

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

12th

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.

26, 27, 28, 29 and 30 September 2011

Lindner Hotel**** Antwerp (Belgium)

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12th 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 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:

- **Belgium:** Patrick Wille, Heidi Deschacht, Els Meynendonckx, Frank Borger, Peter Raes (THE VAT HOUSE), Katia Delfin Diaz (OmniVAT).
- **France:** Emmanuel Cotessat (Société d'avocats Emmanuel Cotessat)
- **Luxembourg:** Christophe Plainchamp (Atoz)
- **The Netherlands:** Marja van den Oetelaar, Fred Vervae (VAT Advice Company)
- **Germany:** Christian Salder, Stefan Maunz (küffner maunz langer zugmaier)
- **Spain:** Manuel Peréz de Algaba (IVA Consulta),
- **Italy:** Alessandro Portale (Studio Portale), Nicoletta Mazzitelli (CBA Studio Legale e Tributario)
- **Czech Republic:** Jan Kaucký (RNDr Jan Kaucký)
- **Poland:** Dorota Baczweska (Independent Tax Advisors Doradztwo Podatkowe)
- **Sweden:** Pär Sundberg (Skeppsbron Skatt)
- **Hungary:** Ranetta Petrovácz (Petitum Kft)
- **Austria:** Hannes Gurtner (Leitner+Leitner), Thomas Pühringer (Pühringer Tax Consulting GmbH)
- **United Kingdom:** David Stokes (Accordance Ltd), Steve Botham (Covertax)
- **Switzerland:** Regine Schluckebier (VAT Consulting AG)
- **Romania:** Christian Radulescu (Taxhouse SRL)
- **Slovakia:** Milan Vargan (TAX systems)
- **Portugal:** Conceição Gamito (Vieira de Almeida & Associados)

Plenary discussion sessions

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

The impact of Regulation 282/2011 of 15 March 2011

by Professor Patrick Wille (BE), President of VAT Forum and partner at THE VAT HOUSE

Regulation 282/2011 of 15 March 2011 applies from 1 July 2011 and is - unlike a Directive - binding in its entirety and directly applicable in all Member States. During the plenary session, some important provisions of this Regulation will be discussed. Other provisions will be dealt with during different workshop sessions. The scope of the plenary session discussion involves two major subjects, namely the concepts of place of business and fixed establishment and the concepts of status, capacity and location of the customer. Four other topics will also be dealt with briefly.

The six topics that will be covered are:

- Articles 10 to 13 of Regulation 282/2011 contain the description of the concepts of the place of business and fixed establishment. However for general B2B services they are limited to receiving and using the services, and for general B2C services they are limited to the supply of services and refer to article 192a of the EU VAT Directive. Furthermore, for the application of the entire EU VAT Directive, the concepts of permanent address and usual residence are also defined. Article 53 of Regulation 282/2011 finally formalises the conclusion of the ECJ with a view to having a sufficient degree of permanence and human and technical resources in order to have a permanent establishment for VAT purposes; however, it is limited to the applications of article 192a, so only applies within the field of liability to pay VAT. Cases studies during the workshops on fixed establishments will elaborate on this topic even further.
- Articles 17 to 25 of Regulation 282/2011 deal with the concepts of the status, capacity and location of the customer. The point when a person is regarded as a taxable person is discussed, as well as the location of the customer if he is established in one or more country and the identification of the fixed establishment to which the service is provided. An important statement whose the impact should be analysed is the fact that the rule governing the place of supply of services is the one applicable based on the circumstances at the time when the chargeable event occurred.
- Articles 4 and 55 of Regulation 282/2011 clarify how a VAT identification number should be dealt with and when it should be communicated by or on behalf of taxable persons without the right to deduct VAT by and to whom general B2B services are supplied as well as goods which do not qualify as distance sales.

- Articles 38 and 39 of Regulation 282/2011 define the concept of 'means of transport'. A list is provided stating which vehicles are means of transport and a description of continuous possession is given.
- Article 6 of Regulation 282/2011 defines the scope of restaurant and catering services.
- Articles 15 and 35 of Regulation 282/2011 define the concept of passenger transport carried out within the EU.

Invoicing Directive 2010/45/EU – Implementation Guidelines?

