

14th Annual VAT Summit

- **VAT neutrality of marketing and sales events**
- **The EU draft Regulations on immovable property (services), telecom services, conference services and the one-stop-shop mechanism**

24-25-26 April 2013

Madrid (Spain) - Hotel Mercure Santo Domingo ****

www.vatforum.com/madrid

Who should attend the summit?

- VAT managers working in a multinational environment
- VAT compliance managers responsible for VAT reporting in different member states
- VAT officials dealing with large and foreign taxable persons
- VAT advisers serving multinational clients

Wednesday 24 April 2013

Welcoming (19:00 – 23:00)

19:00 **Cocktail followed by a welcome dinner**

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
- Documentation binder and underlying information on a memory stick

Thursday 25 April 2013

8:45 – 9:15 **Welcome and introduction by Prof. Patrick Wille, president of VAT Forum**

VAT neutrality of marketing and sales events (9:15 – 15:30)

9:15 – 10:00 **VAT deduction and refunds related to marketing and sales events: is VAT neutrality respected?**
by Thorsten Lang, Hewlett Packard, Germany*

For many businesses, organising marketing and sales events is a core business activity. Without those events businesses would not generate any added value to be taxed. However, the deduction or refund of VAT on many marketing events is limited or refused. Why do input VAT restrictions apply to core business activities?

Marketing events are often supported by handing out gifts, providing vouchers, organising conferences, etc.

10:00 – 10:30 **Recharging expenses made for marketing events**
by Patrick Wille, THE VAT HOUSE, Belgium

Once a marketing campaign has been set up, the expenses incurred are often borne by different companies in a group and are thus recharged as marketing services. What is the concept and scope of such a recharged marketing service? What is its impact on the deduction of VAT?

Moreover, when the recipient of the marketing service is outside the EU, then use and enjoyment rules may apply if they have been implemented by a Member State. If VAT does have to be charged, then reciprocity also becomes an issue if the non-EU customer is not registered in the country of the use and enjoyment.

10:30 – 11:00 **Coffee break**

11:00 – 11:45 **Vouchers as marketing or sales tools**
by Emmanuel Cotessat, Emmanuel Cotessat Sté d'Avocats, France

Vouchers have always been a popular marketing tool and the ECJ has made quite a lot of rulings in respect of the deductibility of VAT related to vouchers. It has become clear that serious action had to be taken at EU level in order to sort out the VAT treatment of vouchers. In this respect a proposal - COM(2012) 206 final - for a change to the Directive has been issued. To what extent does this proposal meet the needs of businesses? What is lacking in the proposal? Will this proposal finally ensure the neutrality of VAT when using vouchers for marketing or sales purposes?

11:45 – 12:30 **Gifts as marketing or sales tools**
by Els Meynendonckx, THE VAT HOUSE, Belgium

Besides vouchers, gifts are also a popular marketing or sales tools. Gifts are not only offered to (potential) customers, but also to suppliers. Free attendance at a conference or social event may also constitute a gift. What are the conditions you need to meet in order to ensure the VAT deduction of the gifts offered to your business partners? What about the neutrality of VAT in this respect? After all, business gifts are only offered in

order to increase sales or to guarantee good relationships as to improve your business activities and to create more added value.

12:30 – 14:00 **Lunch**

14:00 – 14:45 **Discount redistribution**
by Raymond Feen, ALLVAT, the Netherlands

Within internal groups the cost of discounts offered to final customers are often redistributed amongst different group companies being part of the distribution and financial chain. The attribution of those discounts does not always follow the invoicing stream, and so credit notes cannot be issued in those cases. But in that case, how should the attribution of discounts be dealt with?

14:45 – 15:30 **Granting access to events – Introduction to the Regulation proposal by Maryse Volvert* (Taxud, European Commission) and further analysis**
by Jan Kaucký, RNDr. Jan Kaucký, Czech Republic

A proposal – COM(2012) 763 final - to amend Implementing Regulation 282/2011 was issued on 18 December 2012. One of its intentions is for: *the supply of tickets granting access to a cultural, artistic, sporting, scientific, educational, entertainment or similar event by an intermediary acting in his own name but on behalf of the organiser or by a taxable person, other than the organiser, acting on his own behalf [to] follow the rule for entries to such events when directly granted by a taxable person to another taxable person or to a non-taxable person.*

What would be the implication of this amendment in respect of the supply chain for an event? What is the impact of the deductibility of VAT when access to the event is related to marketing or sales?

