

# EU VAT Summer School

**vat**  
FORUM



Château de la Motte (France)  
[www.vatforum.com/summerschool](http://www.vatforum.com/summerschool)



This course was organized for the first time in 2015 and was a huge success! It was initially intended as a one-off, but there is such high demand for a concise, high-level course dealing with the EU VAT Directive and ECJ cases that VAT Forum has decided to repeat it in 2017, 2019 and now again in 2023.

**14 - 19 August 2023**

## SCOPE OF THE SUMMER SCHOOL

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The Summer School will immerse you in the following aspects of the EU VAT Directive, EU VAT Implementation Regulation and ECJ cases over five and a half days:

- Taxable persons (articles 9 to 13 and article 43)
- Taxable transactions (articles 14 to 30)
- Place of supply of the different taxable transactions (articles 31 to 61)
- Chargeable event and chargeability of VAT (articles 62 to 71)
- Taxable amount (articles 72 to 92)
- Exemptions for intra-Community transactions (articles 138 to 142)
- Right of deduction (articles 167, 167a, 168, 178 to 183)
- Liability to pay VAT (articles 193 to 205)
- Invoicing and storage (articles 217 to 237, and 244 to 249)

When we deal with the articles of the EU VAT Directive, we will discuss the articles of the Regulation at the same time as well as the ECJ court cases which are applicable to the Directive articles which are being discussed.

The outcome of the ECJ court cases will be analysed and their practical impact will be discussed and immediately linked to the scope of the law article. This is vital to your understanding of VAT, because the outcome of ECJ court cases is often disregarded, not used, or used inappropriately.

## TARGET GROUP

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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.

Upon registration, participants should describe their level of experience in (EU) VAT.

## DATE AND TIME

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Monday 14 August (9 o'clock) until Saturday (noon)  
19 August 2023, which is five and a half days with a total of 33 hours of intensive training.



## PRACTICAL ISSUES

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**Language:** classes are held in English

**Group size:** the absolute maximum number of participants is 12.

The registration fee covers the participation fees for all sessions, exam fees and administrative support, photocopies of the slides used and occasional texts and lunches.

**Venue:** 86230 Usseau, France – Château de la Motte (a 15th century castle booked exclusively for our training).  
Link: [www.pi-castle.com](http://www.pi-castle.com)

**Lodging (incl. breakfast and dinner)<sup>1</sup>** : there are various possibilities: 5 rooms inside the Château de la Motte, and 7 cottages starting at 130 euro per night, up to 155 euro (including breakfast and dinner),  
Please contact Patrick Wille ([patrick.wille@vatforum.com](mailto:patrick.wille@vatforum.com)) or [booking@pi-castle.com](mailto:booking@pi-castle.com) for your room reservation.

You are also welcome to choose any other hotel nearby.

<sup>1</sup> *Prices do not include VAT or tourist tax. Breakfast is included as well as a 3-course dinner.*

## GETTING THERE

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### by air

- the main airport in Paris, Charles de Gaulle (then further by high speed train) from anywhere in the world
- to Poitiers airport from London Stansted from the UK
- to La Rochelle, Tours, Nantes, or Limoges, then by rental car, from different low-cost airports throughout Europe

### by high-speed train

- to Châtelleraut 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 Châtelleraut train station

### By car

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

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



# Registration form

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

Name of participant:  
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Company  
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VAT number  
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Email address  
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Phone number  
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Address  
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Country  
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Description of level of experience in VAT:  
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Early subscriptions: before 31 May 2023	VAT Forum members*	Non members*
Subscriptions after 31 May 2023	€ 2250	€ 2650
*lunch is included	€ 2350	€ 2750

Optional exam fee: € 200

To become a member of VAT Forum: € 1000

Signature + Date:  
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## **Cancellation policy**

Cancellations made before 30 June 2023 incur an administrative fee of 150 euros. Cancellations between 30 June 2023 and 15 July 2023 are credited for 50% of the amount. Cancellations made after 15 July 2023 are considered to be no shows and none of the payment will be credited.