



VAT Forum cv

“VAT Topics - Part II”

- **E-commerce:**
new VAT rules from 1 July 2021 onwards
- **Supply with installation and contract work**
- **Fixed establishments and VAT**



**MONDAY 21 JUNE TO FRIDAY 23
JUNE 2021**

ONLINE ZOOM-TRAINING

Monday, 21 June 2021

E-commerce:
new VAT rules from 1 July 2021 onwards

Tuesday, 22 June 2021

Supply with installation and contract work

Wednesday, 23 June 2021

Fixed establishments and VAT

Speakers:

Prof. Patrick Wille
President VAT Forum cvba

Dorota Baczevska
Partner 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 3 days/topics, the total discounted price is 450 € for members and 900 € for non-members.

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

Monday 21 June 2021: E-commerce: new VAT rules from 1 July 2021 onwards

From 1 July 2021 onwards, the rules on distance sales will apply not only to movements of goods between the EU Member States but also to goods imported into the European Union.

The thresholds provided in article 34 of Directive 2006/112 will be removed as of 1 July 2021, with the result that VAT will always be due in the Member State of destination. The only exception is for taxable persons who are established in one Member State only and have an annual turnover of no more than EUR 10,000 to final customers located in all the other Member States.

From 1 July 2021 onwards, the Mini One-Stop Shop (MOSS) will be extended to all business to customer (B2C) services taking place in Member States where the supplier is not established, to intra-Community distance sales of goods and to certain domestic supplies of goods. As such, it will become a true One-Stop Shop (OSS).

From 1 July 2021 onwards, VAT is due on all commercial goods imported into the European Union, regardless of their value. With this in mind, a special scheme for distance sales of goods imported from third countries or third territories into the European Union has been created to facilitate the declaration and payment of VAT due on the sale of low-value goods.

Tuesday 22 June 2021: Supply with installation and contract work

When it comes to the supply with installation and contract work very simple provisions of VAT Directive 2006/112/EC leads to quite complex VAT settlements for the taxpayers. As always we will start with the wording of the VAT Directive and next step by step we would like to proceed with cases in which we make our participants familiar with:

- definition of the supply of the goods with installation and contract work (supervision over supply of the goods with installation);
- supply of the goods with installation vs contract work and its complexity;
- complex cases in which more than two parties are involved (sub-contractors);
- services related to the immovable property in the course of the supply of the goods with installation;
- involvement of the fixed establishment vs the permanent establishment;
- possible reverse charge application;
- importation of the goods in the course of the goods with installation and contract work.

Wednesday 23 June 2021: Fixed establishments and VAT

The place of supply of services to a taxable person shall be the place where that person has established his business. However, if those services are provided to a fixed establishment of the taxable person located in a place other than the place where he has established his business, the place of supply of those services shall be the place where that fixed establishment is located.

The place of supply of services to a non-taxable person shall be the place where the supplier has established his business. However, if those services are provided from a fixed establishment of the supplier located in a place other than the place where he has established his business, the place of supply of those services shall be the place where that fixed establishment is located.

For the purposes of the place of supply rules, 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 an establishment which the supplier has, within the territory of the Member State of the place of supply, does not intervene in that supply.

These rules will be explained on the basis of the VAT regulation and practical examples.

REGISTRATION

Send the registration form to

VAT Forum
Prinsenstraat 40,
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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
- E-commerce: new VAT rules from 1 July 2021 onwards
 - Supply with installation and contract work
 - Fixed establishments and VAT

Signature + Date

All prices are exclusive of VAT