By Gary Wilkinson, DG TAXUD, European Commission, Professor Patrick Wille (BE), President of VAT Forum and partner at THE VAT HOUSE and Isabelle Desmeyere, Managing Director of VAT Forum.

The European Commission has issued draft guidelines for the Invoicing Directive 2010/45/EU. The details of the aims of the rules on e-invoicing are contained in recitals 8 to 11 of this Directive. Articles 217, 232 and 233 of the EU VAT Directive have been changed by Directive 2010/45/EU and reflect these aims.

This additional guidance is provided in order to improve understanding of those articles. The aim is to help Member States by giving guidance on how to implement and apply the articles in national legislation in a more consistent manner and to help businesses with practical issues.

The following guideline topics will be discussed:

1. Invoices must reflect an actual supply – recital 10 of Directive 2010/45/EU
2. Definition of e invoices – Article 217
3. Customer acceptance – Article 232
4. Authenticity of origin – Article 233(1), third subparagraph
5. Integrity of content – Article 233(1), fourth subparagraph
6. Legibility – Article 233(1), first and second subparagraphs
7. Choice of means of ensuring authenticity of origin, integrity of content and legibility – Article 233(1), second subparagraph
8. Business controls – Article 233(1), second subparagraph
9. Reliable audit trail – Article 233(1), second subparagraph
10. Advanced electronic signature and EDI – Article 233(2)
11. Point in time of issue and end of storage period – Article 233(1), first subparagraph
12. Storage of invoices

During this session, participants are invited to discuss with the session leaders the content and comments already available on the Guidelines issued by the European Commission.

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 actively invited to raise questions about practical issues. The number of participants per workshop is strictly limited to 16 persons.

Level 1 workshop sessions

VAT checks related to intra-Community transactions and importation

by Heidi Deschacht (BE), partner at THE VAT HOUSE and Manuel Perez de Algaba (ES), partner at IVA Consulta

Based on article 262 of the EU VAT Directive, businesses must submit outgoing recapitulative (VIES) statements for intra-Community supplies of goods, simplified triangulations and services. Some Member States also require an incoming recapitulative statement when acquiring goods from another Member State based on article 268 of the EU VAT Directive or for incoming services based on the intention of fighting fraud. Whether or not incoming lists are required, the tax authorities do have the information, so business should be prepared in case of an audit.

During the workshop it will be discussed:

- what checks companies should perform when sending in their VAT return and their recapitulative statements;
- what differences may occur and how to explain them;

The relationship with the Intrastat return will also be discussed and the differences that may occur.

The impact of article 16 of the Regulation 282/2011 which states that an intra-Community acquisition shall always be taxed in the Member State where the transport ends and that corrections are to be made in the Member State of shipment according to its own rules will also be discussed. Furthermore, VAT authorities also receive information from the Customs authorities in respect of the VAT amount paid (or to be paid) at importation and exempt importations followed by an intra-Community supply.

Taxable basis: incidental expenses, cash and price discounts

by Heidi Deschacht (BE), partner at THE VAT HOUSE and Conceição Gamito (PT), partner at Vieira de Almeida & Associados

According to articles 73, 78 and 79 of the EU VAT Directive, in respect of the supply of goods or services the taxable amount shall include everything which constitutes consideration obtained or to be obtained by the supplier, in return for the supply, from the customer or a third party as well as taxes, duties, levies and charges, excluding the VAT itself. Specific rules for incidental costs, which may or may not have been charged separately, can be different from country to country since the EU VAT Directive provides an option here. The taxable basis should not include cash discounts, price discounts and rebates and amounts received by a taxable person from the customer as repayment of expenditure incurred in the name and on behalf of the customer, and entered in his books in a suspense account, but how do different Member States deal with those issues?

Some different approaches will be highlighted and discussed in depth by means of case studies. This workshop is also given at Level 2.

Call-off stocks versus consignment stocks

by Nicoletta Mazzitelli (IT), partner at CBA Studio Legale e Tributario and Steve Botham (UK), partner at Covertax

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 applying a specific consignment or call-off scheme where it is possible. Which 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 recipient? What about intrastat and quarterly sales listing obligations? What are the obligations of the recipient of the call-off stocks and consignment stocks?

