

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

14th

International School on Indirect Taxation

In collaboration with at least 25 VAT experts from about 18 European countries who will lead the workshops, discussions and seminars.

30 September, 1, 2, 3 and 4 October 2013

NH Hotel Gent Belfort (Ghent - Belgium)

*Easy to reach by direct train from Brussels Airport
or another train station in Brussels.*

14th 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

The workshops have been assigned different levels. Level 1 is for attendants with little experience in EU VAT or little experience in the specific topic of the workshop. Level 2 addresses attendants with a good EU VAT knowledge. Level 3 is aimed at attendants with a broad and in-depth knowledge of EU VAT legislation. It is both in the interest of the participant him or herself and the other workshop attendees to register at the right level to have fruitful discussions. It is possible to attend the International School Summit from Monday to Friday, from Monday to Wednesday, or from Wednesday to Friday. Single day or half-day registrations are also possible.

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.

The moment the chargeable event occurs and VAT becomes chargeable: the hidden impact of the latest changes in articles 64 and 66 of the EU VAT Directive

By Professor Patrick Wille (BE), President of VAT Forum and partner at the VAT HOUSE

Some Member States have not implemented the option in art. 66 of Dir 2006/112/EC that makes the VAT chargeable at the time the invoice is issued. As a consequence a VAT invoice cannot be issued before a taxable transaction takes place or a payment is received. For intra-Community transactions, specific rules exist for the time when VAT is chargeable. All these complex rules have implications for reporting in the VAT return. Hence invoices sometimes have to be reported for VAT in a different period than the period of booking. During the plenary session, these rules will be explained with some practical examples.

Who are the workshop and seminar leaders?

The following VAT experts will lead workshops and seminars at the International School:

- **Austria:** Hannes Gurtner (Leitner+Leitner), Thomas Pühringer (Pühringer Tax Consulting GmbH)
- **Belgium:** Patrick Wille, Els Meynendonckx, Frank Borger, Peter Raes (THE VAT HOUSE), Katrien Robberechts (VAT House Services), Katia Delfin Diaz (OmniVAT)
- **Cyprus:** Alexis Tsielepis (Costas Tsielepis & Co Ltd.)
- **Czech Republic:** Jan Kaucký (RNDr. Jan Kaucký)
- **Denmark:** Katja Brandt (VAT advice)
- **France:** Emmanuel Cotessat (Société d'avocats Emmanuel Cotessat)
- **Germany:** Stefan Maunz (küffner maunz langer zugmaier), Iris Schaefer (WP/StB Iris Schaefer)
- **Greece:** Stamatis Papahimonas (A&P - Tax and Finance)
- **Hungary:** Ranetta Petrovác (Petitum Kft)
- **Italy:** Alessandro Portale (Studio Portale)
- **Luxembourg:** Christophe Plainchamp (Atoz), Thierry Derochette (Tax Connected)
- **Poland:** Dorota Baczweska (Independent Tax Advisors Doradztwo Podatkowe)
- **Romania:** Cristian Radulescu (Taxhouse Srl)
- **Slovakia:** Milan Vargan (TAX systems)
- **Spain:** Manuel Pérez de Algaba (IVA Consulta), Fernando Matesanz (Spanish VAT Services Asesores SL), Gorka Echevarría Zubeldia (Hewlett Packard)
- **Sweden:** Pär Sundberg (Skeppsbron Skatt)
- **The Netherlands:** Marja van den Oetelaar (Het BTW Advies Kantoor), Raymond Feen (ALLVAT)
- **The United Kingdom:** Steve Botham (Covertax)

Council Regulation 282/2011 (regarding the implementing of some of the provisions of Directive 2006/112/EC): the current status and proposed changes

By Professor Patrick Wille (BE), President of VAT Forum and partner at the VAT HOUSE

The Council Regulation explaining how to apply some of the new articles that came into effect on 1 January 2010 is not that well known by businesses, but the provisions are very important and moreover very useful from a practical point of view. A new draft Council Regulation was published in December 2012 which focuses on the use of article 47 of Directive 2006/112/EC, dealing with services related to real estate, as well as the new place of supply rules from 2015 for telecommunications and e-commerce services. This session will focus on the practical use and consequences of the entire Council Regulation.

Seminars

Doing business in ... (full day)

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?
To what extent have the use and enjoyment provisions been implemented?
What are the invoicing requirements?
Who has to pay the VAT?
What are the conditions for VAT deduction? To what extent can VAT be deducted?
What are the obligations for the VAT return and EC recapitulative statement?

