. Costs are then re-allocated on an annual basis to different permanent establishments in other Member States, or to group companies that are separate entities. How should this re-invoicing of services be dealt with when services are invoiced to a branch, taking account of the decision of the ECJ in the FCE Bank Case (C-210/04), which states that "a fixed establishment, which is not a legal entity distinct from the company of which it forms part, established in another Member State and to which the company supplies services, should not be treated as a taxable person by reason of the costs imputed to it in respect of those supplies"? In the Skandia America Case (C-7/13), the ECJ concluded that the supply of services from a main establishment in a third country to its branch in a Member State who belongs to a VAT group constitutes a taxable transaction and that the purchaser of those services, becomes liable for the value added tax payable.

How far can this conclusion reach? Why was the root of the transaction, namely the recharging of services (FCE Bank Case C-210/04) not dealt with? What is the impact of this ECJ case when recharging costs within the group and to third parties?

At the time of re-allocating overhead costs, should the original service or supply of goods be (re)considered or should the re-allocation of overhead costs be considered to be a kind of recharging of costs?

# Workshops (half day)

## **The exemptions applicable in the financial services sector**

By Matthew Zampa, (Zampa Debattista)

In this workshop we will be going through the VAT exemptions that apply to financial services transactions as well as the associated implications for financial services providers such as VAT registration and right of deduction. Interpreting the VAT exemptions for financial services provided in the EU VAT Directive has never been a straightforward task and matters have become more complicated with the introduction of innovative financial service products in the last few decades. As a result and in view of the lack of guidance on the VAT treatment of financial services exemptions, many scenarios have been referred to the ECJ. During the course of this session we will analyse the salient ECJ decisions applicable in this space. The exponential growth of the financial services sector in general, has in turn, given rise to an increase in demand for professional advisory, consultancy and compliance services in this challenging field of VAT.

## **Use and enjoyment in the 28 Member States**

By Patrick Wille and Alessandro Portale (Studio Portale)

A very substantial number of Member States have implemented some use and enjoyment rules and imposed additional conditions and circumstances in order for the use and enjoyment rules to apply in certain cases. Member States are also continuing to change their legislation in respect of the application of the use and enjoyment rules. The implementation of the use and enjoyment rule options throughout the EU will be dealt with in depth for B2B supplies, considering all the parameters that can play a role in the applicability of the use and enjoyment provisions. The session will consist of numerous practical and ready-to-use examples of implementations of different use and enjoyment rules in several Member States, focusing on those which have the most impact on business.

## **Doing business in Norway**

By Morten Stegard

What does the law prescribe in terms of registration obligations? How do you apply for a VAT number? What do you need to watch out for in particular? What transactions do you need a VAT number for?

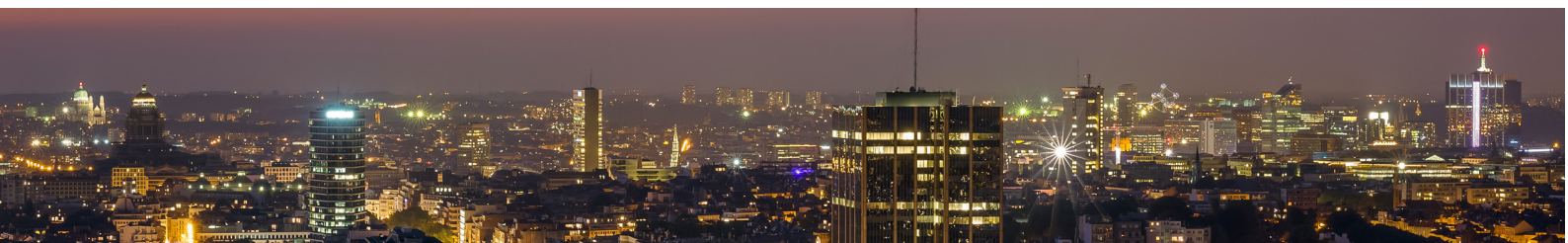
To what extent have use and enjoyment provisions been implemented?

What are the invoicing requirements?

Who has to pay the VAT?

What are the conditions for VAT deduction? To what extent can VAT be deducted?

What are the obligations for the VAT return?





# Registration form

## part 1 of 3 - package offer

### PACKAGE REGISTRATIONS

(Make your individual choices in part 2 of the registration form by indicating which modules you wish to follow)

All attendance fees for packages include binder\*, coffees, lunches, dinners and social events on the indicated dates for one person. All prices excluding VAT (the catering amount will be shown separately on the invoice)

	<b>Full attendance</b> 30/9, 1/10, 2/10, 3/10 and 4/10	<b>Partial attendance I</b> 30/9, 1/10, and 2/10	<b>Partial attendance II</b> 1/10, 2/10, and 3/10	<b>Partial attendance III</b> 2/10, 3/10 and 4/10
<b>Early birds</b> (before 31/08) VAT Forum members	<input type="checkbox"/> € 2050	<input type="checkbox"/> € 1450	<input type="checkbox"/> € 1550	<input type="checkbox"/> € 1450
<b>Early birds</b> (before 31/08) non-members	<input type="checkbox"/> € 2350	<input type="checkbox"/> € 1700	<input type="checkbox"/> € 1800	<input type="checkbox"/> € 1700
<b>Standard fee</b>	<input type="checkbox"/> € 2600	<input type="checkbox"/> € 1850	<input type="checkbox"/> € 2000	<input type="checkbox"/> € 1850

### SEPARATE REGISTRATIONS

(Indicate the module(s) you wish to follow in part 2 of the registration form)

**Separate registration for half-day workshops**

Includes attendance, binder\*, coffees and lunches. If two half-day sessions are followed on the same day, a reduction of 10% applies. Evening events are not included, but can be ordered separately, see below. Additional documentation cannot be ordered separately. No promotions apply.