INCOTERMS & VAT

by Katia Delfin-Diaz (BE), owner of OmniVAT and Jan Kaucký (CZ) of RNDr. Jan Kaucký

Incoterms are often used in ERP or invoicing systems to determine the VAT treatment of a supply of goods. But what is the meaning of the different Incoterms used? Incoterms® 2011 have been applicable since 1 January 2011. The Incoterms DAF, DES, DEQ, DDU have become obsolete whereas two new Incoterms, Delivered At Port (DAP) and Delivered At Terminal (DAT) have been introduced. 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. 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? Special attention will be paid to the new Incoterms and their VAT treatment.

Fixed establishments and VAT

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

Since the introduction of article 192a of the EU VAT Directive in respect of the intervention of the fixed establishment, 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) the taxable person makes a taxable supply of goods or 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? What is the impact of articles 53 and 54 of Regulation 282/2011? When is a fixed establishment assumed to have a sufficient degree of permanence and human and technical resources? When is a fixed establishment assumed to be intervening?

This workshop is also given at Level 2.

The commissionaire or agent structure

by Fred Vervaeke (NL), partner at The VAT Advice Company and David Stokes (UK), director at Accordance Ltd

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? Furthermore, article 28 of the EU VAT Directive states that where a taxable person acting in his own name but on behalf of another person takes part in a supply of services, he shall be deemed to have received and supplied those services himself. The EU VAT Directive does not contain this provision for the supply of goods. In this respect the ECJ ruled in Case C-185/01, Auto Lease Holland BV v Bundesamt für Finanzen, that there is not a supply of fuel by the lessor of a vehicle to the lessee where the lessee fills up the vehicle which is the subject matter of a leasing contract at filling stations, even if the vehicle is filled up in the name and at the expense of that lessor. Article 30 of the Regulation 282/2011 on the intermediary services referred to in article 46 of the EU VAT Directive rendered to non-taxable persons acting in the name and on behalf of another person will also be briefly discussed. This workshop is also given at Level 2.

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

Level 2 workshop sessions

Recharging headquarters' costs to branches and group companies

by Dorota Baczewska (PL), partner at Independent Tax Advisors and Cristian Radulescu (RO), partner at Taxhouse

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-allocation 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? This workshop is also given at Level 3.

VAT on importation into the EU

by Ráneta Petrováč (HU), partner at Petium Kft and Els Meynendonckx (BE) partner at THE VAT HOUSE

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;
- The use of Customs agents;
- Transportation of goods under special schemes (such as T1) and the withdrawal of those goods from the special schemes;
- Exempt importations.

When dealing with the exemption from import VAT in the case of importation followed by intra-Community supplies, special attention will be given to the new requirements mentioned in article 143, 2 of the EU VAT Directive in order to combat fraud.

Work on movable goods

by Professor Patrick Wille (BE), partner at THE VAT HOUSE and president of VAT Forum and Alessandro Portale (IT) consultant at Studio Portale

More and more companies are calling upon foreign subcontractors to process their goods; these goods are then either sent back to the owner after processing or sent on to the next subcontractor or directly to the customer.

The provisions for "work on movable goods" applicable here also apply to repairs carried out on the premises by a service provider, often as part of a worldwide contract signed by the whole group of companies. The real consequences of the new place of supply rules applicable since 1 January 2010 will be discussed, as well as the following issues during an in-depth analysis of work on movable goods:

- the definition of work on movable goods versus supply with installation
- the VAT rate to be applied when performing work on movable goods
- the transfer of the goods to and from the Member State where the work is carried out
- the place of supply of repair services in the case of global service contracts
- the re-importation of goods after repair (or contract work) outside the EU

The impact of articles 8 and 34 of the Regulation 282/2011 which clarify the qualification of assembly services will also be elaborated during this workshop.

Conference services

by Alessandro Portale (IT) of Studio Portale and Marja van den Oetelaar (NL), partner at The VAT Advice Company

Services consisting of admission to conferences are located where those events physically take place. Article 32 of the Regulation 282/2011 clarifies that the right of admission to conferences and seminars is considered to be such an admission service, as referred to in article 53 of the EU VAT Directive. But what is the scope of an admission service? Furthermore, article 44 of the Regulation 282/2011 states that any instruction for vocational purposes is exempt. What is the scope of this?

