

## 11th Interactive & International VAT Summit

### The VAT Package 2010: How can you solve the problems you have encountered?

Consequences and practical solutions for the changes to the  
VAT law in 2010:

- How should we apply the new rules for the place of supply of services?
- How can we be compliant with the new reporting rules?
- What are the risks of not being compliant?
- What are the practical problems with the new VAT refund procedure?
- Country overviews

**28-29-30 April 2010**

Hotel Intercontinental Budapest \*\*\*\*\*  
(Budapest, Hungary)

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

#### What can you expect from this VAT Summit?

- Direct knowledge transfer
- Logically structured presentations and lectures
- Lectures that go into technical VAT depth but are also practically oriented
- Continual interactive discussions with the participants
- Directly applicable solutions for your business environment
- No sales pitches
- Networking with other VAT experts
- Extensive documentation binder

In order to safeguard the quality of the technical discussions, no more than 100 registrations can be accepted. If the summit is full, this will be mentioned on the website and a waiting list will be opened.

# Wednesday 28 April 2010

## 19.00 Cocktail

Welcoming cocktail and introduction to the conference

## 20.00 Welcome dinner

# Thursday 29 April 2010

## 08.45 – 09.00 Opening and overview of the Summit

Professor Patrick Wille (president of VAT Forum and Managing Director of The VAT House, Belgium)

## 09.00 – 10.30 What are the main problems companies are confronted with as a consequence of the changes in 2010?

All companies supplying to and/or receiving services from other EU member states have faced and are often still facing major problems in adapting their ERP systems. Not only the very diverse application of the use and enjoyment rules in the various member states have proven to be a major obstacle but also other irregularities in member states' national VAT legislation.

Professor Patrick Wille (president of VAT Forum and Managing Director of the VAT House, Belgium) will give an overview of the issues which have arisen when implementing the 2010 VAT Package.

Testimonial: Alain Cornet, Director – Global Indirect Taxes of Procter & Gamble will explain how they have managed to implement the VAT package throughout their group. Practical problems will be addressed and the practical solutions will be explained.

Testimonial: Maryse Volvert from the European Commission will illustrate how they perceived the implementation of the 2010 VAT Package.

### Documentation binder:

- An overview of the implementation of use & enjoyment rules throughout the EU
- All the presentations by all the speakers

## 10.30 – 11.00 Coffee break

## 11.00 – 12.30 Topics: Permanent establishment

Article 192a of Directive 2008/8/EC currently reads: *For the purposes of this Section, 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 conditions are met:*

(a) he 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;

It means that in the case of an intervention in the supply, the taxable person shall be regarded as being established within the Member State where the tax is due, in any event for the purposes of ascertaining which person is liable for payment of VAT on that supply.

Hannes Gurtner, a partner at Leitner + Leitner, Austria, will analyse the following within the framework created by the VAT Committee guidelines:

- When is a permanent establishment assumed to have received a service?
- When is a permanent establishment assumed to be involved in a supply of a service?

The practical implications of the involvement of a permanent establishment in a supply of service will be also analysed: should the purchase and/or sales invoices for the supplies of services be kept in the VAT books of the intervening permanent establishment?

### Documentation binder:

- The VAT Committee's guidelines on this matter
- Hannes Gurtner's presentation

## 12.30 – 14.00 Lunch

## 14.00 – 14.45 Topics: The identification of a customer as a taxable person

When supplying a service, the supplier must know whether he is supplying the service to a taxable person or to a non-taxable person in order to be able to decide what article of Directive 2006/112/EC applies. What elements shall the supplier respect in order to be assumed to have acted in good faith? How should the supplier assess whether the service supplied is intended for the personal use or that of the staff of a taxable person or a non-taxable legal person (identified for VAT purposes), who has communicated a VAT number or provided other proof that they are a taxable person?

Laurent Grençon, a partner at Atoz, Luxembourg, will discuss the subject using the guidelines provided by the VAT Committee. He will also look into the concept of a "taxable person". How should the VAT number obtained by a non-taxable legal person who makes intra-community acquisitions of goods be dealt with? What is a supplier supposed to do when his customer refuses to provide him with a valid EU VAT number? Many taxable persons are obliged to register for VAT when receiving services under

article 44 of Directive 2008/8/EC. How do member states deal with this issue? Do some member states refuse to grant a VAT number?

