



21st annual VAT Summit

21-22-23 October 2020 Barcelona
Diagonal Zero Hotel Barcelona

What is the summit about?

- ◆ Recent ECJ cases – an overview
- ◆ Practical problems with quick fixes 2020
- ◆ New VAT rules 2021 for distance sales
- ◆ EU VAT Forum – recent work done
- ◆ The VAT Action Plan, new VAT rules in 2022
- ◆ Split payment in Italy and Poland: how does it work?
- ◆ Dealing with non-compliance + the VAT gap
- ◆ Brexit – what will change when?

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 21 October 2020

19:00

Welcome

Cocktail followed by a welcome dinner

Thursday 22 October 2020

9:00 – 9:20

**Welcome and introduction by Prof. Patrick Wille,
president of VAT Forum**
Room: 'Nord América'

9:20 – 10:30

Practical problems with quick fixes 2020

Council Directive (EU) 2018/1910 of 4 December 2018, amending Directive 2006/112/EC as regards the harmonisation and simplification of certain rules in the VAT system for the taxation of trade between Member States, has modified the VAT rules in order to allow a simplification for call-off stock arrangements to be applied in a more uniform manner across the EU. New rules have also been introduced for the exemption of the intra-Community supplies of goods and the proof of the transport for the purposes of that exemption.

This session will provide help in understanding the new provisions based on practical cases.

Speakers: Patrick Wille and Marja Van den Oetelaar

10:30 – 11:00

Coffee break

11:00 – 12:30

Practical problems with quick fixes 2020 – panel discussion

Panel members: Patrick Wille, Marja van den Oetelaar, Tania Pavlova, Pablo Luján, Milan Vargan, Dorota Baczewska, Jan Kaucky, Heidi Deschacht,

(attendees can also put their practical questions to VAT Forum in writing before the conference)

12:30 – 14:00

Lunch

14:00 – 15:30

Dealing with non-compliance + the VAT gap

Global challenges are reshaping the administration of taxes all over the world. Digitization, automation and human resources are tools for tax authorities to combat the defects of the current VAT system in Europe and the challenging statistics of the VAT gap. The Cypriot Commissioner of Tax will offer his assessment on the developments and the challenges, providing an insight into how Cyprus has managed to have the lowest VAT gap percentage across the EU.

Speaker: Yiannis Tsangaris, Commissioner of Taxation, Cyprus Tax Department

Panel discussion

15:30 – 16:00

Coffee break

16:00 – 17:15

Recent ECJ cases – an overview of their practical impact

The European Court of Justice (ECJ) plays a central role in offering guidance as to how to interpret and define provisions of the VAT Directive. Important as some decisions may be, the ECJ is not always consistent nor does it continually provide sufficient clarity in addressing the questions before it. A review of the most important recent judgments of the ECJ will provide a technical update as well as a look into where the ECJ has followed its previous decisions, and where it is perhaps seeking to broaden or reduce the application of the VAT Directive.

Speakers: Alexis Tsielepis

Panel discussion

17:15 – 17:30

Wrap-up of the day

19:30

Cocktail followed by a Gala-dinner (suit & tie)



Friday 23 October 2020

9:00 – 10:30

Split payment in Italy and Poland: how does it work?

As of 1st. November 2019 Poland abolished the obligatory reverse charge and adopted the obligatory split payment. The obligatory split payment relates to the goods and services mentioned in the Appendix No 15 to Polish VAT Act if the value of the invoice is higher than PLN 15.000,00. The rules on joint and several liability of the customer and purchased for VAT as well as rules on issuing the invoices have been changed adequately. The consequences of these changes is adoption as of 1st April of the new version of SAFT, i.e. VAT_DEK, which replaces VAT returns. For non-compliance with the new regulations the financial sanctions have been implemented.