The supply of services by the organisers of such events does not qualify as an admission service but should be dealt with as a general B2B service under article 44 of the EU VAT Directive. But what services should then come under the general B2B rule for services? Should conferences be invoiced as a single service or can (or 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?

Chain transactions

by Els Meynendonckx (BE), partner at THE VAT HOUSE and Christophe Plainchamp (LU), partner at Atoz

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.

VAT warehousing

by Els Meynendonckx (BE), partner at THE VAT HOUSE and Marja van den Oetelaar (NL), partner at The VAT Advice Company

Articles 154 onwards 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?
- To what extent are services linked to goods exempt or taxable when they are placed under a VAT warehousing scheme to which the general B2B rule for services (article 44 of the EU VAT Directive) applies?

The Workshops

Storage of goods

by Professor Patrick Wille (BE), President of VAT Forum and partner at THE VAT HOUSE and Thomas Pühringer (AT) owner 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 the EU VAT Directive, 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.

Customs warehousing and international trade

by Regine Schluckebier (CH), partner at VAT Consulting AG and Jan Kaucký (CZ) of RNDr. Jan Kaucký

A customs warehouse is a facility where imported goods can be stored without being subject to import duties, VAT or other import taxes, or to non-tariff trade policy measures. When moving your goods in and out of a member state, customs warehousing can give your business the following advantages:

- it can enable you to delay the payment of import duties and VAT on imported goods, which can help with your long-term cash flow planning
- if you will be re-exporting to a non-European Union country, storing your goods in a customs warehouse usually means you won't have to pay customs duty or VAT at all
- the licence holder can carry out certain customs-approved 'usual forms of handling' to provide added value, such as re-packaging, conservation, testing and marking.

There are two types of customs warehouse. Private warehouses - known as types C, D and E - are for the storage of goods by an individual trader. A public warehouse (type A), that is operated by customs, public bodies or storage companies is authorised for use by a warehouse keeper, who will accept the goods but takes no responsibility for them.

At the point when goods are withdrawn from the customs warehouse scheme, VAT and import duties will become due. Where a firm has various bonded warehouses in different Member States of the EU, a single European authorisation can be applied for (i.e. one authorisation for all the various warehouse locations). The different procedures and possibilities will be discussed from both a customs and VAT point of view.

Fixed establishments and VAT

by Nicoletta Mazzitelli (IT), partner at CBA Studio Legale e Tributario and Cristian Radulescu (RO), partner at Taxhouse

For the description of the workshop, see Level 1.

The commissionaire or agent structure

by Fred Vervae (NL), partner at The VAT Advice Company and Dorota Baczweska (PL), partner at Independent Tax Advisors

For the description of the workshop, see Level 1.

Taxable basis: incidental expenses, cash and price discounts

by Heidi Deschacht (BE), partner at THE VAT HOUSE and Conceição Gamito (PT), partner at Vieira de Almeida & Associados

For the description of the workshop, see Level 1.

Liability in Poland

by Dorota Baczweska (PL), partner at Independent Tax Advisors

Polish VAT is quite complex and it can turn out very costly if the VAT law is not observed. Recently, the provisions deciding who should pay the VAT in Poland have been changed again. Therefore this seminar will analyse in detail the cases where the supplier must pay the VAT and those where the customer is to pay the VAT under the reverse charge mechanism. In addition the cases will be discussed where it is still necessary or useful to apply for a ruling with a view to applying VAT or reverse charge. It shall also be analysed how sales under reverse charge and purchases under reverse charge should be recorded on the VAT return and how businesses should deal with errors and consequently the correction of VAT returns.

Furthermore, the penalty scheme will also be looked into: what happens when the wrong VAT scheme is applied in terms of liability to pay VAT?

Introduction to doing business in ...

What are the relationships between the different levels of legislation that regulate the application of VAT in the country concerned?

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? 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 and EC recapitulative statement?

Switzerland

by Regine Schluckebier (CH), partner at VAT Consulting AG.

