



21st Annual VAT Summit

24-25-26 May 2023 Barcelona
Diagonal Zero Hotel Barcelona

What is the summit about?

- ◆ VAT rules for the digital age
- ◆ Place of supply of services
- ◆ Recent ECJ cases
- ◆ E-commerce
- ◆ Complex transactions
- ◆ Financial services

Who should attend the summit?

- ◆ VAT managers working in a multinational environment
- ◆ VAT compliance managers responsible for VAT reporting in different member states
- ◆ VAT officials dealing with large and foreign taxable persons
- ◆ VAT advisers serving multinational clients



Wednesday 24 May 2023

19:00

Welcoming

Cocktail followed by a welcome dinner

Thursday 25 May 2023

9:00 – 9:15

Welcome and introduction by Prof. Patrick Wille, president of VAT Forum and Marja van den Oetelaar, Managing Director of VAT Forum cv
Room: 'Nord América'

9:20 – 10:30

VAT rules for the digital age

On 8 December 2022 the European Commission adopted a package of proposals to amend the VAT Directive 2006/112/EC and make it fit for the digital age (so-called 'VAT in the Digital Age Package' or 'ViDA package').

This package has three main objectives:

- I. Modernising VAT reporting obligations
- II. Addressing the challenges of the platform economy,
- III. Avoiding the need for multiple VAT registrations in the EU

Part I: Modernising VAT reporting obligations

If the proposal is adopted, a transaction-by-transaction reporting system will be introduced that will provide information to Member States in almost real time. The reportable transactions are each supply and transfer of goods carried out in accordance with Article 138, each intra-Community acquisition of goods in accordance with Article 20 and each supply of a service that is taxable in a Member State other than that in which the supplier is established.

For that purposes a common template will be established which Member States will have to implement, allowing taxable persons to always report data from electronic invoices issued according to the European standard set up in Directive 2014/55/EU on electronic invoicing in public procurement.

In the case of exempt (zero-rate) intra-Community supplies of goods and for services supplied by non-established taxable persons subject to the reverse charge mechanism, the VAT Directive provides today for a deadline to issue an electronic invoice that could take up to forty-five days from the moment the chargeable event occurred. The new reporting system is built under the philosophy of real-time information. For that reason, proposed Article 222 sets up a deadline of two days after the chargeable event takes place for the issuance of invoices in these cases. Also article 223 would be deleted, so there will be no possibility to continue issuing summary invoices

10:30 - 11:00

Coffee break

11:00 - 12:00

Part II: Addressing the challenges of the platform economy

by updating the VAT rules applicable to the platform economy in order to address the issue of equal treatment, clarifying the place of supply rules applicable to these transactions and enhancing the role of the platforms in the collection of VAT when they facilitate the supply of short-term accommodation rental or passenger transport services.

Part III: Avoiding the need for multiple VAT registrations in the EU

and improving the functioning of the tool implemented to declare and pay the VAT due on distance sales of goods, by introducing Single VAT Registration.

Speakers: Ludwig de Winter from the European Commission, Nadia van Puymbroek (indirect tax), Roger Haenen (SAP expert) from Yara and Isabelle Desmeytere from Desmeytere Service bv.

12/00 - 12/30

The new Commission's proposal on the special regime for travel agents.

The European Commission has launched a new study to evaluate the need to reform the scheme. It expects to present legislative reforms in 2023. The review will consider the following:

- special scheme for travel agents,
- VAT rules on passenger transport and
- exemption on supply of goods to non-EU travellers.

Speaker: Ricardo Alvarez Arroyo: Deputy Director of VAT and other Turnover taxes, General Directorate of Taxes, Ministry of Finance Spain (to be confirmed)

12:30 - 14:00

Lunch

14:00 - 15:30

Complications with respect to place of supply of services

There are quite a lot of exceptions to the B2B (article 44 Directive) and B2C (article 45) main rules with regard to the place of service. These exceptions are not always clear. For instance where is the place of service located in the case of digital workshops? Do you have to make a distinction between B2B and B2C in such a case? The application of the Use & Enjoyment rules is often forgotten or ignored. Quite a lot of Member States implemented the Use & Enjoyment rules for the article 44 Directive services. Meaning that in certain cases you would need to charge the VAT of the country where the service is actually used & enjoyed to a taxable person outside the EU. The outcome of the Use & Enjoyment rules can be surprising. Also other complications are discussed.

