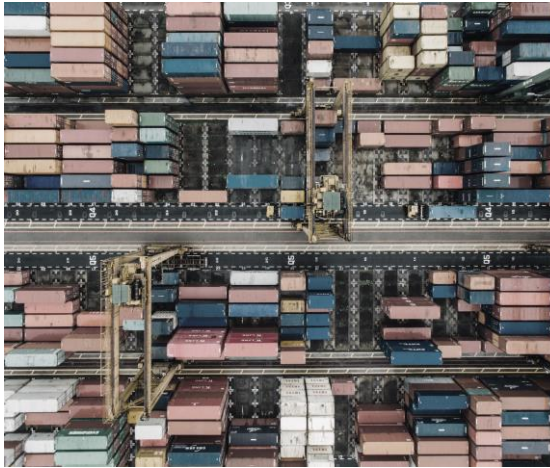




**ONLINE
COURSE**

**Chain
transactions**

12 DEC 2022
13:00-17:30



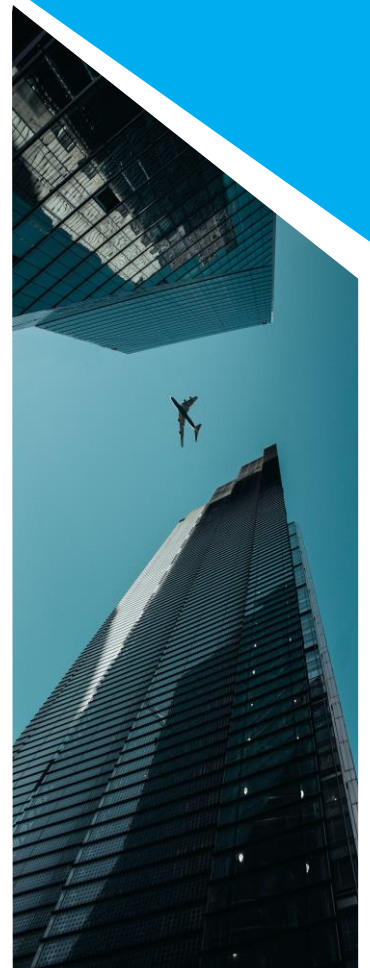
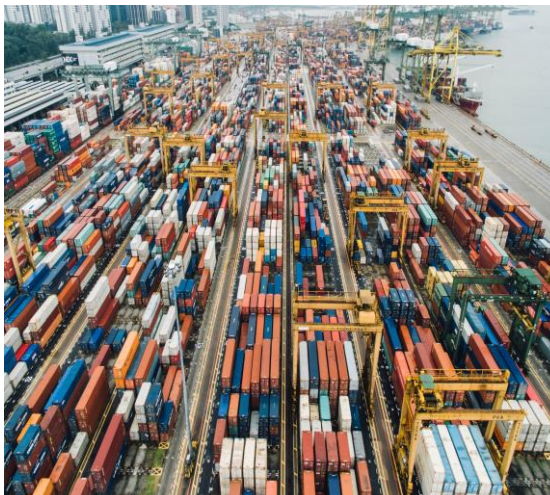
LECTURER
MARJA VAN
DEN OETELAAR

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CHAIN

TRANSACTIONS

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 often there are 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.

The Quick Fixes have introduced rules for determining the party to whom the intra-Community transport should be ascribed. These rules prevent a lot of ambiguity and additional assessments. Marja will discuss the 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? 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 by another party than the supplier? 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. Our session will also cover the following:

- Explanation of a chain transaction within the EU
- 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



An investment in
knowledge,
always pays the
best interest

-
Benjamin Franklin

REGISTRATION FORM

Please register online by visiting our website: www.vatforum.com/onlinetraining or send the registration form to patrick.wille@vatforum.com

Name of participant:

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Description of level of experience in VAT:

Non-members*

Become a VAT member

☐ €200

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Signature:

Date:

MORE INFORMATION

Target group

VAT managers at internationally operating businesses and VAT consultants are warmly welcome. All participants should be familiar with the structure of the EU VAT Directive and have experience in the field of VAT.

About lecturer Marja van den Oetelaar

Marja studied Tax Law at the University in Tilburg. After her studies she worked for PWC and Andersen. She founded her own company in VAT consultancy and VAT compliance in 2002. The company also acts as fiscal 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 National VAT Conference, a well-attended conference. Marja speaks at many other national and international VAT events. Marja is the Editor of several publications including "European VAT Handbook".