In Switzerland, a new VAT law came into effect in 2010. Are you sure you have not missed any of the changes in the Swiss legislation?

How is the concept of taxable person defined?

What simplifications or special schemes apply when importing goods into Switzerland?

What is the place of supply of services charged to a Swiss recipient and consequently the obligations of the Swiss recipient?

Could there be any double taxation issues?

Slovakia

by Milan Vargan (SK), partner at TAX systems

Many businesses have their shared service centre or production plant in Slovakia.

What kind of liability applies in Slovakia in case of VAT errors?

How should you correct errors on the VAT return?

To what extent can the reverse charge procedure be applied?

What is the VAT treatment for importation into Slovakia?

What are the requirements to apply triangulation in Slovakia?

Level 3 workshop sessions

VAT Planning:

ways to improve the cash flow in your company

by Emmanuel Cotessat (FR), partner at Emmanuel Cotessat Law Firm and Hannes Gurtner (AT), partner at Leitner+Leitner.

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 Christian Salder (DE), partner at küffner maunz langer zugmaier and Hannes Gurtner (AT), partner at 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, regulations and ECJ cases can be used to prove where the place of supply is deemed to be? 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.

Financial Services

by Stefan Maunz (DE), partner at küffner maunz langer zugmaier and Pär Sundberg (SE), partner at Skeppsbron Skatt

When dealing with financial services, VAT can easily become a cost factor. The purpose of this workshop is to explore possibilities to minimize risks at the level of input VAT, for example by exploiting the option to tax or other favourable structures. What is more, important court cases with regard to the scope of the VAT exemptions for financial services have been seen in the last years. Judgements on the Swift case (C-350/10) and Deutsche Bank case (C-44/11) are to be expected in the autumn and they will have an impact on outsourcing certain services. They will not only affect the banking and insurance sector, but every other taxpayer that does business with banks or insurance companies as well.

The reporting obligations – namely the EC sales list – make it more and more transparent for the local tax administration where services have been purchased by companies which do not have a full right to recover input VAT. It shall therefore also be explored in the workshop who needs to report what, and what consequences may arise from the EC sales lists. Furthermore, the impact of article 9 of the Regulation 282/2011 will also be looked into. This article states that the sale of an option, where it is an exempt transaction, including negotiation but not management or safekeeping, in shares, interests in companies or associations, debentures and other securities, but excluding documents establishing title to goods, and the rights or securities referred on immovable goods, shall be a supply of services.

Supplies of gas and electricity:

How to apply the new rules from 2011 onwards

by Professor Patrick Wille (BE), partner at THE VAT HOUSE and president of VAT Forum and Milan Vargan (SK), partner at TAX systems

The place of the supply of gas through a natural gas system or any network connected to such a system to a taxable dealer is the place where the taxable dealer is established, but only insofar as the natural gas system is situated within the territory of the Community. What rules are applicable if the gas is not yet in the natural gas system situated within the territory of the EU but on a vessel or in a natural gas system situated outside the EU? When gas or electricity has been purchased for use or consumption but is resold afterwards and thus not used or consumed, what corrections have to be made?

Since 1 January 2011, article 143 of the EU VAT Directive has also exempted the importation of gas fed in from a vessel transporting gas into a natural gas system or any upstream pipeline network. How do Member States apply this exemption on importation? What are the conditions? Is it possible to use a VAT warehouse for the gas stored in tanks connected to a natural gas system?

The workshop will deal with these and other questions on the basis of some practical cases.

Five recent European Court Cases

by Frank Borger (BE), partner at THE VAT HOUSE and Emmanuel Cotessat, partner at Emmanuel Cotessat Sté d'Avocats

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.

- R., Case C 285/09 (7 December 2010): refusal of exemption for intra-Community supplies where the supplier concealed the identity of the true purchaser.
- X, C 84/09 (18 November 2010): the classification of a transaction as an intra-Community supply or acquisition cannot be made contingent on a time period during which the transport of the goods in question from the Member State of supply to the Member State of destination must be begun or completed.
- EMI Group Ltd, C 581/08 (30 September 2010): concepts of 'gifts of small value' and 'samples'.
- Euro Tyre Holding BV, C 430/09 (16 December 2010): two successive supplies between different taxable persons acting as such, but a single intra-Community transport.
- Weald Leasing Ltd, C 103/09 (22 December 2010): concepts of tax abuse and tax advantages.