### Documentation binder:

- The VAT Committee's guidelines on this matter
- Laurent Grençon's presentation

## 14.45 – 15.30 Topics: Storage of goods

The place of supply of services connected with immovable property and the granting of rights to use immovable property, shall be the place where the immovable property is located. In respect of the storage of goods and related services, are these services connected with immovable property or does the main rule apply?

The question that arises is whether the storage of goods comes 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. In other words, can the storage 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.

An overview will be given of the different points of view and arguments to defend the application of the main rule.

Stefan Maunz, a partner at küffner maunz langer zugmaier, Germany will analyse this topic.

### Documentation binder:

- Overview of the storage of goods rules in different member states
- Stefan Maunz' presentation

## 15.30 – 16.00 Coffee break

## 16.00 – 16.30 Risks of not being compliant: Penalties

New rules may imply new penalty schemes or unknown penalty risks when not complying with the regulations. Some countries require a separate document to be issued when paying the VAT under the reverse charge mechanism. What member states do this for services received under article 44 of Directive 2006/112/EC, where the VAT must be reverse-charged?

Nicoletta Mazzitelli, a partner at CBA Studio Legale e Tributario, Italy, will analyse what the possible penalties are when no reverse charge is applied or when the reverse charge is applied incorrectly, as well as the penalties for not issuing a document to pay the VAT under article 44 of Directive 2006/112/EC. An overview will be given of the penalties applicable in the Member States for not being compliant.

### Documentation binder:

- Overview of the penalty schemes in different member states
- Nicoletta Mazzitelli's presentation

## 16.30 – 17.15 Risks of not being compliant: Joint and several liability

Article 205 of Directive 2006/112/EC still reads: *In the situations referred to in Articles 193 to 200 and Articles 202, 203 and 204, Member States may provide that a person other than the person liable for the payment of VAT is to be held jointly and severally liable for the payment of VAT.*

The law provisions in article 196 of Directive 2006/112/EC dealing with the reverse charge for EU services supplied under the main rule of article 44 of Directive 2006/112/EC also falls within the scope of article 205 of Directive 2006/112/EC.

Emmanuel Cotessat, a partner at Emmanuel Cotessat Sté d'Advocats, France, will explain the concept of joint and several liability and look into the legislation of different member states in order to evaluate whether and under what conditions the joint and several liability rule applies to supplies of services under the main rule.

### Documentation binder:

- Overview of the joint and several liability rules in different member states
- Emmanuel Cotessat's presentation

## 17.15 – 17.30 Conclusions for the first day.

## 19.30 Networking gala dinner in the Elisabeth Hall of the Gundel Restaurant

# Friday 30 April 2010

## 09.00 – 10.30 What are the practical problems with the new VAT refund procedure?

Defective VAT refund portals are simply a technical IT problem, but nevertheless they have important repercussions for cash-flow matters especially in difficult economic times. Hopefully these technical issues will be resolved soon. On the other hand, some more practical and technical VAT problems have also arisen.

### How to deal with VAT Groups

Companies do not provide their "status of taxable person for VAT" anymore to the member states in which a refund of VAT should be obtained since they use the portal site of the member state where they are established. Should the request for a refund be made under the group registration VAT number or by separate members of the VAT group? Will the member state of refund acknowledge this refund claim? What procedure should be followed when one of the members of the VAT group is registered or established for VAT in the member state of refund?

A detailed analysis of the different possibilities and practical solutions will be dealt with by Professor Patrick Wille (president of VAT Forum and Managing Director of the VAT House, Belgium).

### A VAT registration but no taxable transactions?

Another topic which will be analysed by Professor Patrick Wille is the situation where a company is registered for VAT in a certain member state but has not performed any taxable transactions during a certain (refund) period.

#### Documentation binder:

- Professor Wille's presentation and analysis

## 10.30 – 11.00 Coffee break

### 11.00 – 11.45 How do tax authorities deal with the refund of VAT?

The new procedure for filing VAT refund claims is not only a big challenge for companies but also for the European Commission and all the member states. A testimonial of how the authorities have digested the big move towards e-refunding will be given by Maryse Volvert of the European Commission.

How to act as an agent?

VAT refund agents encounter many practical obstacles when filing refund claims for their clients. Jane Holmberg, Managing Director of United Cash Back Ag will highlight the problems they have encountered when filing refund claims through the various web portals during the first quarter of 2010 under the new rules.

