

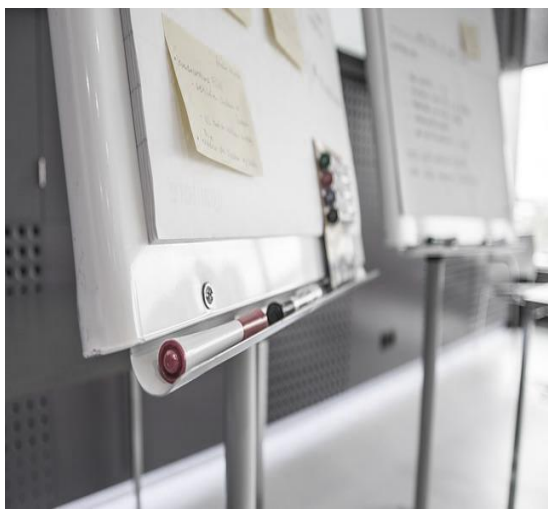
vat
FORUM



**ONLINE
COURSE**

VAT
in the
financial
services
sector

10 NOV 2022
13:00-17:30



**LECTURER
MATTHEW
ZAMPA**

FEE

Partners & employees €50

Members €100

Non-members €200



VAT

in the financial services sector

Applying the existing VAT legislation to the financial services sector is inevitably leading to conflicting interpretations of the pertinent VAT provisions by the relevant stakeholders, predominantly by the taxpayers and the tax administration. This predominantly stems from the gap between the applicable legislative instruments and the continuous development in the relevant sectors. As a result, the European Court of Justice has been repeatedly asked to interpret and to shed light on the *raison d'être* of the particular provisions in the VAT Directive.

During our webinar we will go through the individual exemptions prescribed in Art.135 1 (a) – (g) with reference to the applicable European case law and other relevant working papers of the European Committee. We will also together work on a few practical scenarios which will cover various aspects of the exemptions in the VAT legislation and potentially any limitations on the right of deduction. Our session will also cover the following:

- The concept of negotiation
- Outsourcing of financial services
- The right of deduction by financial services operators
- The option to Tax
- The different kinds of special investment schemes and the management thereof
- Discretionary Portfolio Managers
- DLT Assets & cryptocurrencies – the distinction between coins and tokens
- The service providers in the DLT space such as exchanges, miners & wallet providers
- Applicable CJEU case-law





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:

VAT number:

Company:

Phone number:

E-mail address:

Country:

Address:

Partners & employees

VAT Forum members*

☐ €50

☐ €100

Description of level of experience in VAT:

Non-members*

Become a VAT member

☐ €200

☐ €1000

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 Matthew Zampa

Matthew is a certified public accountant specialized in indirect taxation. He has been specializing in VAT since 2008 and has been involved in complex VAT assignments both within and outside of Malta.

Matthew, a member of the Malta Institute of Accountants, is also a part-time lecturer with the Malta Institute of Taxation.

Matthew Zampa is also the first Maltese to successfully complete the Expert in EU VAT degree. This coveted degree is administered and awarded by the VAT Forum, an international partnership of indirect tax specialists, founded in 1999.

Matthew forms part of Malta Institute of Accountants tax committee and is a member of the indirect taxation committee of the Malta Institute of Taxation.