Recharging headquarters' costs to branches and group companies

by Dorota Baczweska (PL), partner at Independent Tax Advisors and Peter Raes, partner at THE VAT HOUSE

For the description of the workshop, see Level 2.

Registration Form part 1: the programme

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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 26 September 2011

- 12:30: Lunch
14:00: The impact of the Regulation 282/2011 of 15 March 2011
17:30: End of the first day
19:00: Dinner at the Lindner hotel

Tuesday 27 September 2011

- 09:00: VAT Checks related to intra-community transactions and importation (level 1)
 VAT on importation into the EU (level 2)
 Recharging headquarters' costs to branches and group companies (level 2)
 Supplies of gas and electricity: How to apply the new rules from 2011 onwards (level 3)
- 12:30: Lunch
14:00: Taxable basis: incidental expenses, cash-discounts and price discounts (level 1)
 Fixed establishments and VAT (level 2)
 Work on movable goods (level 2)
 Recharging headquarters' costs to branches and group companies (level 3)
- 17:30: End of the second day
18:00 Guided Tour of Antwerp followed by a dinner

Wednesday 28 September 2011

- 09:00: Call-off stocks versus consignment stocks (level 1)
 Introduction to doing business in Switzerland (level 2)
 Conference Services (level 2)
 The commissionaire or agent structure (level 2)
 Financial Services (level 3)
- 12:30: Lunch
14:00 INCOTERMS & VAT (level 1)
 Taxable basis: incidental expenses, cash-discounts and price discounts (level 2)
 Liability in Poland (level 2)
 Introduction to doing business in Slovakia (level 2)
 Proof of B2B supply of services based on EU legislation and ECJ jurisprudence (level 3)
- 17:30: End of the third day
19:00: Graduation ceremony for students of the EU VAT Expert Degree. Students who have passed their exam will be presented with their certificate. The ceremony takes place at Huis De Colvenier, Sint - Antoniusstraat 8, 2000 Antwerpen and is followed by a cocktail and gala dinner.

Thursday 29 September 2011

- 09:00: Fixed establishments and VAT (level 1)
 Chain transactions (level 2)
 Customs warehousing and international trade (level 2)
 Five recent European Court Cases (level 3)
- 12:30: Lunch
14:00: The commissionaire or agent structure (level 1)
 Storage of goods (level 2)
 VAT warehousing (level 2)
 VAT Planning – ways to improve cash flow in your company (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 30 September 2011

- 09:00: Invoicing Directive 2010/45/EU – Implementation Guidelines?
12:30: Lunch (and end of the Summit Week)

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 2: general

For more information:

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

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VAT n°: BE 0465 676 610
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IBAN: BE91 7340 0322 7176
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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/antwerp

Company:.....
Name:.....
Address:.....
Postal code and town:.....
VAT identification number:.....
Phone:.....
Fax:.....
E-mail:.....

- 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. (the catering amount will be shown separately on the invoice)

Full attendance package

Includes attendance, binder, coffees, lunches, dinners and social events on 26/09, 27/09, 28/09, 29/09 & 30/09 for one person

Early subscriptions (before 25/08) by VAT Forum members: € 1950

Early subscriptions (before 25/08) 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 26/09, 27/09 & 28/09 for one person

Early subscriptions (before 25/08) by VAT Forum members: € 1350

Early subscriptions (before 25/08) 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 28/09, 29/09 & 30/09 for one person

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 sessions

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

Hotel Reservation: Lindner Hotel**** Antwerp

25/09 26/09 27/09 28/09 29/09 30/09

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 will be added, city or tourist taxes and breakfast are included.

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 Antwerp.

Cancellation: Nominated individuals who are unable to attend can nominate somebody else to go in their place. For cancellations notified before 25 August 2011 the sum paid will be reimbursed after the deduction of €150 to cover administration costs. For cancellations made from 25 August 2011 onwards, a reimbursement of 50% will be made and the documentation will be sent to the participant. Cancellations after 22 September 2011 will be considered as "no show", no reimbursements will be made.