15:30 – 16:00 **Coffee break**

Telecom (16:00 – 17:30)

16:00 – 17:30 **Telecom services – Introduction to the Regulation proposal by Maryse Volvert*, Taxud, European Commission and further analysis by Patrick Wille, THE VAT HOUSE, Belgium**

During last year's summit we discussed the problems which had to be overcome today when rendering telecom services and, especially, from 2015 onwards. When drafting the proposal – COM(2012) 763 final - to amend Implementing Regulation 282/2011 of 18 December 2012 quite a lot of the issues discussed last year were taken into account.

What does the current proposal provide for telecom services and what are the practical consequences? Where does it still show loopholes and does it need to be adapted in order to provide a workable solution?

17:30 **Wrap-up of the day**

20:00 **Cocktail followed by a Gala-dinner (suit & tie)**

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 as well, not only to be used 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 from different companies and countries will be present. It is the ideal moment to exchange ideas and gather information from other countries.

Immovable property and services connected with immovable property (9:00 – 12:30)

9:00 – 9:20 **Introduction to the Regulation proposal**

by Maryse Volvert, Taxud, European Commission*

Article 47 of the VAT Directive states that the place of supply of services connected with immovable property is the place where the property is located. The proposal – COM(2012) 763 final - to amend the Implementing Regulation 282/2011 of 18 December 2012 includes measures to clarify the scope of that provision based on guidelines agreed by the VAT Committee.

To what extent does this proposed text help to clearly define the place of supply of services related to immovable property?

During the following sessions, the current treatment of several of the services supposed to be 'connected to immovable property' will be analysed. This will hopefully make it clear to all EU Member States that there is an urgent need to adopt the proposal so that all Member States apply the rules in the same way.

9:20 – 10:00 **Immovable property v. supply with installation**
by Hannes Gurtner, LeitnerLeitner, Austria with comments from Maryse Volvert, Taxud, European Commission*

The proposed article 13b provides a definition of what constitutes immovable property. The concept of immovable property is a common notion independent of national law. A definition of this concept is needed to facilitate the correct application of the place-of-supply rules and should make it easier to distinguish between services related to immovable property and supplies with installation.

10:00 – 10:30 **Storage services: related to immovable property or transport services?**
by Patrick Wille, THE VAT HOUSE, Belgium with comments from Maryse Volvert, Taxud, European Commission*

The proposed changes to Regulation 282/2011 of 18 December 2012 provide for a provision that determines that the storage of goods for which a specific part of the property is assigned for the exclusive use of the customer is a service related to immovable property.

What storage services are then considered to be transport services? What is the status of this measure in different Member States?

10:30 – 11:00 **Coffee break**

11:00 – 12:00 **Services related to immovable property – Panel discussion led by Stefan Maunz (küffner maunz langer zugmaier, Germany) with Maryse Volvert* (Taxud, European Commission) and different VAT Forum partners**

The proposed new article 31a in Regulation 282/2011 specifies that for services to be connected with immovable property, the connection needs to be sufficiently direct. That covers services derived from immovable property if the property makes up a constituent element of the service and is central and essential to the services supplied; or provided to, or directed towards, immovable property where the services have as their object the legal or physical alteration of that property.

This article provides examples to illustrate which services are connected with immovable property and which are not.

The panel will analyse the remaining problems and the position of the current national legislation on the services explicitly mentioned.

12:00 – 12:30 **Putting equipment at the disposal of customers – Continuation of panel discussion led by Mats Holmlund, Skeppsbronskatt, Sweden with Maryse Volvert* (Taxud, European Commission) and different VAT Forum partners**

The proposed new article 31b in Regulation 282/2011 specifies that where equipment is put at the disposal of a customer with a view to carrying out work on immovable property, that transaction shall only be a supply of services connected with immovable property if the supplier assumes responsibility for the execution of the work. A supplier who provides the customer with equipment together with sufficient staff for its operation with a view to carrying out work is presumed to have assumed responsibility for the execution of that work.

What is the intention of this text? What is the current position of Member States towards this situation?

12:30 – 14:00 **Lunch**

One-Stop-Shop Scheme (14:00 – 14:30)

14:00 – 14:30 **Mini one stop shop – Short introduction**
by Maryse Volvert, Taxud, European Commission with extensive business comments from Regine Schluckebier, VAT Consulting, Switzerland*

Council Regulation (EU) No 967/2012 of 9 October 2012 amended Implementing Regulation (EU) No 282/2011 as regards the special schemes for non-established taxable persons supplying telecommunications services, broadcasting services or electronic services to non-taxable persons as from 2015 onwards.