Speakers: Atanas Mateev from KMLZ

Panel discussion

15.30 – 16.00

Coffee break

16:00 – 17.15

Recent ECJ cases – an overview of their practical impact

The European Court of Justice (ECJ) plays a central role in offering guidance as to how to interpret and define provisions of the VAT Directive. Important as some decisions may be, the ECJ is not always consistent nor does it continually provide sufficient clarity in addressing the questions before it. A review of the most important recent judgments of the ECJ will provide a technical update as well as a look into where the ECJ has followed its previous decisions, and where it is perhaps seeking to broaden or reduce the application of the VAT Directive.

Speakers: Alexis Tsielepis from Chelco VAT Ltd

Panel discussion

17.15 – 17:30

Wrap-up of the day

19.30

Cocktail followed by a Gala-dinner (suit & tie)



Friday 26 May 2023

9:30 – 10:30

Almost 2 years new e-commerce legislation: everything clear and tackled?

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?

Complications and shortcomings of the new legislation will be discussed.

10:30 – 11:00

Coffee break

11:00 – 12:30

continuation e-commerce

Speakers: Fernando Matesanz from Spanish VAT services and Sinéad Sullivan from Etsy.
Panel discussion

12:30 – 14:00

Lunch

14:00 – 15:30

Complex transactions (both supplies of goods and services)

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.

Speaker: Frank Borger from The VAT House

Panel discussion

15:30 – 16:00

Coffee break

16:00 – 17:00

Financial services and VAT, including proposed new legislation

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, this created disputes at national level, which led the national courts to refer cases to the European Court of justice for an interpretation on the particular dispute. Although not always leading to consistent results, such interpretations generally shed light on the raison d’être of the particular provisions in the VAT Directive which is very welcome by stakeholders.

During this session Matthew will go through the individual exemptions prescribed in Art.135 1 (a) – (g) Directive with reference to the applicable European case law and other relevant working papers of the European Committee. Of course proposed changes and other recent developments will also be discussed.

Speaker: Matthew Zampa from Zampa Debattista

Panel discussion

17:00 – 17:15

Wrap-up of the day

18:30

Social event, followed by a dinner



Registration Form

Please submit or send this registration form back to:
VAT Forum, Prinsenstraat 40, B-1850, Grimbergen, Belgium
Or register by visiting our website: www.vatforum.com/Barcelona

Company: _____

Name of participant: _____

E-mail address: _____

Address: _____

Country: _____

Telephone: _____

VAT identification number: _____

I do not want my e-mail address to be printed on the list of participants.

Conference: Diagonal Zero Hotel Barcelona

Please use the attached BOOKING FORM to make a reservation with the hotel at a reduced rate before 1 May 2023.

Participation fee for the Summit; prices do not include VAT and accommodation

	VAT Forum Members and Tax Authorities	Non-Members
Early subscriptions: before 1 March 2023	€ 1000	€ 1500
Subscriptions after 1 March 2023	€ 1200	€ 1750

The documentation supplied consists a small binder containing the slides
a USB stick containing the underlying documentation.

To become a member of VAT Forum: € 1000

If you have special dietary requests, please indicate this. Vegetarian

Otherwise we cannot guarantee that we will be able to comply with your dietary wishes: Veg

I would like to bring my partner with me and pay € 350;
this amount covers all dinners in the evening, cocktails before dinner and social events.

To register online: www.vatforum.com/Barcelona

An invoice will be sent after receiving your application form. Payments can be made to the following bank account number
IBAN BE 91 7340 0322 7176; BIC code KREDBEBB. The payment must be made before the conference starts.

Hotel reservation: Diagonal Zero Hotel Barcelona or another hotel in Barcelona is to be made by the participant.

Please use the attached BOOKING FORM to make a reservation with the Diagonal Zero Hotel at a reduced rate before 1 May 2023.

Cancellation: Nominated individuals who are unable to attend can nominate somebody else to go in their place.

