

## 15th Annual VAT Summit

- **The PDF-invoice: is it an electronic invoice or not?**
- **Know your customer: who should you invoice?**
- **Chain transactions: how do you tackle the current pitfalls?**

**23-24-25 April 2014**

Warsaw (Poland) - Hotel Intercontinental \*\*\*\*\*

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

### 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 23 April 2014

## Welcoming (19:00 – 23:00)

19:00 Cocktail followed by a welcome dinner

# Thursday 24 April 2014

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

## The PDF invoice

9:15 – 10:30 **The PDF invoice as an electronic invoice – Patrick Wille, THE VAT HOUSE, Belgium and Isabelle Desmeyere, VAT Forum.**

Many businesses are currently implementing an electronic invoicing environment based on exchanging PDF invoices.

The following issues often raise concerns for businesses:

- A PDF can be created straight from the system or starting from paper: at what point in time does the invoice become an electronic invoice?
- What issues should be considered when providing an extra electronic format to the customer to analyse the invoice electronically?
- Can e-invoices be sent to more than one recipient (cc)?
- How and where should PDF invoices be stored? Can they be converted, printed or scanned?

Furthermore, the position of the PDF invoice in the audit trail will be discussed.

10:30 – 11:00 **Coffee break**

11:00 – 11:30 **The PDF invoice as an electronic invoice - continued**

11:30 – 11:45 **The use of the PDF invoice from the Polish perspective**

The Polish approach related to issuing PDF invoices will be highlighted.

11:45 – 12:30 **Panel discussion – VAT consultants from different major EU member state**

During the panel discussion, panellists will further elaborate the position of their country on the topics discussed above.

12:30 – 14:00 **Lunch**

## Know your customer

14:00 – 14:45 **Supplying cross-border services: who should you invoice? – Fernando Matesanz, Spanish VAT Services Asesores SL, Spain**

Articles 10 to 13 of Regulation 282/2011 deal with the determination of the place of supply of services to taxable persons and non-taxable persons. Concepts such as the place where essential decisions concerning the general management of the business are taken, the place where the registered office of the business is located and the place where management meets have become decisive. But how should they be interpreted?

The information provided by the purchaser safeguards the seller, but the purchaser is still responsible for paying the VAT correctly.

14:45 – 15:30 **The concept of “fixed establishment” in further detail – Hannes Gurtner, LeitnerLeitner, Austria**

In this respect the concept of “fixed establishment” is very important and requires some further discussion based on the provisions of the Regulation and earlier ECJ decisions.

Moreover, the Regulation also clearly states that the mere presence of a postal address may not be taken to be the place of establishment of a business of a taxable person nor shall the fact of having a VAT identification number in itself be sufficient to consider that a taxable person has a fixed establishment.

15:30 – 16:00 **Coffee break**

16:00 – 16:45 **Practical examples – Emmanuel Cotessat, Soc. d’Avocats Emmanuel Cotessat, France**

In order to make the above theoretical explanations clear, some practical examples will be presented and discussed.

16:45 – 17:30 **Set-up of the ERP system - Patrick Wille, THE VAT HOUSE, Belgium**

When the theory is clear and practical examples are understood, businesses still need to set up their supplies in their ERP system.

There are some rules-of-thumb to take into account when creating the master data for the customers and the services provided. What should not be overlooked?

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

20:00 **Cocktail followed by a gala dinner (suit & tie) in the Bristol Hotel, Warsaw**

## 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

## Chain transactions

9:00 – 9:45 **The provisions in the Directive on chain transactions – Dorota Baczewska-Golinska, Independent Tax Advisers, Poland**

The provisions in the VAT Directive 2006/112/EC determine the place of supply when there is transport of goods and where there is no transport of goods. Furthermore, a simplification for triangulation is provided for cases where the goods are shipped from one member state to another but sold twice, under well defined conditions. But how should the stipulations from the Directive be applied to chain transactions involving four parties registered in three different member states? And what if those four parties are registered in four different member states?

9:45 – 10:30 **The ECJ decisions influencing chain transactions – Hannes Gurtner, LeitnerLeitner, Austria**

Since the provisions of the Directive are not clear on all points, the ECJ has intervened a couple of times to clarify chain transactions. The major cases in this respect are C-245/04, EMAG Handel Eder and C-430/09, Euro Tyre Holding. What is the impact of these cases on the treatment of chain transactions?

10:30 – 11:00 **Coffee break**

11:00 – 11:45 **The new German interpretation of chain transactions – Eveline Beer, Küffner, Maunz, Langer, Zugmaier, Germany**

The German tax authorities are currently developing new guidelines on how to deal with chain transactions. The new administrative standpoints will be analysed.

11:45 – 12:30 **The Polish interpretation of chain transactions**

As well as the German point of view, the Polish point of view on the treatment of chain transactions will be discussed. What is the current Polish approach?

