

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

11th

International School on Indirect Taxation

In collaboration with at least 25 VAT experts from about 17 European countries who will lead the workshops, discussions and seminars.

**27, 28, 29 and 30 September
and 01 October, 2010**

Crowne Plaza Hotel**** Bruges (Belgium)

Easy to reach by train from Brussels Airport & budget-friendly!

www.vatforum.com/bruges

11th International School on Indirect Taxation

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. During 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, or 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:

- **Belgium:** Patrick Wille, Heidi Deschacht, Els Meynendonckx, Katia Delfin Diaz, Frank Borger, Peter Raes, Jurgen Opreel (The VAT House)
- **France:** Emmanuel Cotessat (Société d'avocats Emmanuel Cotessat)
- **Luxembourg:** Christophe Plainchamp (Atoz)
- **The Netherlands:** Marja van den Oetelaar, Fred Vervaeet (Het BTW Advies Kantoor)
- **Germany:** Iris Schaefer (WP/StB Iris Schaefer), Stefan Maunz (Küffner maunz langer zugmaier)
- **Spain:** Manuel Peréz de Algaba (IVA Consulta),
- **Italy:** Renato Portale, Alessandro Portale (Studio Portale), Nicoletta Mazzitelli (CBA Studio Legale e Tributario)
- **Czech Republic:** Jan Kaucký (RN Dr Jan Kaucký)
- **Poland:** Dorota Baczweska (Independent Tax Advisors Doradztwo Podatkowe)
- **Sweden:** Pär Sundberg (Skeppsbron Skatt)
- **Hungary:** Ranetta Petrovácz (Petitum)
- **Austria:** Hannes Gurtner (Leitner & Leitner), Thomas Pühringer (Pühringer Tax Consulting GmbH)
- **United Kingdom:** David Stokes (Accordance Ltd)
- **Romania:** Alina Zarzu (Taxhouse SRL)

Plenary discussion sessions

During the plenary sessions, the topics are discussed actively with the attendants. The topics are dealt with in great depth in order to enable a detailed analysis.

Practical solution for problems arising from the new rules on the place of supply of services: 4 topics

by Professor Patrick Wille (BE), President of VAT Forum and Managing Director of The VAT House

More than half a year since the new rules on the place of supply of services came into force, a lot of companies are still facing problems when issuing invoices or processing the invoices they receive.

Four major obstacles will be looked at and solutions on how to solve them will be provided. Those topics will be further elaborated and discussed in depth during different workshops.

The very diverse application of the use and enjoyment rules in the various Member States has proven to be a major obstacle, as well as the application of the exemptions in Member States' national VAT laws. Indeed, not all Member States have adapted their legislation in order to exempt services related to the import and exports of goods taking place in another Member State or related to supplies in VAT warehouses. Furthermore, there is still ongoing discussion as to whether the storage of goods and related services are services connected with immovable property or whether the main rule applies.

Lastly, the practical implications of the involvement of a permanent establishment in a supply of service will also be analysed.

Using a lot of practical examples, Patrick Wille will give an overview of the new rules. He will provide examples of invoices as well as showing how to report these services in the VAT returns and EC listing.

Participants in this session will receive free access for one month to the iVAT Invoice program (for more information, see www.vatat.com), which allows participants to look up their own business-specific examples.

Have you automated the new rules on place of supply and refund of VAT correctly in your ERP system?

by Professor Patrick Wille (BE), President of VAT Forum and Managing Director of the VAT House

VAT is becoming more and more complex, and the new rules on the place of supply of services have not really led to the expected or desired simplification; the same can be said of the new refund procedure.

Moreover, in many cases, the time available to file VAT Returns, EC (VIES) lists and Intrastat returns has been shortened.

Businesses increasingly use shared service centres to lower the compliance cost. This kind of approach makes automation necessary.

The speaker will focus on the relevant data needed to automate the new rules governing the place of supply of services rules correctly, as well as the refund of VAT. What are the steps to be taken in order to arrive at an automated reporting system, from the gathering of information to the processing of the right information? In order to produce correct reports, one should start from the correct data; automation ends when confirmation is received that the return was filed correctly. Furthermore, Article 233 of the EU VAT Directive, applicable from 01.01.2013, which has been substantially changed by the Invoicing Directive, will also be discussed in the context of automation.

