



EU VAT EXPERT DEGREE

2022 - 2023

TOPICS - PART I (MODULE 30 HOURS)



www.vatforum.com/euvatexpert2023

PART 1
MONDAY 24 APRIL TO
FRIDAY 28 APRIL 2023

Language
classes are held in English

Monday, 24 April 2023
Recharging of expenses

Tuesday, 25 April 2023
Supply with installation and contract work

Wednesday, 26 April 2023
Complex transactions

Thursday, 27 April 2023
Liability to pay the VAT in 27 Member States

Friday, 28 April 2023
Holdings and VAT grouping

Venue: France, Usseau, Château de la Motte,
2 La Motte, 86230 Usseau

5 different VAT topics will be dealt with each over
an entire day from 9:00 h to 17:30 h.

The aim is that participants should learn to apply
the knowledge they have gathered during the full
course when analysing specific cases.

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.



FULL PROGRAMME

MONDAY 24 APRIL 2023 RECHARGING OF EXPENSES – PATRICK WILLE

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. 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?

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 the branch is part of a VAT group?

VAT also pops up when you recharge expenses to your customers. Many incidental costs you might incur and that you invoice to your customer, must be included in the taxable amount for VAT. These include items like travelling expenses, postage and delivery costs. There are only a few exceptions to this rule. Patrick will discuss these exceptions during this topic.

TUESDAY, 25 APRIL 2023 SUPPLY WITH INSTALLATION AND CONTRACT WORK – DOROTA BACZEWSKA

When it comes to the supply with installation and contract work, the deviously simple provisions of VAT Directive 2006/112/EC lead to quite complex VAT issues. As always we will start with the wording of the VAT Directive. Then, step by step, we proceed with cases in which Dorota makes the participants familiar with:

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



WEDNESDAY, 26 APRIL 2023
COMPLEX TRANSACTIONS - MARJA VAN DEN OETELAAR
& AIMEE VAN DER PAARDT

A variety of complex transactions occur in the (international) trade of services and supply of goods. From Happy meals to adjustments of software, many companies offer services together with the supply of goods or vice versa. Neither the EU VAT Directive nor the regulations determine the VAT treatment of complex services or complex supplies of goods. The European Court of Justice decided that it is possible that certain activities form one complex transaction and that the complexity forms the object of the VAT taxability. During this topic Aimée and Marja will elaborate on the following topics and relevant court cases of the European Court of Justice:

- What is the legal framework relevant for complex transactions?
- Qualification of the object of the VAT taxable activity? We distinguish 4 kinds of complex transactions:
 - ◆ Supply of goods and (additional) supply of goods
 - ◆ Multiple services
 - ◆ Services and (additional) supply of goods
 - ◆ Supply of goods and (additional) services
- Which VAT regime is applicable on the complex transactions?
- Is there a gap between the neutrality principle and the complex transactions?

THURSDAY, 27 APRIL 2023
LIABILITY TO PAY THE VAT IN 27 MEMBER STATES –
PATRICK WILLE

One of the most important principles in the VAT legislation is to decide who should pay the VAT. Is it the supplier or his customer? 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, 199 and 199a provide an option to Member States, so that member states can decide for themselves under which conditions 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.

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

FRIDAY, 28 APRIL 2028

**HOLDING COMPANIES AND VAT GROUPING –
MARJA VAN DEN OETELAAR & AIMEE VAN DER PAARDT**

The VAT for holding companies is often underestimated. Holding companies are not always taxable persons for VAT and are thus not entitled to deduction. For instance a holding company receiving dividends only, is not a taxable person. Some holding companies can only partially be regarded as taxable persons. The VAT on the costs is often incorrectly deducted by holding companies. Also the application of the reverse charge mechanism on purchases is often disregarded. As a result, the Tax Administration imposes assessments with penalties and interest.

In order to prevent non-deductible costs, companies try to create taxable activities. However, it is not always sufficient to recharge costs to the subsidiaries to create a taxable activity. When is it sufficient? If a management fee is charged, a symbolic fee doesn't suffice. However, when is it not symbolic anymore?

How must the deductible VAT be calculated if the holding company holds the shares in several subsidiaries but only performs taxable activities for a few of them? When buying or selling a participation, the VAT on, for example, accountant's and lawyer's bills cannot always be deducted. Providing loans or renting out VAT-free can also limit the deduction. And yet, with some planning, these deduction restrictions are often avoidable.

The inclusion of holding companies in a VAT group usually prevents the negative effects of non-deductible VAT. However in several countries holding companies which merely hold shares are not always accepted in the VAT group. Which Member States do allow the inclusion of such holding companies in the VAT group?

The most important cases of the European Court of Justice will be discussed.



PRACTICAL INFORMATION

Château de la Motte – 86230 Usseau - France



LODGING (INCL. BREAKFAST AND DINNER)

there are various possibilities:

5 rooms inside the Château de la Motte, starting at 155 euro per night (including breakfast and dinner),

6 rooms at 135 euro per night in the gîtes in the orangery beside Château de la Motte (including breakfast and dinner), You are also welcome to choose any other hotel in Châtellerault.

Please contact Patrick Wille (patrick.wille@vatforum) for your room reservation at Château de la Motte.

Prices do not include VAT or tourist tax. Breakfast is included as well as a 3-course dinner.

GETTING THERE BY AIR

- flights from anywhere in the world to the main airport in Paris, Charles de Gaulle, then onward by high speed train;
- to Poitiers airport from London Stansted in the UK;
- flights to La Rochelle, Tours, Nantes or Limoges by various low-cost airlines throughout Europe, then onward by rental car.

BY HIGH-SPEED TRAIN

- to Poitiers train station from Paris Montparnasse (direct) in less than 2 hours;
- to Poitiers train station from Paris Charles de Gaulle airport (direct) in 2 hours by ordinary train;
- to Châtellerault train station.

BY CAR

- from Paris: A10 to Bordeaux, exit Châtellerault-Nord, then follow for Usseau
- from Bordeaux: A10 to Paris, exit Châtellerault-Nord, then follow for Usseau

There is a free pick-up in a shuttle bus from Châtellerault train station, Poitiers train station or Poitiers airport.

REGISTRATION FEE

350 € for members of VAT Forum and 500 € 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 1500 € for members and 2000 € for non-members.

If you have any questions or requests, do not hesitate at all to contact us on +32 475 794574 (Patrick Wille), or send an e-mail to patrick.wille@vatforum.com

RIGISTRATION FORM

Send the registration form to

Or e-mail

VAT Forum
Prinsenstraat 40,
B-1850, Grimbergen, Belgium
patrick.wille@vatforum.com

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 module(s) / full course:

Full module (5Topics) Monday 24 – Friday 28 April 2023

Monday 24 April 2023: Recharging of expenses

Tuesday 25 April 2023: Supply with installation and contract work

Wednesday 26 April 2023: Complex transactions

Thursday 27 April 2023: Liability to pay the VAT in 27 Member States

Friday 28 April 2023: Holding companies and VAT grouping

Signature + Date

All prices are exclusive VAT