VAT Forum members:  € 290 Non-members:  € 350

**Separate registration for full-day 'VAT Shower', 'ECJ VAT Shower' or 'Doing business in ...'**

Includes attendance, binder\*, coffees and lunch. Evening events are not included, but can be ordered separately.

VAT Forum members:  € 450 Non-members:  € 550

**I would like to attend the following evening (s) and will pay a supplement:**

Monday (€ 75)  Tuesday (€ 80)  Wednesday (€ 125)  Thursday (€ 80)

**Extra options**

I would like to bring my partner or a friend with me on the following evening (s) and will pay a supplement:

Monday (€ 75)  Tuesday (€ 80)  Wednesday (€ 125)  Thursday (€ 80)

continue on part 2...

# Registration form

## part 2 of 3 - workshops & seminars

Make your choice here! Check the boxes of the modules you wish to follow

### Monday 30 September 2019

- 09:00  VAT Shower: the EU VAT Directive reasoning (one day)  
12:30: Lunch  
14:00:  The exemptions applicable in the financial services  
17:30: sector. End of the first day  
19:00:  Cocktail and dinner

### Tuesday 1 October 2019

- 09:00:  Fixed establishments / permanent establishments  
 Recharging expenses  
 VAT considerations in Distributed Ledger Technology  
12:30: Lunch  
14:00:  Drop shipments  
 Transfer pricing: how to tackle backward and forward pricing adjustments  
 Holding companies & VAT  
17:30: End of the second day  
18:30  Social event combined with dinner

### Wednesday 2 October 2019

- 09:00:  Supply with installation  
 Call-off stocks versus consignment stocks versus transfers of own goods  
 Deduction of VAT on intra-Community acquisitions and purchases under the reverse charge mechanism  
12:30: Lunch  
14:00  Invoices showing undue VAT: what are the risks?  
 Logistic services: transport, storage etc  
 Chain transactions with four parties  
17:30: End of the third day  
19:00:  Cocktail and gala dinner 20 Year VAT Forum

### Thursday 3 October 2019

- 09:00:  Proof of B2B supply of services based on EU legislation and ECJ  
 jurisprudence Electronic invoicing in Italy as from 01.01.2019  
 VAT and Vouchers  
12:30: Lunch  
14:00:  New VAT rules for taxation of trade between Member States 2020  
 Doing business in Norway  
 Use and enjoyment  
17:30: End of the fourth day  
19:00:  Social/cultural event followed by dinner

### Friday 4 October 2019

- 09:00:  ECJ VAT Cases Shower (3/4 day)  
12:30: Lunch  
15:30: End of the fifth day

All coffee breaks take place in the morning from 10.30 until 11.00 and in the afternoon from 15.30 until 16.00.

# Registration form

## part 3 of 3 - personal/billing information

Please register online by visiting our website: [www.vatforum.com/brussels](http://www.vatforum.com/brussels)  
or send the registration form to VAT Forum, Prinsenstraat 40, B-1850, Grimbergen,  
Belgium or e-mail [patrick.wille@vatforum.com](mailto:patrick.wille@vatforum.com)

Name of participant:  
.....

Company:  
.....

VAT number:  
.....

E-mail address:  
.....

Phone number:  
.....

Address:  
.....

Country:  
.....

I do not want my e-mail address to be printed on the list of participants

Member of VAT Forum

Will become a member of VAT Forum (1000 Euro per year)

Dietary requests:  Vegetarian  Vegan  Allergies:  
.....

(Your dietary wishes can only be taken into account if you check  
one of these boxes at the time of registration)

### Hotel Reservation: Abbey Hotel Grimbergen

Single room: 120 euro per night (breakfast incl., VAT and city tax excl.)

Double room: 140 euro per night (breakfast incl., VAT and city tax excl.)

29/9  30/9  01/10  02/10  03/10  04/10

The hotel room is invoiced directly to the participant and must be guaranteed by means of a credit card.

Type of credit card:  
.....

Number:  
.....

Expiry date:  
.....

Signature + Date:  
.....

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Cancellation: Nominated individuals who are unable to attend can nominate somebody else to go in their place.  
For cancellations notified before 31 August 2019 the sum paid will be reimbursed after the deduction of €150 to cover administration costs. For cancellations made from 27 August onwards, a reimbursement of 50% will be made and the documentation will be sent to the participant. Cancellations made from 20 September 2018 onwards will be considered as a "no show" and no reimbursements will be made.