The more centralised the system, and the more reports to be produced each period, and the more automation is needed. The more automation, the more savings can be made.

The workshops

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 led by at least 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.

New for this edition of the international school is that a level is attributed to all sessions.

- Level 1:** attendants should have a basic knowledge of the EU VAT legislation and their national VAT legislation
- Level 2:** attendants should have a good knowledge of the EU VAT legislation and their national VAT legislation
- Level 3:** attendants should have an in-depth knowledge of the EU VAT legislation and their national VAT legislation

The Workshops

Level 1 workshop sessions

Conference services

by *Alessandro Portale (IT)* of *Studio Portale* and *Katia Delfin Diaz (BE)*, director of *The VAT House*

Conference services, including the supply of services by the organisers of such activities, continue to take place where those activities are physically carried out. Within a few years different rules will apply for admissions to events. But what is the scope of the concept of conference services? Should conferences be invoiced as one service or can (and should) the service be split into the component services such as the attendance fee, restaurant services, transport etc.? Who is liable to pay the VAT? Some Member States apply the general reverse charge rule based on article 194 of Directive 2006/112/EC and others do not. What is the impact of using a professional conference organiser? What issues should be attended to when recharging conference services?

VAT on importation into the EU

by *Alina Zarzu (RO)*, consultant at *Taxhouse* and *Marja van den Oetelaar (NL)*, partner of *The VAT Advice Company*

This workshop will focus on an in-depth discussion of the VAT treatment of goods imported into the EU:

- Payment of VAT at Customs and refund of the VAT paid;
- Payment of VAT under deferred payment schemes;
- Exemption from import VAT: importation followed by intra-Community supplies;
- The use of Customs agents;
- Transportation of goods under special schemes (such as T1) and the withdrawal of those goods from the special schemes

Proof of the exemption for intra-Community supplies

by *Alina Zarzu (RO)*, consultant at *Taxhouse* and *Heidi Deschacht (BE)*, partner of *The VAT House*

Article 138 of the EU VAT Directive states that "Member States shall exempt the supply of goods dispatched or transported to a destination outside their respective territory but within the Community, by or on behalf of the vendor or the person acquiring the goods, for another taxable person, or for a non-taxable legal person acting as such in a Member State other than that in which dispatch or transport of the goods began". Moreover, article 131 allows Member States to lay down conditions for the purposes of ensuring the correct and straightforward application of those exemptions and preventing any possible evasion, avoidance or abuse. This means that Member States have considerable freedom to impose formalities before allowing the exemption.

Information can sometimes be found in national court cases. Some Member States even prohibit the exemption until the supplier has the documents of proof in hand. The best-known documents of proof are transport documents and payment documents.

The role of the CMR will be thoroughly discussed, also in relation to triangulation and chain transactions. Furthermore, the need for a valid VAT number will be covered.

INCOTERMS & VAT

by *Katia Delfin-Diaz (BE)*, director of the *VAT House* and *Jan Kaucký (CZ)* of *RN Dr. Jan Kaucký*

Incoterms are often used in ERP or invoicing systems to determine the VAT treatment of the supply of goods.

But what is the meaning of the different Incoterms used?

In order to determine the VAT treatment applicable to supplies of goods that are transported, it is vital to be aware of which person is responsible for transportation. 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?

The EU Sales list (quarterly statement – VIES return): goods & services

by *Ranetta Petrovácz (HU)*, partner of *Petitum* and *Thomas Pühringer (AT)* of *Pühringer Tax Consulting*

Since 1 January 2010, services must also be reported in the EU Sales List. Some Member States have different lists for services and goods, and some Member States also impose the filing of an incoming list.

What goods and services shall be reported in the list(s)? How should goods and services supplied to another Member State for which you did not receive a VAT number be reported?

What goods and services must be reported when their acquisition is exempt?

In what cases must a corrective listing be filed?