The sessions are organised for the following jurisdictions:

Luxembourg

by Thierry Derochette (LU), partner at Tax Connected

Cyprus

by Alexis Tsielepis (CY), owner of Costas Tsielepis & Co Ltd.

How to avoid things going wrong in ... - and what happens when they do? (half day)

Taxable persons doing business abroad often encounter major problems when things go wrong in a Member State where they are not established or in Member States where they have an establishment with a minor presence. Therefore the following seminars are organised in order to discuss how to prevent things from going wrong and how to deal with problems that do arise. The following points will be among the issues discussed:
- how to avoid getting into a refund position?
- if you are in a refund position: how can you avoid or prepare for a tax audit?
- if you have a tax audit: how can you prepare for it? What should you disclose?
- if you are charged interest or penalties: are they negotiable? When should they be paid?

The sessions are organised for the following jurisdictions:

Italy

by Alessandro Portale (IT) consultant at Studio Portale

Poland

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

Belgium

by Els Meynendonckx (BE), partner at THE VAT HOUSE

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

Level 1 workshop sessions

Taxable basis: incidental expenses, cash discounts and price discounts

by *Katrien Robberechts (BE), manager of VAT House Services and Thomas Pühringer (AT), owner of Pühringer Tax Consulting GmbH*

According to articles 73, 78 and 79 of the EU VAT Directive, the taxable amount for a supply of goods or services 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 in respect of 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 in this respect. 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 on 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.

INCOTERMS & VAT

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

Incoterms® 2010 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 who 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.

The commissionaire v. agent structure

by *Raymond Feen (NL), partner at ALLVAT and Ranetta Petrovácz (HU), partner at Petitum Kft*

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 provide 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 at filling stations the vehicle which is the subject matter of a leasing contract, even if the vehicle is filled up in the name and at the expense of that lessor'.

Article 30 of Regulation 282/2011 in respect of the intermediary services referred to in article 46 of the EU VAT Directive to non-taxable persons acting in the name and on behalf of another person will also be briefly discussed.

Fixed establishments and VAT

by *Pär Sundberg (SE), partner at Skeppsbron Skatt and Manuel Peréz de Algaba (ES), partner at IVA Consulta*

Since the introduction of article 192a of the EU VAT Directive in respect of the intervention of the fixed establishment, 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 conditions are met, the following applies:

(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?

What is the impact of the 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 intervene?

Recharging headquarters' costs to branches and group companies

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

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 in 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 into account 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?

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

Work on movable goods

by *Thomas Pühringer (AT), owner of Pühringer Tax Consulting and Katia Delfin-Diaz (BE), owner of OmniVAT*

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 2011 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.

Customs warehousing and international trade

by *Fernando Matesanz (ES), owner of Spanish VAT Services Asesores SL and Jan Kaucký (CZ) owner 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 duty 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 your goods but takes no responsibility for them.

At the moment 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, one 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.

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

by *Hannes Gurtner (AT), partner at Leitner+Leitner and Christophe Plainchamp (LU), consultant at Atoz*

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 invoked 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.

VAT Planning - ways to improve cash flow in your company

by *Hannes Gurtner (AT), partner at Leitner+Leitner and Iris Schaefer (DE), owner of WP/StB Iris Schaefer*

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.

Transfer pricing: how to tackle backward and forward pricing adjustments?

by *Professor Patrick Wille (BE), President of VAT Forum and partner at the VAT HOUSE and Dorota Baczewska (PL), partner at Independent Tax Advisors Doradztwo Podatkowe*

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

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

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

The workshops

Fixed establishments and VAT

by Pär Sundberg (SE), partner at Skeppsbron Skatt and Manuel Peréz de Algaba (ES), partner at IVA Consulta

See level 1

Mergers & Acquisitions and VAT

by Stefan Maunz (DE), partner at küffner maunz langer zugmaier and Milan Vargan (SK), partner at TAX systems

The complexity of M&A transactions from a VAT perspective is often underestimated by the parties to such a deal. In many cases the tax clauses agreed upon do not even cover VAT. In many countries M&A transactions are attracting an increasing number of VAT audits. This workshop focuses on the VAT treatment of share deals and asset deals, including those conducted across borders. We will look at possibilities for structuring such transactions in a way that allows maximization of input VAT recovery and minimization of possible cash flow burdens. The influence of new ECJ decisions on M&A transactions will also be explored. Finally, we will discuss what a correct tax clause should cover from a VAT perspective, at both a national and international level.

