



EU VAT EXPERT DEGREE

2022 - 2023

TOPICS - PART II (MODULE 30 HOURS)



www.vatforum.com/euvatexpert2023

PART 2
MONDAY 12 JUNE TO
FRIDAY 16 JUNE 2023

Language
classes are held in English

Monday, 12 June 2023
Use and enjoyment

Tuesday, 13 June 2023
E-commerce:
new VAT rules from 1 July 2021 onwards

Wednesday, 14 June 2023
Financial services and VAT

Thursday, 15 June 2023
Chain Transactions

Friday, 14 June 2023
Fixed establishment and VAT

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, 12 JUNE 2023

USE AND ENJOYMENT – PATRICK WILLE

A very substantial number of Member States have implemented Use and Enjoyment rules and imposed additional conditions in order for the use and enjoyment rules to apply. 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, 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 the different use and enjoyment rules implemented in the Member States.

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

The Use & Enjoyment rules are often forgotten or even ignored. However the impact on a business can be huge!

TUESDAY, 13 JUNE 2023

E-COMMERCE: NEW VAT RULES FROM 1 JULY 2021 ONWARDS - MARJA VAN DEN OETELAAR

The EU VAT rules for e-commerce have changed drastically as of July 1, 2021. This has resulted in a major impact on online sellers, marketplace operators and logistics service providers. As of July 1, 2021:

- Online sellers must pay the VAT of the country of destination for B2C sales to other EU Member States. The VAT can be reported in either the VAT returns of the Member States of destination or in the OSS.
- Marketplace operators have to collect and remit the VAT for B2C sales made by EU and/or non-EU sellers if they are “facilitating” the supplies and they are a deemed supplier. When is a platform facilitating and when is it a deemed supplier? And how to distinguish between the deemed supply rule for commissionaires of article 14(2)(c) of the VAT Directive and the platform liability rule of article 14a of the VAT Directive when selling through online marketplaces? Does a company have to register in the

- country where it keeps stock in a fulfilment center?
- Logistics service providers are subject to new import schemes and may have to collect and remit the VAT for imports of B2C sales into the EU. Both the iOSS and the special arrangement for the declaration and payment of import VAT will be discussed. How should double VAT on distance sales of goods from outside the EU be addressed? Is it possible to import pre-labelled goods in another EU country than the country of destination?
- New exchange of information obligations will be introduced for Payment Service Providers and Digital platform operators. What information should be provided?

During this topic Marja will explain the new legislation using many examples. Complications and shortcomings of the new legislation will also be discussed. You will get lots of possibilities to pose your questions and share your own experiences.



WEDNESDAY, 14 JUNE 2023 FINANCIAL SERVICES AND VAT – MATTHEW ZAMPA

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 this topic Matthew 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. He will also invite you to work together 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. This 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 & new legislation

THURSDAY 15 JUNE 2023 CHAIN TRANSACTIONS – MARJA VAN DEN OETELAAR

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 Member State to another, it is important to establish which supply is the one for which the goods are being transported to the other Member State. The Quick Fixes have introduced rules for determining the party to whom the intracommunity transport should be ascribed. These rules prevent a lot of ambiguity and additional assessments. Marja will discuss the rules using various

examples. Of course the simplified triangulation rules will also be described.

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 intracommunity transport. What should happen if the goods do not go to another member State, but are exported by another party than the supplier? When will Party A be able to apply the exemption?

FRIDAY, 16 JUNE 2023

FIXED ESTABLISHMENT AND VAT – ALEXIS TSIELEPIS

Alexis will, among other subjects, discuss the following:

- The history of the Fixed Establishment (FE) concept, and the historic construction of the definition from the Court of Justice of the European Union (CJEU)
- Analysis of the attributes of the FE and how we should be thinking about this concept, including critical evaluation of recent CJEU cases
- Impact of the FE on the place of services rules
- Impact of the FE on the place of supply of goods rules

There is a lack of harmonised guidance concerning the definition of a Fixed Establishment, in determining the place of supply rules. This important concept is being interpreted differently across Member States of the European Union, causing commercial uncertainty, as well as situations resulting in double or non-taxation. Unfortunately, the guidance provided by the Court of Justice of the European Union is restricted and at times confusing. The purpose of this webinar is to provide a conceptual framework through which the FE can be examined.

Alexis will examine in depth the following areas of this complicated concept of the VAT legislation:

- A review and analysis of the history of the Fixed Establishment concept through the European Court of Justice (ECJ)
- An analysis of the definition of a fixed establishment as this appears in the Implementing Regulation 282/2011
- Practical examples of how the concept applies



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 12 – Friday 16 June 2023

Monday 12 June 2023: Use and enjoyment

Tuesday 13 June 2023: E-commerce: new VAT rules from 1 July 2021 onwards

Wednesday 14 June 2023: Financial services and VAT

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Signature + Date

All prices are exclusive VAT