Transport Services

by *Frank Borger (BE)*, partner of the *VAT House* and *Nicoletta Mazzitelli (IT)*, partner of *CBA Studio Legale e Tributario*

For the description, see **Level 2**

Level 2 workshop sessions

Transport Services

by *Frank Borger (BE)*, partner of the *VAT House* and *Nicoletta Mazzitelli (IT)*, partner of *CBA Studio Legale e Tributario*

Since transport services fall entirely within the scope of the main rule to determine the place of supply of B2B and B2C services, the following issues will be analysed during this workshop:

- What is the scope of transport services and ancillary services (such as loading, storage etc.)?
- What liability rules apply to transport services?

- What use and enjoyment rules apply or might apply to transport services and what are the consequences?

The emphasis will be placed on difficulties which arose in practice when dealing with transport services during the first half of 2010. (this workshop also exists at level 1)

VAT warehousing

by *Els Meynendonckx (BE)*, director of *VAT House Services*

The provisions of the EU VAT Directive allow the possibility for Member States to create a system of VAT warehouses.

- What countries have opted to implement the VAT warehouse scheme?
- How does the VAT warehouse scheme work?
- What goods can be stored in a VAT warehouse?
- What formalities must be fulfilled?
- What are the benefits of using such a scheme?

Chain transactions

by *Els Meynendonckx (BE)*, director of *VAT House Services* and *Iris Schaefer (DE)* of *WP/StB Iris Schaefer*

In the EMAG Court case (C-245/04), the ECJ decided that where two successive supplies of the same goods, effected for consideration between taxable persons acting as such, give rise to a single intra-Community dispatch or a single intra-Community transport of those goods, that dispatch or transport can be ascribed to only one of the two supplies, which alone will be exempted from tax.

This judgement has important implications for companies involved in chain transactions. An in-depth discussion will be held, taking into account the provisions of the EU VAT Directive, national legislation and the EMAG Case.

When dealing with triangulations, the legislation of three different Member States needs to be looked at in order to verify whether one can proceed with the transaction, and again, many different interpretations exist.

Even more difficulties arise when more than three parties are involved in the chain, with goods being imported from outside the European Community and consequently supplied to another (or several) Member States.

Transfer Pricing and Indirect Taxes

by *Marja van den Oetelaar (NL)*, partner of *The VAT Advice Company*, *Thomas Pühringer (AT)* of *Pühringer Tax Consulting* and *Emmanuel Cotessat (FR)*, partner of *Emmanuel Cotessat Law Firm*.

The European Council adopted a Code of Conduct on transfer pricing documentation for associated enterprises in the European Union on 27th June 2006.

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. Therefore indirect taxes are also of interest in the context of a transfer pricing study. Examples of matters that may be affected are:

- the place of supply of services for VAT purposes,
- VAT recovery in holding companies,
- the taxable basis within partially VAT-exempt groups,
- regularisation of import VAT and Customs duties further to transfer pricing adjustments
- transfer pricing considerations for intra-EC transfers
- functional analysis and VAT classification.

The commissionaire or agent structure

by *Fred Vervaeke (NL)*, partner of *The VAT Advice Company* and *Heidi Deschacht (BE)*, partner of the *VAT House*

More and more international groups are restructuring their sales activities using undisclosed and disclosed agent structures or a mixture of both.

What is the difference between disclosed and undisclosed agents? How are profit margins and fees invoiced?

What is the impact of one more party in the chain of sales of goods?

What are the changes and traps created by the VAT Package? What issues arose in practice during the first six months of 2010?

Recharging headquarters' costs to branches and group companies

by *Christophe Plainchamp (LU)*, consultant at *Atoz* and by *Dorota Baczweska (PL)*, partner of *Independent Tax Advisors*

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. What services are still not covered by the main rule of article 44 of the EU VAT Directive?

How should this re-allocation of costs be dealt with when costs are charged 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"?

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?