As a measure to fight the VAT evasion and reduce the VAT gap, Italy has obtained a derogation to the standard collection system of VAT. This derogation, called “split payment of VAT” has been initially applied to the supplies of goods and services performed to Italian public bodies. Then, it has been extended to wider categories of customers and currently it covers a very large number of subjects. But, how does this system concretely work? Which subjects are now regarded by it? What happens in case of cross border transactions or transactions with involvement of a non-Italian resident supplier? Which are the effects of the “split payment” in terms of reduction the VAT gap? Answer to these questions will be given during this session that will analyse the different aspects of the split payment in Italy

Speakers: Alessandro Portale, Dorota Baczewska

Panel discussion

10:30 – 11:00

Coffee break

11:00 – 12:30

New rules 2021 for distance sales of goods

The European Commission approved the Directive 2017/2455, December 5 2017. Article 2 introduces a € 10.000 threshold for distance sales of goods, as from January 2021 onwards, which will completely change the current distance sales rules.

Marketplaces, platforms, portals or similar tools that facilitate e-commerce supplies for non EU suppliers shall be deemed to have received and supplied the goods themselves. The good news is that, as from 2021 onwards, suppliers making distance sales and exceeding the new threshold will be able to rely on the OSS (One Stop Shop) for the payment of the VAT at destination.

What are the practical consequences and risk for the business?

Speakers: Patrick Wille

Panel discussion

12:30 – 14:00

Lunch

14:00 – 14:30

EU VAT Forum – recent work done

The EU VAT Forum is a platform where business and VAT authorities meet to discuss how the implementation of the VAT legislation can be improved in practice. The main topics discussed during year 2019 and also to be discussed in the future are cross border VAT rulings, double taxation dialogue, administrative penalties and interest, and e-commerce activities. The Forum's members have the opportunity to discuss and find solutions to some of the most common problems in the field of VAT

Speaker: Fernando Matesanz

14:30 – 15:00

Brexit– what will change when?

Speaker:

15:00 – 15:30

The VAT Action Plan, new rules for 2022

In 2018 the Commission adopted a proposal for a Directive, accompanied by the relevant implementing measures, laying down the detailed technical provisions needed for the operation of the definitive VAT system.

Speaker: Prof. dr. René van der Paardt

15:30 – 16:00

Coffee break

16:00 – 17:00

Panel discussion about the topics of the day

Panel members: Ricardo Alvarez (Spanish tax Authorities), Yiannis Tsangaris (Cyprus Tax Department), and speakers of the day

17:00 – 17:15

Wrap-up of the day

Patrick Wille

18: 30

Social event, followed by a dinner

Registration Form

Please send or fax this registration form back to:
VAT Forum, Prinsenstraat 40, B-1850, Grimbergen, Belgium
Or register by visiting our website: www.vatforum.com/Barcelona

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: Diagonal Zero Hotel Barcelona

Please use the attached BOOKING FORM to make a reservation with the hotel at a reduced rate before 7th October 2020.

Participation fee for the Summit; prices do not include VAT and accommodation

	VAT Forum Members and Tax Authorities	Non-Members
Early subscriptions: before 22 September 2020	<input type="checkbox"/> € 1000	<input type="checkbox"/> € 1500
Subscriptions after 22 September 2020	<input type="checkbox"/> € 1200	<input type="checkbox"/> € 1750

The documentation supplied consists

a small binder containing the slides
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 € 350;
this amount covers all dinners in the evening, cocktails before dinner and social events.

To register online: www.vatforum.com/Barcelona

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. The payment must be made before the conference starts.

Hotel reservation: Diagonal Zero Hotel Barcelona or another hotel in Barcelona is to be made by the participant.

Please use the attached BOOKING FORM to make a reservation with the Diagonal Zero Hotel at a reduced rate before 7th September 2020.

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 September 2020, the sum paid will be reimbursed after the deduction of € 150 to cover administration costs.
For cancellations made from 22 March 2020 onwards, a reimbursement of 50% will be made and the documentation will be sent to the participant. Cancellations after 18 October 2020 will be considered as a "no show" and no reimbursements will be made. If you register after 15 April 2020, we cannot guarantee that your name will appear on the participation list.

