



VAT Forum cv

“VAT Topics - Part I”

- Liability to pay the VAT in 27 Member States
- Use and enjoyment in 27 Member States
- Vouchers, discounts, gifts, etc.
- Recharging expenses
- Chargeable event and the chargeability of VAT



**MONDAY 19 APRIL TO FRIDAY
23 APRIL 2021**

ONLINE ZOOM-TRAINING

Monday, 19 April 2021

Liability to pay the VAT in 27 Member States

Tuesday, 20 April 2021

Use and enjoyment in 27 Member States

Wednesday, 21 April 2021 **Vouchers,
discounts, gifts, etc.**

Thursday, 22 April 2021

Recharging expenses

Friday, 23 April 2021

Chargeable event and the chargeability of VAT

Speaker:

Prof. Patrick Wille
President VAT Forum cvba

Registration fee*:

175 € for members of VAT Forum and 350 €
for non-members, per day.

The registration fee covers the participation fees
for any chosen day, slides and any texts used that
day.

There will be 4 sessions of 90 minutes per day/
per topic.

If you register for all 5 days/topics, the total
discounted price is 750 € for members and 1.500
€ for non-members.

After registration you will receive an invitation to
the zoom meeting with password.

Monday 19 April 2021: Liability to pay the VAT in the 27 Member States

One of the most important principles in the VAT legislation is to decide who should pay the VAT. Article 196 of the EU VAT Directive determines who should pay the VAT where services described in article 44 are rendered. Furthermore, article 195 of the EU VAT Directive determines who should pay the VAT on supplies of gas, electricity, heating and cooling, whereas article 197 deals with the liability to pay VAT on triangular transactions. Those articles determine the circumstances in which the customer is obliged to pay the VAT.

However, articles 194 and article 199 and 199a provide an option to Member States, so that member they can decide for themselves the conditions under which an extended reverse charge rule may be applied. The completely different implementation of those articles in the various Member States makes applying the correct VAT treatment when invoicing a very big challenge for companies.

In order to decide who has to pay the VAT, one must determine, what kind of transaction is concerned and the Member States where the supplier and customer are established or registered for VAT.

A full overview of the liability rules applicable throughout the EU will be supplied.

Tuesday 20 April 2021: Use and enjoyment in the 27 Member States

A very substantial number of Member States have implemented some use and enjoyment rules and imposed additional conditions and circumstances in order for the use and enjoyment rules to apply in certain cases. Member States are also continuing to change their legislation in respect of the application of the use and enjoyment rules.

The implementation of the use and enjoyment rule options throughout the EU will be dealt with in depth for B2B supplies, considering all the parameters that can play a role in the applicability of the use and enjoyment provisions.

The session will consist of numerous practical and ready-to-use examples of implementations of different use and enjoyment rules in several Member States, focusing on those which have the most impact on business.

Furthermore, a link will also be made to the ERP system: how can you manage the use and enjoyment rules in your ERP?

Wednesday 21 April 2021: Vouchers, discounts, gifts, etc.

Back in June 2016, the European Commission approved the Directive 2016/1065 as regards the treatment of vouchers, which came in force as from January 2019. The changes result in some vouchers being classified as 'single-purpose vouchers', which means that in the future they will be taxed at the time of sale instead of the time of use.

An initial analysis of the commentary published by the Member States on the rules have shown on the one hand that various interpretations are possible, and on the other hand also that certain issues are not clear at all and are not even covered in the clarification of the legislation. This session will focus on some issues that lack clarity.

What are the rules? What do you need to know to deal with this complex topic?

Thursday 22 April 2021: Recharging expenses

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. How should this re-invoicing of services be dealt with when services are invoiced to a branch, taking account of 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"? But what if a member of a VAT group is involved?

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?

Friday 23 April 2021: Chargeable event and the chargeability of VAT

Articles 63 to 71 of the EU VAT Directive deal with the chargeability and chargeable event of domestic supplies, intra-Community supplies, intra-Community acquisitions and importation of goods. The optional derogations provided for in article 66 lead to quite different results in various Member States depending on the way those derogations were implemented or not implemented. Moreover, those rules were significantly changed in the year 2013 and the ECJ has made some important judgments in this respect (e.g. BUPA C-419/02, FIRIN C-107/13 and TNT C-169/12).

All these complex rules have also 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.

REGISTRATION

Send the registration form to

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Or e-mail

Name of participant: _____

Company _____

E-mail address _____

VAT number _____

Phone number _____

Address _____

Country _____

I'm a member of VAT Forum

I will become a member of VAT Forum
€ 1000 per year

I wish to register for the following topic(s)

- Registration for
- Liability to pay the VAT
 - Use and enjoyment
 - Vouchers, discounts, gifts, etc.
 - Recharging expenses
 - Chargeable event and the chargeability of VAT

Signature + Date

All prices are exclusive of VAT