Fixed establishments and VAT

by *Hannes Gurtner (AT)*, partner *Leitner+Leitner* and *Pär Sundberg (SE)*, partner of *Skeppsbron Skatt*

This year, the workshop will focus on the intervention of the fixed establishment as described in article 192a of the EU VAT Directive, which states that a taxable person who has a fixed establishment within the territory of the Member State where the tax is due shall be regarded as a taxable person who is not established within that Member State when the following

The Workshops

conditions are met:

- (a) the taxable person makes a taxable supply of goods or of services within the territory of that Member State;
- (b) an establishment which the supplier has within the territory of that Member State does not intervene in that supply.

To what extent can a company be considered to have a fixed establishment in a Member State when supplying services but not when receiving services and vice versa? How do the general rules referring to 'having a certain minimum size and both the human and technical resources necessary for the provision of the service' as put forward by the ECJ fit into the provision of article 192a?

Refund overview & reciprocity impact

by Peter Raes (BE), director of the VAT House and David Stokes (UK), Accordance Ltd)

EU Companies are now able to ask for a refund of foreign VAT incurred in other EU Member States through a portal website in the Member State where they are established. What are the problems? How can these problems be solved in the future?

Many Member States do not refund VAT to companies established outside the EU in a country that does not have a VAT system comparable to the EU VAT mechanism. Because of the enlarged use and enjoyment possibilities Member States can implement, there will be more VAT charged to non-EU companies which will no longer be able to get a refund of the VAT in certain Member States. In which situations is VAT lost for non-EU companies? Are there any possibilities for non-EU companies to avoid this loss of VAT?

Level 3 workshop sessions

VAT Planning - ways to improve cash flow in your company

by Stefan Maunz (DE), partner of küffner maunz langer zugmaier and Emmanuel Cotessat (FR), partner of Emmanuel Cotessat Law Firm.

Given the difficult economic situation, cash flow management has become more and more important within companies. VAT planning can make a big difference in cash-flow from time to time.

During the workshop, it will be discussed where VAT planning possibilities arise. Some countries allow the possibility to defer the payment of VAT at importation. Can you use these countries to import goods? Some countries allow an option to charge VAT instead of applying the reverse charge mechanism, but what conditions apply? Some countries have different possibilities for paying VAT when filing a VAT return: how can they be used? These and many more straightforward possibilities for VAT planning will be analysed.

Proof of B2B supply of services based on EU Legislation and ECJ jurisprudence

by Stefan Maunz (DE), partner of küffner maunz langer zugmaier and Hannes Gurtner (AT), partner Leitner+Leitner

Article 44 of the EU VAT Directive states that the place of supply is where your 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. New rules imply new issues related to proof of where the B2B service is located. What EU legislation, regulation and ECJ Cases can be used in order to prove where the place of 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 means of proof and how to approach the issue in itself.

The implementation of the use and enjoyment provisions in national legislation (full day!)

by Professor Patrick Wille (BE), President of VAT Forum and Managing Director of the VAT House and Isabelle Desmeyere (BE), Managing Director of VAT Forum

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 also continue 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 and the impact of the ECJ Athesia Druck case on their application.

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. Furthermore, a link will also be made to the ERP system: how can you manage the use and enjoyment rules in your ERP?

A full overview of the implementation will be provided in the documentation binder.

4 recent European Court Cases

by Jurgen Opreel (BE), director of the VAT House

This workshop will focus on a discussion of the practical impact of the ECJ cases below in different Member States. If other interesting ECJ cases are published in the meantime, they will be added to the discussion.

- AB SKF (C-29/08, 28 October 2009): when is VAT deductible related to expenses made for the sale of shares?
- Graphic Procédé (C-88/09, 11 February 2010): how can you distinguish between a supply of goods and a supply of services?
- X-Holding and Oracle Nederland (C-538/08 and C-33/09, 15 April 2010): limitation of VAT deduction on certain expenses: to what extent does the standstill clause apply?
- X and Facet (C-C-536/08 and C-539/08, 22 April 2010): when is VAT deductible on intra-Community acquisitions in the Member State of the EU VAT number used which is not the Member State of arrival?

Storage of goods

by Professor Patrick Wille (BE), President of VAT Forum and Managing Director of the VAT House and Thomas Pühringer (AT) of Pühringer Tax Consulting

The place of supply of services connected with immovable property and the granting of rights to use immovable property is the place where the immovable property is located.

