



CHAIN TRANSACTIONS

A COMPLICATED ISSUE

ONLINE ZOOM-TRAINING

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LECTURER

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Marja studied tax law at Tilburg University. After her studies, she worked for PWC and Andersen. She founded her own company specialising in VAT consultancy and VAT compliance in 2002. The company also acts as a tax representative. She lectures at several institutions for tax lawyers and accountants such as Register Belastingadviseurs, Fiscaal Vanmorgen and the SRA. Each year she organizes the well-attended National VAT Conference. Marja speaks at many other national and international VAT events. Furthermore, she is the editor of several publications including the “European VAT Handbook”.

SUBJECTS

- Explanation of a chain transaction within the EU
- Difficulties before 2020
- How to treat a chain transaction based on the Quick Fixes
- The simplified triangulation rules
- Differences between EU countries
- Difficulties after 2020
- Chain transactions where goods leave the EU

GENERAL

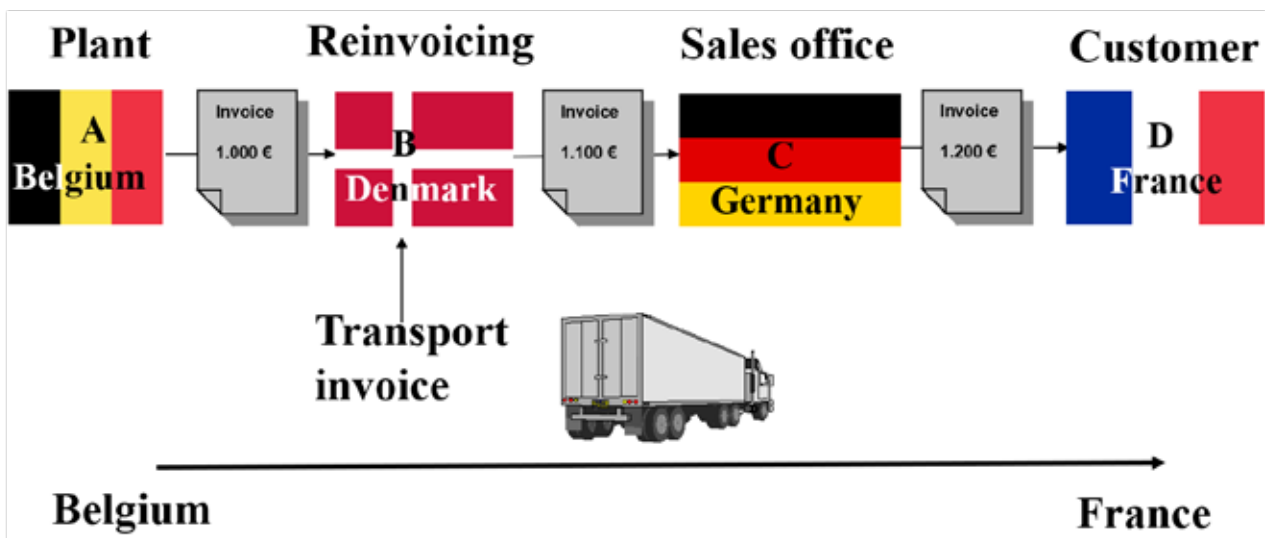
When it comes to chain transactions, VAT seems to be complicated. A chain transaction can be described as successive supplies of the same goods between several parties, where these goods are transported directly in a single movement from the first supplier to the final customer. At least three taxable persons are involved in chain transactions, but there are often more.

When goods are transported from one EU country to another, it is important to establish which supply is the one for which the goods are being transported to the other EU country. For VAT purposes, since transportation only happens once, only one link of the supply chain can be considered to be the intra-Community supply. All other links are treated as domestic supplies in one of the traders' countries. If the intra-Community transport can be assigned to Party A's supply to Party B, the simplified triangulation rules can be applied under certain conditions. If party C already became the owner of the goods in the country of dispatch, Party A will not be able to apply the exemption. In chain transactions, is it always a challenge to determine which supply is to be treated as the intra-Community transaction. The highly complicated nature of this issue has been demonstrated by the stream of judgments by the European Court of Justice.

The Quick Fixes have introduced new rules for determining the party to whom the intra-Community transport should be attributed. These new rules prevent a lot of ambiguity and additional assessments. Marja will discuss the new rules using various examples. She will also look at situations where problems may still arise. For example, what happens when Party A arranges transport to another EU country, but its customer does not provide a VAT identification number from a country other than the country of dispatch? What are the consequences for Party A and its customer? And what about interrupted transport? Or transport where the party receiving the invoice is not the same as the party that runs the risk with regard to the goods?

Chain transactions do not only occur with intra-Community transport. What should happen if the goods do not go to another EU country, but are exported elsewhere instead? When will Party A be able to apply the exemption?

Questions are welcome during this webinar. If you wish, you can also submit questions in advance.



REGISTRATION

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Prinsenstraat 40,
B-1850, Grimbergen, Belgium
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Registration fee*: 100 € for members of VAT Forum and 200 € for non-members.

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Registration for Chain transactions 9 March 2021

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