



22th Annual VAT Summit

WHAT IS THE SUMMIT ABOUT

- Update ViDA and other EU VAT Committee's plans
- Recent ECJ cases
- The new exemption for SMEs
- Deduction of input VAT
- Composite supplies
- Update & issues MICE/TOMS
- E-invoicing and e-reporting
- Platforms and VAT

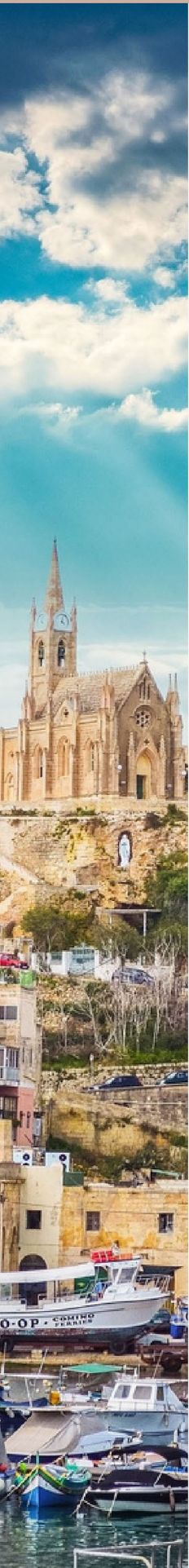
WHO SHOULD ATTEND THE SUMMIT?

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

25 years of VAT Forum 1999-2024

29-31 May 2024

Hotel Dragonara Malta



May 29

19:00 Cocktail followed by a welcome dinner

May 30

09:00 - 09:15 Welcome and introduction by Matthew Zampa - Co-founding partner Zampa Debattista

09:15 - 09:45 Prof. Patrick Wille - President VAT Forum
A walk through the changes in the VAT Directive over the past 25 years

09:45 - 10:45 Nico Sciberras - Chief Technical Officer (CTO at the Malta Tax and Customs Administration) - Update ViDA and other EU VAT Committee's plans

10:45 - 11:15 Coffee break

11:15 - 12:45 Prof. David Hummel - Consultant at the Court of Justice of the European Union.
Recent ECJ cases and an update on the legislation that has been drafted aiming to move some VAT cases away from the ECJ and placing them in the General Court (with Alexis Tsielepis)

12:45 - 14:15 Lunch

14:15 - 15:15 Fernando Matesanz - Managing Director Spanish VAT Services
The new exemption for SMEs which will apply in the EU as of 1/1/2025
Currently, the EU only allows member states to exempt small businesses established in that Member State with a turnover below a certain threshold. From 1 January 2025, this will change. The EU will allow Member States to exempt small businesses established somewhere else in the EU with an annual turnover up to €85,000 from being required to charge value added tax (VAT).

15:15 - 15:45 Coffee break

15:45 - 17:15 Frank Borger - Partner The VAT House bv - Deduction of input VAT
Does an invoice have to comply with the invoice requirements to be able to deduct the VAT? If the costs are made for business purposes, is the VAT always deductible? Are there huge differences between the various EU countries? Who can deduct the import VAT? How to attribute input VAT to economic and non-economic activities?

17:15 - 17:20 Wrap up of the day

19:30 Cocktail followed by a Gala-dinner (party chic)





May 31

09:30 - 11:00 Prof. Jeroen Bijl - Co-owner The VAT Consultancy Firm- Composite supplies

Composite supplies are single supplies that consist of multiple elements, which can be either goods, services or both. Jeroen will explain how these multiple element supplies can be categorized from a VAT perspective, and what this means for the VAT treatment of such supplies and their individual elements.

11:00 - 11:30 Coffee break

11:30 - 13:00 Volker Jorczyk - Managing director/owner TTL Tourism Tax & Law RA GmbH - EU TOMS reform status quo re MICE
("The ways of TOMS are strange!")

It is not always obvious when TOMS, the Tour Operator Margin Scheme applies. Some Member States are struggling with its broad application. When organizing a conference or another event, the consequences are often underestimated. In B2B relations, the application of TOMS leads to irrecoverable VAT, a conflict with the principles of VAT. However, TOMS generally is easy to apply, but expensive. The European Commission came up with plans to change the TOMS rules, which unfortunately got stuck. During this session the general principles as well as the status quo of this EU proposal will be discussed.

Join us and learn about "Simply TOMS it, but opt out B2B!", the idea of "Don't single the margin, global it!" as well as "the double EU approach" for non-EU based tour operators.

13:00 - 14:30 Lunch

14:30 - 16:00 Daniel Stzanko - Head of VAT advisory RSM Hungary Zrt. & Isabelle Desmeytere - SME VAT Technology Development, Implementation & Automation at Desmeytere Services - E-invoicing and e-reporting

More and more countries are introducing e-invoicing and even real-time reporting. Does it help to decrease VAT fraud in the countries which introduced these new measures? How do companies experience the administrative workload? Where do we stand with regard to the electronic invoicing and reporting under the ViDA proposals?

16:00 - 16:30 Coffee break

16:30 - 18:00 -Matthias Oldiges - Partner KMLZ - Platforms and VAT

Platform may have to pay the VAT on distance sales instead of the supplier. Also when electronic services are provided the platform may be the one who's responsible for paying the VAT. In which cases a platform must pay the VAT? Under DAC7, platforms which engage in the provision of personal services, leasing of immovable property and/or rental of means of transport must report quite a lot of information to the tax authorities.

18:00 - 18:05 Wrap up of the day

19:30 Cocktail & dinner



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

TAX AUTHORITIES

- Nico Sciberras - Chief Technical Officer (CTO at the Malta Tax and Customs Administration)

ECJ

- Prof. David Hummel - Consultant at the Court of Justice of the European Union

BUSINESS

- Volker Jorczyk - Managing director/owner TTL Tourism Tax & Law RA GmbH



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.

Sign up at www.vatforum.com



Registration Form

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

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: Hotel Dragona Malta

Please use the link to make a reservation with the hotel at a reduced rate before 31 March 2024.

<https://www.marriott.com/event-reservations/reservation-link.mi?id=1706604339081&key=GRP&app=resvlink>

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

	VAT Forum Members and Tax Authorities	Non-Members
Early subscriptions: before 30 March 2024	€ 1000	€ 1500
Subscriptions after 30 March 2024	€ 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:

Vegan

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/physical-events/malta

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: Hotel Dragonara or another hotel in Malta is to be made by the participant.

Please use the attached BOOKING FORM to make a reservation with the Dragonara Hotel at a reduced rate before 30 March 2024.

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 30 March 2024, the sum paid will be reimbursed after the deduction of € 150 to cover administration costs. For cancellations made from 10 May 2024 onwards, a reimbursement of 50% will be made and the documentation will be sent to the participant. Cancellations after 20 May 2024 will be considered as a "no show" and no reimbursements will be made. If you register after 1 May 2024, we cannot guarantee that your name will appear on the participation list.

Signature + date