In respect of the storage of goods and related services, the question arises as to whether these services are connected with immovable property or whether the main rule applies? Does the storage of goods come under the general condition in article 44 of Directive 2006/112/EC or under the derogation in article 47 of Directive 2006/112/EC, when the service provider stores goods at the customer's request in buildings or storage tanks that the service provider manages entirely, and when ancillary services are rendered such as conditioning the goods?

Can this kind of storage, as described above, be considered a service connected with goods that are immovable by nature? It is important for the same rules to apply in all Member States in order to avoid double taxation or distortion of competition.

The different points of view and arguments to defend the application of the main rule will be discussed.

The Seminars

Doing business in ... (full day)

These "Doing business in ..." seminars will be taught at an advanced level, meaning that the basic principles, which are in line with the EU VAT Directive 2006/112/EC, will not be explained.

Emphasis will be placed on:

- national derogations from the basic principles in the EU VAT Directive
- the implementation of certain options given by the EU VAT Directive under the form of "Member States may ..." into national law
- obligations to pay VAT (reverse charge versus charging VAT)
- filling in the VAT return and (electronic) filing
- practical questions from participants

Italy

by Alessandro Portale of Studio Portale and Nicoletta Mazzitelli (IT), partner of CBA Studio Legale e Tributario

- The specific issues related to warehousing.
- Dealing with the export licence: when to use it?
- The specific aspects of triangular transactions to look out for.

Czech Republic

by Jan Kaucký of RN Dr. Jan Kaucký

- When receiving an invoice to which the reverse charge applies, the VAT amount should be put on the invoice. What other formalities are required?
- The concept of the permanent establishment and its impact on the VAT treatment.
- How should correction/replacement VAT returns be dealt with and what are the sanctions?

Poland

by Dorota Baczweska, partner of Independent Tax Advisors

- The option for foreign suppliers to charge VAT.
- The optional quarterly VAT return and the incoming recapitulative statement.
- The requirement related to the reports for services received. What service codes should be used?

Spain

by Manuel Perez de Algaba, partner of IVA Consulta

- The creation of the autofactura to be used for applying the reverse charge rule.
- The exemption from filing VAT returns.
- The incoming recapitulative statement and the client and customer listing

Belgium

by Frank Borger (BE), partner of the VAT House

- The use of a simplified VAT number.
- The new invoicing legislation
- The penalties for non-compliance.
- The ET 14000 importation licence in order to import under the reverse charge rule.

Registration Form part 1: the programme

For more information:

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

When registering, please also indicate which workshops and seminars you wish to attend. If you need any assistance when filling out the form, please do not hesitate to contact us.

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

Monday 27 September 2010

- 09:00 Doing business in Belgium (full day)
12:30: Lunch
14:00: -- Doing business in Belgium (continued)
 Practical solution for problems arising in respect of the new rules on the place of supply of services: 4 topics
17:30: End of the first day
19:00: Dinner at the Crowne Plaza Hotel

Tuesday 28 September 2010

- 09:00: Doing business in Spain (full day)
 Proof of the exemption for intra-Community supplies (level 1)
 VAT warehousing (level 2)
 Fixed establishments and VAT (level 2)
 VAT Planning – ways to improve cash flow in your company (level 3)
12:30: Lunch
14:00: -- Doing business in Spain (continued)
 VAT on importation into the EU (level 1)
 Refund overview + reciprocity impact (level 2)
 The commissionaires or agent structure (level 2)
 Proof of B2B supply of services based on EU Legislation and ECJ jurisprudence (level 3)
17:30: End of the second day
18:00 Guided Tour of Bruges followed by a dinner

Wednesday 29 September 2010

- 09:00: Doing business in Italy (full day)
 The EU Sales list (quarterly statement – VIES return): goods & services (level 1)
 Fixed establishments and VAT (level 2)
 VAT Planning – ways to improve cash flow in your company (level 3)
 The implementation of the use & enjoyment provisions in national legislation (level 3) (full day)
12:30: Lunch
14:00: -- Doing business in Italy (continued)
 INCOTERMS & VAT (level 1)
 Recharging headquarters' costs to branches and group companies (level 2)
 Transfer Pricing and Indirect Taxes (level 2)
-- The implementation of the use & enjoyment provisions in national legislation (continued)
17:30: End of the third day
19:00 Cocktail followed by a formal dinner