#### Documentation binder:

- All speakers' presentations

## 12.30 – 14.00 Lunch

### 14.00 – 15.30 EC sales listings and the new reverse charge mechanism: a means to tackle fraud?

Member States may stipulate that the person liable for payment of VAT is the taxable person to whom any of the following supplies are made: the supply of construction work and the supply of staff engaged in construction work, the supply of immovable property, the supply of used material, scrap, industrial and non-industrial waste, recyclable waste, emission rights, etc.

A few member states have made use of this possibility. If VAT is charged after all, it is not deductible.

This means that a correct application is important to avoid having deducted VAT rejected or having to pay fines. In order to enable better controls, the EC listings need to be filed on a monthly basis from 01.01.2010 onwards. The intention is for the VAT authorities to use this information intensively to trace possible fraud.

An explanation of how Eurofisc works will also be given. Eurofisc is a decentralised network where member states, which participate voluntarily, can exchange information directly. Liaison officers who are experts in the fight against VAT fraud, appointed by the member states, cooperate within this network. This enables them to take rapid and targeted action.

This session will be led by Professor Patrick Wille along with a representative of a national government, tax authority or the European Commission (to be confirmed – see website).

## 15.30 – 16.00 Coffee break

### 16.00 – 17.00 New general reverse charge rules in Spain, Italy and Sweden

Article 194 of Directive 2006/112/EC allows member states to provide that the person liable for the payment of VAT is the person to whom the goods or services are supplied when the taxable supply of goods or services is carried out by a taxable person who is not established in the Member State in which the VAT is due.

#### 16.00 – 16.20 Italy

At the time of printing this brochure, the law to implement the VAT package in the Italian VAT law had not been published, and neither had the draft been made public. However, it is known that the change in the law will both implement the VAT Package and alter the general reverse charge rules.

Alessandro Portale, a consultant at Studio Portale, Italy, will explain the new provisions in the Italian VAT law and their consequences for the general reverse charge mechanism.

#### 16.20 – 16.40 Spain

In Spain, the law implementing the VAT Package also contains a change to the general reverse charge provisions. At the time of printing this brochure the law had not yet been passed, although a draft has been public for a while.

Manuel Pérez de Algaba, a partner at IVA consulta, Spain, will explain the implications of this change to the general reverse charge rule when doing business in Spain as a non-established taxable person.

#### 16.40 – 17.00 Sweden

Instead of extending the reverse charge rule, Sweden has restricted the scope of the general reverse charge, arguing that the VAT Package has broadened the obligatory scope of the reverse charge for many services. However, many companies will ultimately need to register for VAT in Sweden as a result of this change to the law, or start charging Swedish VAT if they were already registered in Sweden.

Mats Holmlund, a partner at Skeppsbron Skatt, Sweden, will explain in full detail when companies should charge VAT in Sweden under the new liability rules.

#### Documentation binder:

- All the speakers' presentations
- Law provisions (translated into English)

## 17.00 – 17.15 Conclusions and wrap-up

## 19.00 Visit to Budapest and dinner

## Key panel member: Mrs Maryse Volvert from DG Taxud, European Commission

During the whole day, Mrs Volvert will be our key-guest. She will clarify the meaning of certain provisions in the Directive text and reason together with the participants and speakers in respect of practical cases.

The European Commission also expects to hear practical concerns and questions from the participants in order to discuss them with the member states. Participants can fully formulate their concerns and cases and report them directly to the European Commission this way.

## About the conference

We aim to create an open discussion between VAT managers within companies, consultants, officials from national VAT authorities and the European Commission. This conference aims to discuss hot topics and provide ready-made answers for businesses. The aim of the conference is also to inform companies and consultants of the latest changes to EC and national VAT legislation and the impact of these changes on business.

We aim to provide substantial information, not only for use during the conference, but also as a reference tool back home.

During the sessions, participants will have the opportunity to raise questions. Participants are invited to contribute as much as they believe is useful during the panel discussions, in order to make this conference as interactive as possible. During each session, there will be sufficient time to answer questions and to discuss the issues with the audience.

The conference offers a unique opportunity for networking. Persons responsible for VAT and Customs from different companies and countries will be present. It is the ideal moment to exchange ideas and gather information from other countries.