In order to facilitate compliance with VAT obligations where such services are supplied to non-taxable persons, a special scheme has been put in place for taxable persons established within the Community but not in the Member State where the services are supplied. The special scheme currently in place for taxable persons not established within the Community has been extended to cover all of those services. This will enable non-established taxable persons to designate a Member State of identification as a single point of electronic contact for VAT identification and VAT declarations.

How will the scheme work in practice in 2015 and is it fair towards suppliers of other goods and services?

EU developments (14:30 – 17:00)

14:30 – 15:15 **A brief insight in the accession of Croatia**
by Ante Pavić, LeitnerLeitner, Croatia

Croatia (HR) is joining the European Union on 1 July 2013.

Croatia had to amend its VAT legislation to bring it into line with the EU VAT Directive and Regulations etc. To the extent of our knowledge, an overview will be given of how Croatia has implemented the most important articles of EU legislation.

What hurdles are to be expected when doing business in the new Member State?

VAT Forum will also organise one or more full day of "doing business in Croatia" seminars in June 2013.

15:15 – 15:45 **Coffee break**

15:45 – 16:15 **The VAT expert group and the future of VAT in the EU**
by Stefan Maunz, küffner maunz langer zugmaier, Germany

In 2012 the EU set up an EU VAT Expert group.

What are the activities of this group? Have there been any achievements made so far? Is it useful to provide the members of this group with input and if so, how should this be done?

16:15 – 17:00 **The future of VAT in the EU**
by Maryse Volvert, Taxud, European Commission*

The European Commission is constantly working on new legislative proposals. An overview will be given of the upcoming changes and proposals at EU level with a view to the VAT legislation.

19:00 **Guided visit of the old city center of Madrid followed by a dinner**

About VAT Forum

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

It consists of partners (highly experienced independent 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 is becoming a major issue 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 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



For more information:

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The prices for the hotel rooms can be guaranteed until 9 April 2013 subject to availability. After 9 April 2013, we will inform you a.s.a.p. Hotel cancellations can only be made until 22 March 2013.

Participants are free to reserve another hotel.

Cancellation: Nominated individuals who are unable to attend can nominate somebody else to go in their place.

For cancellations of participation in the Summit of which we are notified before 22 March 2013, the sum paid will be reimbursed after the deduction of € 150 to cover administration costs. For cancellations made from 22 March 2013 onwards, a reimbursement of 50% will be made and the documentation will be sent to the participant. Cancellations after 18 April 2013 will be considered as a "no show" and no reimbursements will be made. If you register after 15 April 2013, we cannot guarantee that your name will appear on the participation list.

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/madrid

Company:
Name of participant:
E-mail address:
Address:
Country:
Telephone:
Fax:
VAT identification number:
 I do not want my e-mail address to be printed on the list of participants

Conference: Hotel Mercure Santo Domingo****

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

	VAT Forum Members and Tax Authorities:	Non-Members:
Early subscriptions: before 22 March 2013	<input type="checkbox"/> € 1200	<input type="checkbox"/> € 1500
Subscriptions after 22 March 2013	<input type="checkbox"/> € 1400	<input type="checkbox"/> € 1600

Promotion Code :

The documentation supplied consists of a small binder containing the slides and a USB stick containing the underlying documentation.

To become a member of VAT Forum: € 1000

If you have special dietary requests, please indicate this. Otherwise we cannot guarantee that we will be able to comply with your dietary wishes: 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/madrid

An invoice will be sent after receiving your application form. Payments can be made to the following bank account number IBAN BE 91 7340 0322 7176; BIC code KREDBEBB or by sending a company cheque. The payment must be made before the conference starts.

Hotel reservation: Hotel Mercure Santo Domingo****

24/04 25/04 26/04 27/04

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 may be added as well. Breakfast is included.

- Double room for single use (breakfast included): € 118 per night
 Double room for double use (breakfast included): € 138 per night

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

Signature + date

Speakers, moderators, panel members

Prof. Patrick Wille
Isabelle Desmeyere
Maryste Volvert
Jan Kaucký
Emmanuel Cotessat
Raymond Feen
Thorsten Lang
Els Meynendonckx
Hannes Gurtner
Ante Pavić
Stefan Maunz
Peter Raes

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(VAT Forum, Belgium)
(Taxud, European Commission) – * to be confirmed
(RNDr. Jan Kaucký, Czech Republic)
(Emmanuel Cotessat Sté d'Avocats, France)
(Allvat, the Netherlands)
(Hewlett Packard, Germany) – * to be confirmed
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(LeitnerLeitner, Croatia)
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