Signature + date



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.

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

Speakers, moderators, panel members

VAT Forum Partners

- ◆ **Austria:** Thomas Pühringer (Pühringer Tax Consulting GmbH)
- ◆ **Belgium:** Patrick Wille, (VAT Forum), Heidi Deschacht, (THE VAT HOUSE CVBA)
- ◆ **Bulgaria:** Tania Pavlova (Taxacta)
- ◆ **Cyprus:** Alexis Tsielepis (Chelco VAT Ltd)
- ◆ **France:** Marnix Cornette (RFN), Guy de Cordes (Cordes & Partners)
- ◆ **Greece:** Stamatis Papahimonas (A&P - Tax and Finance)
- ◆ **Italy:** Alessandro Portale (Studio Portale)
- ◆ **Poland:** Dorota Baczewska (Independent Tax Advisors Poland)
- ◆ **Portugal:** Conceição Gamito (Vieira de Almeida)
- ◆ **Slovakia:** Milan Vargan (TAX systems)
- ◆ **Spain:** Pablo Luján (IVA Consulta), Fernando Matesanz (Spanish VAT Services Asesores SL), Meritxell Yus (Cuatrecasas)
- ◆ **The Netherlands:** Marja van den Oetelaar (Het BTW Advies Kantoor B.V)
- ◆ **Malta:** Matthew Zampa, (Zampa Debattista)
- ◆ **Czech Republic:** Jan Kaucky, (Jan Kaucký VAT s.r.o.)
- ◆ **Norway:** Morten Chr. Stegard (VAT Consulting)
- ◆ **UK:** Steve Botham (Covertax)

- ◆ Prof. dr. René van der Paardt, (Erasmus University Rotterdam)

TAX Authorities

- ◆ **Ricardo Alvarez Arroyo:** Deputy Director of VAT and other Turnover taxes, General Directorate of Taxes, Ministry of Finance Spain
- ◆ **Yiannis Tsangaris:** Yiannis Tsangaris, Commissioner of Taxation, Cyprus Tax Department



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





BOOKING FORM

BARCELONA, 21nd – 23th October 2020

Please send this form directly to the Diagonal Zero Hotel before the 7th September 2020.

Please send your form by email to conventions.zero@sshotels.es

All reservations received are subject to Hotel availability.

Last Name: _____	First Name: _____
Guest Last Name: _____	Guest First Name: _____
Address: _____	
City: _____	State: _____
Telephone: _____	Fax: _____
Email address: _____	
Passport No: _____	Issue Date: _____ Place of Birth: _____
Hotel Reservation: All hotel rates include 10% VAT and breakfast. Prices are per room and night City tax Not included: 1.21€ per person and night	
Arrival Date: _____ Departure date: _____	
145.00€ Deluxe Single Use _____ (1 Pax)	163.00€ Deluxe Double room _____ (2 Pax)
Special Request _____	

Rooms Policies

Cancellation between **the reservation and 30 days** before arrival will incur a charge for **1 night**.

Cancellation between **29 and 15 days** before arrival will incur a charge for **2 nights**.

No shows and cancellations within **14 days** or less before arrival will incur a charge of the **total stay**.

Late check in or Early departure, will incur a charge of the **total stay**

All cancellations must be made in writing directly to the hotel.

Official check-in time is 03.00 p.m. The hotel will provide a luggage room for early arrivals.

Official check-out time is 12.00 p.m. Request for late check out will be subject to availability

☐ I hereby confirm that I have read and agree to the above hotel booking / cancellation policy.

Card name (Please circle one): AMEX VISA MASTERCARD	
Number: _____	Expiration date: _____
Name: _____	Signature: _____
(The hotel reserves the right to prove the credit card provided. In case a non-valid credit card, the reservation will be automatically cancelled)	
<i>Credit card must be valid at least until August 2020.</i>	