Mixed tax payers – optimisation possibilities

by Thierry Derochette (LU), partner at Tax Connected and Hannes Gurtner (AT), partner at Leitner+Leitner

This workshop will focus on the different issues that mixed taxpayers are confronted with in respect of the revision of VAT either following changes in the pro-rata or when disposing of company assets. Furthermore it will be analysed how mixed taxpayers can optimise the combined use of the 'pro-rata' method and the 'actual use of all or part of the goods and services' method for distinguished categories of transactions in order to maximise the deduction of VAT.

VAT warehousing

by Els Meynendonckx (BE), partner at THE VAT HOUSE and Alessandro Portale (IT) consultant at Studio Portale

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?

Reverse supply chain: repair and guarantee issues

by Raymond Feen (NL), owner of ALLVAT and Gorka Echevarría Zubeldia (ES), EMEA VAT team Hewlett-Packard

The normal supply chain is clear enough, but what happens when the consumer returns a faulty product? Who is actually the owner of the faulty product, where does it go, where is it repaired, destroyed etc.? What about the replacement product or spare parts? What if goods are repaired outside the EU? What is the impact of keeping a stock of replacement products or spare parts in several Member States? And how is the reverse supply chain reported in the VAT returns?

Proof of the exemption for intra-Community supplies

by Stefan Maunz (DE), partner at küffner maunz langer zugmaier and Dorota Baczewska (PL), partner at Independent Tax Advisors Doradztwo Podatkowe

Article 138 of the EC 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, but recently the ECJ has also taken some interesting decisions in this respect.

Services related to immovable property

by Steve Botham (UK), owner of Covertax and Iris Schaefer (DE), owner of WP/StB Iris Schaefer

Immovable property services take place where the immovable property is located under the new rule, but what is the scope of the concept of immovable property services? The discussion will also take into account the proposed new article 31a in Regulation 282/2011 which 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. Some countries have implemented a domestic reverse charge rule for services related to immovable property, whether or not supplied by subcontractors based on article 199 of Directive 2006/112/EC. Other Member States apply the general reverse charge rule based on the article 194 of Directive 2006/112/EC.

Marketing services and VAT neutrality

by Gorka Echevarría Zubeldia (ES), EMEA VAT team Hewlett-Packard and Peter Raes (BE), partner at THE VAT HOUSE

For many businesses, organising marketing and sales events is a core business activity. Without these events or promotion campaigns, businesses would not generate any added value to be taxed. However, the deduction or refund of VAT on many marketing events or promotion schemes is often limited or refused. What needs to be taken into account when organizing marketing events and establishing promotion schemes in order to ensure VAT neutrality?

Global centralised service contracts

by Patrick Wille (BE), President of VAT Forum and partner at the VAT HOUSE and Katja Brandt (DK), owner of VAT advice

Taxable persons operating on a global level often sign contracts with service or maintenance providers with regard to the entire group of companies. How should the invoice for the rendering of these services, which have been ordered centrally and invoiced to one company,

be dealt with? Which establishment is the real beneficiary of this kind of service? How should you deal with the use and enjoyment provisions? What about the recharging of these services to group entities? Can the services be part of management fees?

Renting out movable property

by Dorota Baczewska (PL), partner at Independent Tax Advisors Doradztwo Podatkowe and Stamatis Papahimonas (GR), owner of A&P - Tax and Finance

The service of renting out movable property falls within the scope of articles 44 and 45 of the EU VAT Directive. However, the implementation of the use and enjoyment provisions may change the place of supply in different Member States. How should the rent of containers be dealt with? How should the rent of vehicles be dealt with? What about yachts? The emphasis will lie on the renting out of goods other than vehicles, but there will be a limited discussion, as an aside, of the rules on the renting out of vehicles and yachts (in place since 1/1/2013), including the use and enjoyment rules.

Logistic services: transport, storage etc.

by Els Meynendonckx (BE), partner at THE VAT HOUSE and Cristian Radulescu (RO), partner at Taxhouse

Transport services fall within the scope of article 44 of the EU VAT Directive. However, the concept of logistic services goes beyond the definition of transport services. Storage activities are obvious, but there may be others as well. What is the impact of the use and enjoyment rules? In what countries do they apply to (certain) logistic services?

If logistic services are related to the exportation or importation of goods, to what extent are they exempt and what kind of exemption applies?

Level 3 workshop sessions

5 recent European Court Cases

by Frank Berger (BE), partner at THE VAT HOUSE and Marja van den Oetelaar (NL), partner at Het BTW Advies Kantoor

This workshop will focus on a discussion of the practical impact of the ECJ cases below in different Member States. One more recent Court Case will be added by the speaker depending on the coming decisions by the ECJ.