12:30 – 14:00 **Lunch**

14:00 – 14:45 **Practical examples – Patrick Wille, THE VAT HOUSE, Belgium**

Based on the variety of ways in which different member states currently deal with chain transactions, some practical examples will be worked out and discussed. The practical examples will illustrate the mixture of current approaches throughout the EU.

14:45 – 15:30 **Set-up of the ERP system – Jos Verheijen, VAT Applications nv, Belgium**

Once the different scenarios and approaches are understood, businesses still need to automate those transactions in their ERP system. What parameters need to be provided in the ERP system in order to allow the goods flows which are part of a chain transaction to be automated?

15:30 – 16:00 **Coffee break**

16:00 – 17:00 **Chain transactions in the future – Eveline Beer, Küffner, Maunz, Langer, Zugmaier, Germany**

One of the subgroups of the EU VAT Expert group has elaborated on the problems encountered when involved in chain transactions. It has also made some recommendations. What is its point of view?

19:00 **Visit to Łazienki Park in Warsaw followed by dinner**

## Speakers, moderators, panel members

<b>Prof. Patrick Wille</b>	(VAT Forum, Belgium)
<b>Isabelle Desmeyere</b>	(VAT Forum, Belgium)
<b>Jan Kaucký</b>	(RNDr. Jan Kaucký, Czech Republic)
<b>Emmanuel Cotessat</b>	(Emmanuel Cotessat Sté d'Avocats, France)
<b>Raymond Feen</b>	(Allvat, the Netherlands)
<b>Marc Govers</b>	(THE VAT HOUSE, Belgium)
<b>Hannes Gurtner</b>	(LeitnerLeitner, Austria)
<b>Stefan Maunz</b>	(Küffner, Maunz, Langer, Zugmaier, Germany)
<b>Mats Holmlund</b>	(SkeppsbronSkatt, Sweden)
<b>Regine Schluckebier</b>	(Tax Advisors & Associates AG, Switzerland)
<b>Manuel Pérez de Algaba</b>	(IVA Consulta, Spain)
<b>Steve Botham</b>	(Covertax Chartered TaxAdvisers, UK)

<b>Ranetta Petrovác</b>	(Petitum Kft, Hungary)
<b>Iris Schaefer</b>	(WP/StB Iris Schaefer, Germany)
<b>Dorota Baczewska-Golinska</b>	(Independent Tax Advisers, Poland)
<b>Thomas Pühringer</b>	(Pühringer TaxConsulting, Germany)
<b>Gamito Conçeição</b>	(Vieira de Almeida, Portugal)
<b>Katia Delfin Diaz</b>	(OmniVAT, Belgium)
<b>Alessandro Portale</b>	(Studio Portale, Italy)
<b>Morten Stegard</b>	(Stegard Law, Norway)
<b>Fernando Matesanz</b>	(Spanish VAT Services Asesores SL, Spain)
<b>Eveline Beer</b>	(Küffner, Maunz, Langer, Zugmaier, Germany)
<b>David Stokes</b>	(Accordance VAT, UK)
<b>Emmanuel Cotessat</b>	(Soc. d'Avocats Emmanuel Cotessat, France)

## 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.

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

## 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 and Customs from different companies and countries will be present. It is the ideal moment to exchange ideas and gather information from other countries.

# Registration Form



## For more information:

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

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

VAT n°: BE 0465 676 610

info@vatforum.com

## 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/warsaw](http://www.vatforum.com/warsaw)

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:

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

	VAT Forum Members and Tax Authorities:	Non-Members:
Early subscriptions: before 22 March 2014	<input type="checkbox"/> € 1200	<input type="checkbox"/> € 1500
Subscriptions after 22 March 2014	<input type="checkbox"/> € 1400	<input type="checkbox"/> € 1600

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

The documentation supplied consists of a 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/warsaw](http://www.vatforum.com/warsaw)

An invoice will be sent after receiving your payment. An invitation to pay will be sent after receiving your registration 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 Intercontinental \*\*\*\*\*

23/04  24/04  25/04  26/04

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): PLN 435 (ind. 104 €) per night
- Double room for double use (breakfast included): PLN 475 (ind. 114 €) per night

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

## Signature + date

The prices for the hotel rooms can be guaranteed until 9 April 2014 subject to availability. After 9 April 2014, we will inform you a.s.a.p. Hotel cancellations can only be made until 22 March 2014.

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 2014, the sum paid will be reimbursed after the deduction of € 150 to cover administration costs. For cancellations made from 22 March 2014 onwards, a reimbursement of 50% will be made and the documentation will be sent to the participant. Cancellations after 18 April 2014 will be considered as a "no show" and no reimbursements will be made. If you register after 15 April 2014, we cannot guarantee that your name will appear on the participation list.