For cancellations of participation in the Summit of which we are notified before 1 March 2023, the sum paid will be reimbursed after the deduction of € 150 to cover administration costs. For cancellations made from 10 May 2023 onwards, a reimbursement of 50% will be made and the documentation will be sent to the participant. Cancellations after 20 May 2023 will be considered as a "no show" and no reimbursements will be made. If you register after 1 May 2023, we cannot guarantee that your name will appear on the participation list.

Signature + date

About the Conference

We aim to create an open discussion between VAT managers within companies, consultants, officials from national VAT authorities and the European Commission. This conference aims to discuss hot topics and provide ready-made answers for businesses. The aim of the conference is also to inform companies and consultants of the latest changes to EC and national VAT legislation and the impact of these changes on business..

During the sessions, participants will have the opportunity to raise questions. Participants are invited to contribute as much as they believe is useful during the panel discussions, in order to make this conference as interactive as possible. During each session, there will be sufficient time to answer questions and to discuss the issues with the audience.

The conference offers a unique opportunity for networking. Persons responsible for VAT and Customs from different companies and countries will be present. It is the ideal moment to exchange ideas and gather information from other countries.

What can you expect from this VAT Summit?

- ◆ Direct knowledge transfer
- ◆ Logically structured presentations and lectures
- ◆ Lectures that go into technical VAT depth but are also practically oriented
- ◆ Continual interactive discussions with the participants
- ◆ Directly applicable solutions for your business environment
- ◆ No sales pitches
- ◆ Networking with other VAT experts

Speakers, moderators, panel members

VAT Forum Partners

- ◆ **Austria:** Thomas Pühringer (Pühringer Tax Consulting GmbH)
- ◆ **Belgium:** Patrick Wille, (VAT Forum), Frank Borger, (THE VAT HOUSE CVBA), Isabelle Desmeytere (Desmeytere bv)
- ◆ **Bulgaria:** Tania Pavlova (Taxacta)
- ◆ **Cyprus:** Alexis Tsielepis (Chelco VAT Ltd)
- ◆ **France:** Wouter Baes (RFN), Guy de Cordes (Cordes & Partners)
- ◆ **Greece:** Stamatis Papahimonas (A&P - Tax and Finance)
- ◆ **Italy:** Alessandro Portale (Studio Portale)
- ◆ **Poland:** Dorota Baczewska (Independent Tax Advisors Poland)
- ◆ **Portugal:** Conceição Gamito (Vieira de Almeida)
- ◆ **Slovakia:** Milan Vargan (TAX systems)
- ◆ **Spain:** Manuel Pérez de Algaba (IVA Consulta), Fernando Matesanz (Spanish VAT Services Asesores SL), Meritxell Yus (Cuatrecasas)
- ◆ **The Netherlands:** Marja van den Oetelaar (Het BTW Advies Kantoor B.V)
- ◆ **Malta:** Matthew Zampa, (Zampa Debattista)
- ◆ **Czech Republic:** Jan Kaucky, (Jan Kaucký VAT s.r.o.)
- ◆ **Norway:** Morten Chr. Stegard (VAT Consulting)
- ◆ **Germany:** Iris Schaefer (WP/StB Iris Schaefer)
- ◆ **Sweden:** Pär Sundberg, Mats Holmlund (The Swedish VAT House AB)

TAX Authorities

- ◆ **Ricardo Alvarez Arroyo:** Deputy Director of VAT and other Turnover taxes, General Directorate of Taxes, Ministry of Finance Spain

European Commission

- ◆ **Ludwig De Winter:** Deputy Head of Unit-DG Taxation and Customs Union - Unit C1 - VAT

Business

- ◆ **Sinead Sullivan:** International Tax Manager, Etsy
- ◆ **Atanas Mateev:** KMLZ





About VAT Forum

VAT Forum is an international partnership of indirect tax specialists and was founded in 1999 by Professor Prof. Patrick Wille, along with other independent VAT consultants and member companies.

It consists of partners (highly experienced independent VAT consultants), and members (companies that trade across borders). The Forum organises activities and provides services for its members.

It is a fact that VAT is becoming a major issue and a significant liability for those businesses that are active across borders in Europe; this is not only the case for multinational firms, but also for smaller companies that trade within Europe.

For this reason, it is VAT Forum's main aim to support the VAT compliance requirements of its members actively, by means of short and long-term training programmes, conferences, webinars, information dissemination, technical discussion groups, lobbying and networking.

www.vatforum.com