- Judgement of 6 September 2012, C-273/11, Mecsek-Gabona Kft: Conditions of exemption for intra-Community transactions characterised by the obligation on the purchaser to ensure, as from the time of their loading, the transport of the goods of which it disposes as owner - Obligation on the vendor to prove that the goods have physically left the territory of the Member State of supply - Removal from the register, with retroactive effect, of the customer's VAT identification number.
- Judgement of 27 September 2012, C-587/10, Vogtländische Straßen-, Tief- und Rohrleitungsbau GmbH Rodewisch (VSTR): Supply of goods – Taxation of chain transactions – Refusal to exempt on grounds of failure to produce the VAT identification number of the person acquiring goods
- Judgement of 13 June 2013, C-62/12, Galin Kostov, Concept of 'taxable person' – Natural person – Taxable supply of a service – Occasional supply – Unconnected with a registered professional activity subject to VAT – Self-employed bailiff
- Judgement of 27 June 2013, C-155/12, RR Donnelley Global Turnkey Solutions Poland sp. z o.o.: Place where taxable transactions are deemed to be carried out - Place of supply for tax purposes - Concept of 'supply of services connected with immovable property' - Concept of 'economic activities' – Deduction of input tax – Operation of a photovoltaic installation on the roof of a house which is used as a dwelling – Supply to the network – Remuneration – Electricity production lower than consumption)

VAT grouping – different concepts in different Member States

by Stefan Maunz (DE), partner at küffner maunz langer zugmaier and Katja Brandt (DK), owner of VAT advice

The EU VAT Directive provides the possibility for Member States to introduce the concept of VAT grouping on their territory. Consequently, different concepts exist in different Member States. During the workshop it will be analysed:

- When is it favourable to form a VAT group?
- How can you avoid belonging to a VAT group?
- How can you create a VAT group?

Optimisation of imports for distribution into the EU

by Emmanuel Cotessat (FR), owner of Société d' avocats Emmanuel Cotessat and Katrien Robberechts (BE), manager at VAT House Services

Internationally trading businesses have been increasing their imports of goods from non-EU countries. In order to reduce costs they either favour direct shipment routes or central warehousing to the Member States where the goods will be sold or further distributed. In any case they want to reduce their import VAT pre-financing, reduce their logistics costs and avoid administrative burdens.

Within the EU there is no single approach: plenty of Member States have implemented one import-friendly measure or another. When and how can they be used?

Transfer Pricing

by Professor Patrick Wille (BE), President of VAT Forum and partner at the VAT HOUSE and Fernando Matesanz (ES), owner of Spanish VAT Services Asesores SL

See level 2

Logistic services: transport, storage etc.

by Els Meynendonckx (BE), partner at THE VAT HOUSE and Cristian Radulescu (RO), partner at Taxhouse

See level 2

Mergers & Acquisitions and VAT

by Stefan Maunz (DE), partner at küffner maunz langer zugmaier and Milan Vargan (SK), partner at TAX systems

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 30 September 2013

- 14:00: The moment the chargeable event occurs and VAT becomes chargeable: the hidden impact of the latest changes in articles 64 and 66 of the EU VAT Directive (plenary)
- 17:30: End of the first day
- 19:00: Cocktail and dinner at NH Hotel Gent Belfort

Tuesday 1 October 2013

- 09:00: Doing business in Luxembourg (seminar)
- How to avoid things going wrong in Belgium - and what happens when they do? (seminar)
- The commissionaire v. agent structure (level 1)
- Work on movable goods (level 2)
- Transfer pricing: how to tackle backward and forward pricing adjustments? (level 2)
- VAT Grouping – different concepts in different Member States (level 3)
- 12:30: Lunch
- 14:00: --
- Doing business in Luxembourg (continued)
- INCOTERMS and VAT (level 1)
- Proof of Intra-Community supplies (level 2)
- Global centralised service contracts (level 2)
- Logistic services: transport, storage etc. (level 2)
- Optimisation of imports for distribution into the EU (level 3)
- 17:30: End of the second day
- 19:00 Boat trip in the historical city centre of Ghent followed by a walking dinner with local specialties