Thursday 30 September 2010

- 09:00: Doing business in the Czech Republic (full day)
 Conference Services (level 1)
 Chain Transactions (level 2)
 Transport Services (level 2)
 Storage of goods (level 3)
12:30: Lunch
14:00: -- Doing business in the Czech Republic (continued)
 Transport Services (level 1)
 Recharging headquarters' costs to branches and group companies (level 2)
 Chain Transactions (level 2)
 4 recent European Court Cases (level 3)
17:30: End of the fourth day
19:00: Visit to an industrial plant, sporting, culinary or cultural event followed by a dinner

Friday 01 October 2010

- 09:00: Doing business in Poland (full day)
 Have you automated the new rules on place of supply and refund of VAT correctly in your ERP system?
12:30: Lunch (and end of the Summit Week, except for the seminar on Poland)
14:00: -- Doing business in Poland (continued)
17:30: End of the Summit Week



Registration Form part 2: general

For more information:

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Please send or fax this registration form back to:

- VAT Forum, O.L.Vrouwstraat 6/4, B-1850, Grimbergen, Belgium / fax: +32 2 272 44 30
- Please **fax both part 1 and part 2 back!**
- Or register by visiting our website: www.vatforum.com/bruges

Company:.....

Name:.....

Address:.....

Postal code and town:.....

VAT identification number:.....

Phone:.....

Fax:.....

E-mail:.....

- 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)

PACKAGE REGISTRATIONS (Make your individual choices in Part 1 of the Registration Form by indicating which modules you wish to follow). All prices excluding VAT.

Full attendance package

Includes attendance, binder, coffees, lunches, dinners and social events on 27/09, 28/09, 29/09, 30/09 & 01/10*

Early subscriptions (before 23/08) by VAT Forum members: € 1950

Early subscriptions (before 23/08) by non-members: € 2250

Standard fee: € 2500

*I would like to bring my partner with me and will pay a supplement:
(this includes the extra charge for cocktails, evening meals and social events)* € 325

Partial attendance Package I

Includes attendance, binder, coffees, lunches, dinners and social events on 27/09, 28/09 & 29/09*

Early subscriptions (before 23/08) by VAT Forum members: € 1350

Early subscriptions (before 23/08) by non-members: € 1600

Standard fee: € 1750

*I would like to bring my partner with me and will pay a supplement:
(this includes the extra charge for cocktails, evening meals and social events)* € 250

OR

Partial attendance Package II

Includes attendance, binder, coffees, lunches, dinners and social events on 29/09, 30/09 & 01/10*

SEPARATE REGISTRATIONS (Indicate the module(s) you wish to follow in Part 1 of the Registration Form)

Separate registration for half-day workshops or plenary session

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.

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

Separate registration for full-day "doing business in..." seminars and the use & enjoyment (level 3) workshop

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

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



* for one person

Hotel Reservation: Crowne Plaza**** Bruges

26/09 27/09 28/09 29/09 30/09 01/10

Single room: 98 euro per night (breakfast incl.) Double room: 120 euro per night (breakfast incl.)

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

VAT and City or Tourist taxes will be added.

Type of credit card:..... Number:..... Expiry date: .../....

Signature + date

Conference coordinator: Isabelle Desmeyere. For more information you can also visit our website: www.vatforum.com or send an e-mail to: info@vatforum.com. Participants are free to reserve another hotel in Bruges.

Cancellation: Nominated individuals who are unable to attend can nominate somebody else to go in their place. For cancellations notified before 23 August 2010 the sum paid will be reimbursed after the deduction of €150 to cover administration costs. For cancellations made from 23 August 2010 onwards, a reimbursement of 50% will be made and the documentation will be sent to the participant. Cancellations after 23 September 2010 will be considered as "no show", no reimbursements will be made.