## Speakers, moderators, panel members

**Prof. Patrick Wille**, **Marc Govers** (The VAT House, Belgium), **Hannes Gurtner** (Leitner + Leitner, Austria), **Jan Kaucký** (RNDr. Jan Kaucký, Czech Republic), **Emmanuel Cotesat** (Emmanuel Cotessat Sté d'Avocats, France), **Marnix Cornette** (RFN, France), **Marja van den Oetelaar** (The VAT Consultancy Firm, the Netherlands), **Regine Schluckebier** (VAT Consulting AG, Switzerland), **Stefan Maunz** (Küffner Maunz Langer Zugmaier, Germany), **Nicoletta Mazzitelli** (CBA Studio Legale e Tributario, Italy), **Ranetta Petrovácz** (Petitum Kft, Hungary), **Iris Schaefer** (WP/StB Iris Schaefer, Germany), **Manuel Pérez de Algaba** (IVA Consulta, Spain), **Morten Stegard** (Advokatfirmaet Stegard, Norway), **Angela Rosca** (Taxhouse, Romania), **Alessandro Portale** (Studio Portale, Italy), **Mats Holmlund** (Skeppsbron Skatt, Sweden), **Dorota Baczweska** (Independent Tax Advisers, Poland), **Steve Botham** (Covertax Ltd, United Kingdom), **Laurent Grençon** (ATOZ tax advisers Luxembourg), **Thomas Pühringer** (Pühringer TaxConsulting GmbH, Austria)

## About VAT Forum

VAT Forum is an international partnership of indirect tax specialists and was founded in 1999 by Prof. Patrick Wille and other independent VAT consultants and member companies.

It consists of partners (highly experienced, independent Customs and VAT consultants), and members (companies that trade across borders). The Forum organises activities and provides services for its members.

It is a fact that VAT and customs are becoming major issues and a significant liability for those businesses that are active across borders in Europe; this is not only the case for multinational firms, but also for smaller companies that trade within Europe.

For this reason, it is VAT Forum's main aim to support the VAT and customs compliance requirements of its members actively, by means of short and long-term training programmes, conferences, information dissemination, weekly newsletters, technical discussion groups, lobbying and networking.

## Registration Form

### 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
- Or register by visiting our website: [www.vatforum.com/budapest](http://www.vatforum.com/budapest)

Company: .....

Name of participant: .....

E-mail address: .....

Address: .....

Country: .....

Telephone: .....

Fax: .....

VAT identification number: .....

## Conference: Hotel Intercontinental Budapest \*\*\*\*\*

Participation fee for the summit; prices do not include VAT.

	VAT Forum Members:	Non-Members:
<b>Early subscriptions: before 23 March 2010</b>	<input type="checkbox"/> € 1100	<input type="checkbox"/> € 1300
<b>Normal price</b>	<input type="checkbox"/> € 1300	<input type="checkbox"/> € 1500

I want to order a memory stick containing the presentations in \*.pdf format (as long as the speaker agrees) and all the other documentation: € 100

(the memory stick will be sent immediately after the conference; it cannot be ordered separately)

To become a member of VAT Forum: € 1000

If you have special dietary requests, please indicate:  Vegetarian  Vegan

I would like to bring my partner with me and pay € 250; this amount covers all dinners in the evening, cocktails before dinner and social events.

To register online: [www.vatforum.com/budapest](http://www.vatforum.com/budapest)

An invoice will be sent after receiving your application form. Payments can be made to the following bank KBC IBAN number BE91 7340 0322 7176; BIC code KREDBEBB or by sending a company cheque. The payment must be made before the conference starts.



### For more information:

VAT Forum CV,  
O.L.Vrouwstraat 6/4,  
B-1850 Grimbergen,  
Belgium

Phone: +32 2 272 44 39  
Fax: +32 2 272 44 30  
0465.676.610  
RPR Brussel

VAT n°: BE 0465 676 610  
[info@vatforum.com](mailto:info@vatforum.com)

## Hotel reservation: Hotel Intercontinental Budapest \*\*\*\*\*

28/04  29/04  30/04  01/05

Double room for single use (breakfast included): € 107 per night

Double room for double use (breakfast included): € 115 per night

The rooms will be directly invoiced in HUF to the participant; the room prices do not include any taxes. They must be guaranteed by means of a credit card.

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

### Signature + date

The prices for the hotel rooms can be guaranteed until 23 March 2010, subject to availability. Participants are free to reserve another hotel. If you reserve another hotel, arrangements can be made for you to attend the buffet dinner and formal dinner. Cancellation: Nominated individuals who are unable to attend can nominate somebody else to go in their place. If we are notified of cancellations before 23 March 2010, the sum paid will be reimbursed after the deduction of € 150 to cover administration costs. For cancellations made from 23 March 2010 onwards, a reimbursement of 50% will be made and the documentation will be sent to the participant.