Wednesday 2 October 2013

- 09:00: How to avoid things going wrong in Italy - and what happens when they do? (seminar)
- Fixed establishments and VAT (level 1)
- Recharging headquarters' costs to branches and group companies (level 1)
- VAT Planning - ways to improve cash flow in your company (level 2)
- Mergers & Acquisitions and VAT (level 2)
- 5 recent European Court Cases (level 3)
- 12:30: Lunch
- 14:00 Taxable basis: incidental expenses, cash-discounts and price discounts (level 1)
- Fixed establishments and VAT (level 2)
- Mixed tax payers – optimisation possibilities (level 2)
- Customs warehousing and international trade (level 2)
- Mergers & Acquisitions and VAT (level 3)
- 5 recent European Court Cases (level 3)
- 17:30: End of the third day
- 19:00: Graduation ceremony for students of the EU VAT Expert Degree in the historical cellar of the NH Hotel followed by a cocktail. Students who have passed their exam will be presented with their certificate. The gala dinner will be at Allegro Moderato.

Thursday 3 October 2013

- 09:00: Doing business in Cyprus (seminar)
- How to avoid things going wrong in Poland - and what happens when they do? (seminar)
- VAT warehousing (level 2)
- Proof of B2B supply of services based on EU legislation and ECJ jurisprudence (level 2)
- Reverse supply chain: repair and guarantee issues (level 2)
- Optimisation of imports for distribution into the EU (level 3)
- 12:30: Lunch
- 14:00: --
- Doing business in Cyprus (continued)
- Services related to immovable property (level 2)
- Marketing services and VAT neutrality (level 2)
- Renting out movable property (level 2)
- Transfer pricing: how to tackle backward and forward pricing adjustments? (level 3)
- Logistic services: transport, storage etc. (level 3)
- 17:30: End of the fourth day
- 19:00: Amuse-gueule walking tour in Ghent city centre

Friday 4 October 2013

- 09:00: Council Regulation 282/2011 (regarding the implementing of some of the provisions of Directive 2006/112/EC): the current status and proposed changes (plenary)
- 12:30: Lunch

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

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

VAT n°: BE 0465 676 610
e-mail: info@vatforum.com

IBAN: BE91 7340 0322 7176
BIC code KREDBEBB

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/ghent

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)
- Dietary requests: Vegetarian Vegan *(Your dietary wishes can only be taken into account if you check one of these boxes at the time of registration)*

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 30/09, 01/10, 02/10, 03/10, 04/10 for one person

- Early subscriptions (before 28/08) by VAT Forum members: € 2050
Early subscriptions (before 28/08) by non-members: € 2350
Standard fee: € 2600

The binder includes the slides and underlying documentation in respect of the workshops participants have registered for.

I would like to have the slides and underlying documentation of all workshops offered during the entire week (not including the doing business seminars) in my binder: € 1000

I would like to bring my partner with me and will pay a supplement: € 375
(this includes the extra charge for cocktails, evening meals and social events)

Promotion Code: This promotion code gives a **50 euro discount** per participant.

Partial attendance Package I

Includes attendance, binder, coffees, lunches, dinners and social events on 30/09, 01/10, 02/10 for one person

- Early subscriptions (before 28/08) by VAT Forum members: € 1450
Early subscriptions (before 28/08) by non-members: € 1700
Standard fee: € 1850

The binder includes the slides and underlying documentation in respect of the workshops participants have registered for.

I would like to have the slides and underlying documentation of all workshops offered during the entire week (not including the doing business seminars) in my binder: € 1500

I would like to bring my partner with me and will pay a supplement: € 295
(this includes the extra charge for cocktails, evening meals and social events)

Promotion Code: This promotion code gives a **50 euro discount** per participant.

OR Partial attendance Package II

Includes attendance, binder, coffees, lunches, dinners and social events on 02/10, 03/10, 04/10 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. Additional documentation cannot be ordered separately. No promotions apply.

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

Separate registration for full-day "doing business in..." seminars

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

Additional documentation cannot be ordered separately. No promotions apply.

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



Vat
FORUM

Hotel Reservation: NH Hotel Gent Belfort

- 30/09 01/10 02/10 03/10 04/10 05/10
- Single room: 122 euro per night (breakfast incl., VAT + city tax excl.) Double room: 131 euro per night (breakfast incl., VAT + city tax excl.)

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

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

Signature + date

Conference coordinator: Isabelle Desmeytere. 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 Ghent. Cancellation: Nominated individuals who are unable to attend can nominate somebody else to go in their place.
For cancellations notified before 27 August 2013 the sum paid will be reimbursed after the deduction of €150 to cover administration costs. For cancellations made from 27 August onwards, a reimbursement of 50% will be made and the documentation will be sent to the participant. Cancellations made from 24 September 2013 onwards will be considered as "no show", no reimbursements will be made.