



# *In-depth webinars*

EACH MONTH A NEW VAT TOPIC

## WHAT ARE THE WEBINARS ABOUT

- Transport services and VAT
- Vouchers
- Assembly and installation supplies
- Im- and exports
- Invoice requirements and electronic invoicing
- Chain transactions
- And several to come

## WHO SHOULD ATTEND THE WEBINARS?

- 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

27 February -11 July 2024

1pm until 5.30pm (CET)

27 February

## TRANSPORT SERVICES AND VAT Prof. Patrick Wille

VAT and transport services do not seem very complicated at first. But in reality it is quite complicated. When will the reverse charge apply in B2B situations? And in which cases is the place of service located elsewhere based on the Use & Enjoyment rules? Which Member States have Use & Enjoyment rules for transport services? Can I apply the exemption when I am a subcontractor?

28 March

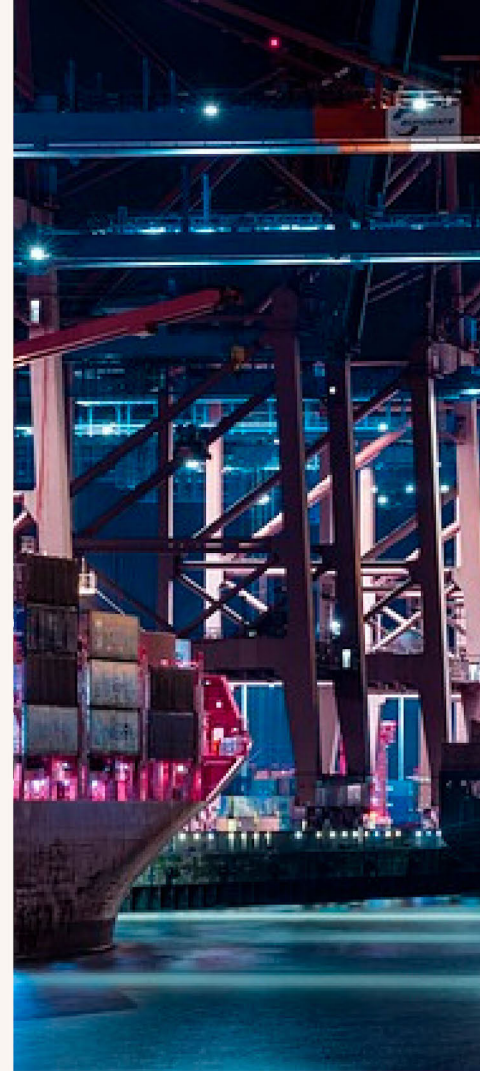
## VOUCHERS Prof. Jeroen Bijl

Jeroen will discuss the different VAT treatment of vouchers in various countries, the difference between vouchers and other instruments under the EU VAT rules, the difference in EU VAT treatment between SPVs and MPVs, the VAT consequences of issuing free vouchers, some planning around vouchers, and CJEU case law and pending cases relating to vouchers. How to determine the taxable amount for transactions involving vouchers, breakage (the money received for vouchers that are never redeemed and/or that have expired) and the question whether a voucher can be ancillary to a main transaction are also topics that are on the agenda. Finally, if time allows, the VAT treatment of some other instruments that aren't covered by the EU VAT voucher definition could be discussed.

25 April

## Assembly and installation supplies Dorota Baczewska & Lina Engman

Installation and assembly supplies are taxable in the country where the installation or assembly takes place. How is the concept of installation and assembly defined? Are there any differences between the Member States? Did all Member States implement the reverse charge mechanism in case the supplier is non-established? When do you have to be registered?







13 May

Im- and exports  
Jan Kaucky/Frank Borger

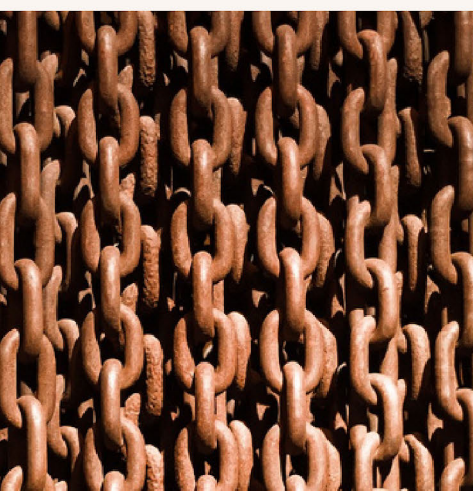
Upon importation of goods into the EU, VAT is due. What must be included in the taxable amount? When is an importation exempt? In which Member States the VAT due on the importation can be deferred? If goods go missing while in transit, who is liable for the VAT? The supplier who takes care of the transport outside the EU exporter can apply the exemption. But what about indirect exports?



11 June

Invoice requirements and  
electronic invoicing.  
Isabelle Desmeytere

When the ViDA proposal is adopted, major changes will apply in the invoicing. All businesses falling under the new regulation who currently issue and/or receive invoices in a pdf format will have to change to structured e-invoices. Also a real-time digital reporting requirement based on e-invoicing will be implemented. In the meantime more and more Member States are introducing e-invoicing and real time reporting.



11 July

Chain transactions  
Marja van den Oetelaar  
& Daniel Sztanko

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. It is important to determine the party to whom the intracommunity transport should be ascribed. Marja and Daniel will discuss the rules using various examples including chain transactions whereby the goods are imported or exported.

# 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.

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