

**vat**  
FORUM



## ONLINE COURSE

VAT &  
Recharging  
Expenses

**24 JAN 2023**  
13:00-17:30



**LECTURER**  
PATRICK  
WILLE



## FEE

Partners & employees €50

Members €100

Non-members €200



# RECHARGING

# EXPENSES

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 webinar.

All these questions are clearly answered by means of examples. Questions are welcome during this webinar.

If you wish, you can also submit questions in advance.



An investment in  
knowledge,  
always pays the  
best interest

-  
*Benjamin Franklin*

# REGISTRATION FORM

**Please register online** by visiting our website: [www.vatforum.com/online-courses](http://www.vatforum.com/online-courses) or send the registration form to [patrick.wille@vatforum.com](mailto:patrick.wille@vatforum.com)

Course: Recharging expenses

Name of participant:.....

VAT number: .....

Company: .....

Phone number: .....

E-mail address: .....

Country: .....

Address: .....

Partners & employees

☐ €50

VAT Forum members\*

☐ €100

Description of level of experience in VAT: .....

Non-members\*

☐ €200

Become a VAT member

☐ €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 Patrick Wille

Prof. Patrick Wille is the President of VAT Forum cv, an international partnership of indirect tax specialists. VAT Forum consists of partners, associates and members. He was a tax officer from 1978 to 1983 with the Belgian VAT Administration, where he was an inspector and VAT collector. In 1984 he joined Coopers & Lybrand where he became a tax director and was the driving force in creating the Brussels VAT department. He took care of the organisation of international VAT courses in his function as European course co-ordinator. He is the founder of The VAT House nv (1997), VAT Forum cv (1999) and VAT Applications nv (2000). He was a professor at the Universities of Brussels and Ghent and at the 'Fiscale Hogeschool'. He is a frequent speaker at Belgian and European VAT seminars, author of various articles in taxation magazines and newspapers, and co-author of various books. He is a member of the editorial board of the International VAT Monitor (IBFD).

