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# EU VAT EXPERT DEGREE

2024 - 2025

TOPICS - PART II (MODULE 30 HOURS)

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[www.vatforum.com](http://www.vatforum.com)

**PART 2**  
**MONDAY 23 JUNE TO**  
**FRIDAY 27 JUNE 2025**

**Language**  
**Classes are held in English**

Monday, 23 June 2025  
Use and enjoyment

Tuesday, 24 June 2025  
E-commerce:  
new VAT rules from 1 July 2021 onwards

Wednesday, 25 June 2025  
Financial services and VAT

Thursday, 26 June 2025  
Chain Transactions

Friday, 27 June 2025  
Recharging of expenses

**Venue:** France, Usseau, Château de la Motte,  
2 La Motte, 86230 Usseau

5 different VAT topics will be dealt with each over  
an entire day from 9:00 h to 17:30 h.

The aim is that participants should learn to apply  
the knowledge they have gathered during the full  
course when analysing specific cases.

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.



# FULL PROGRAMME

**MONDAY, 23 JUNE 2025**

## **USE AND ENJOYMENT – PATRICK WILLE**

A very substantial number of Member States have implemented Use and Enjoyment rules and imposed additional conditions in order for the use and enjoyment rules to apply. Member States are also continuing to change their legislation in respect of the application of the use and enjoyment rules. The implementation of the use and enjoyment rule options throughout the EU will be dealt with in depth, considering all the parameters that can play a role in the applicability of the use and enjoyment provisions.

The session will consist of numerous practical and ready-to-use examples of the different use and enjoyment rules implemented in the Member States.

Furthermore, a link will also be made to the ERP system: how can you manage the use and enjoyment rules in your ERP?

The Use & Enjoyment rules are often forgotten or even ignored. However the impact on a business can be huge!

**TUESDAY, 24 JUNE 2025**

## **E-COMMERCE: NEW VAT RULES FROM 1 JULY 2021 ONWARDS - MARJA VAN DEN OETELAAR**

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?

During this topic Marja will explain the new legislation using many examples. Complications and shortcomings of the new legislation will also be discussed. You will have lots of possibilities to pose your questions and share your own experiences.



## WEDNESDAY, 25 JUNE 2025 FINANCIAL SERVICES AND VAT – MATTHEW ZAMPA

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, the European Court of Justice has been repeatedly asked to interpret and to shed light on the *raison d'être* of the particular provisions in the VAT Directive.

During this topic Matthew will go through the individual exemptions prescribed in Art.135(1)(a)-(g) with reference to the applicable European case law and other relevant working papers of the European Committee. He will also invite you to work together on a few practical

scenarios which will cover various aspects of the exemptions in the VAT legislation and potentially any limitations on the right of deduction. This session will also cover the following:

- The concept of negotiation
- Outsourcing of financial services
- The right of deduction by financial services operators
- The option to tax
- The different kinds of special investment schemes and the management thereof
- Discretionary Portfolio Managers
- DLT Assets & cryptocurrencies – the distinction between coins and tokens
- The service providers in the DLT space such as exchanges, miners & wallet providers
- Applicable CJEU case-law & new legislation

## THURSDAY 26 JUNE 2025 CHAIN TRANSACTIONS – MARJA VAN DEN OETELAAR

When it comes to chain transactions, VAT seems to be complicated. 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. At least three taxable persons are involved in chain transactions, but often there are more. When goods are transported from one Member State to another, it is important to establish which supply is the one for which the goods are being transported to the other Member State. The Quick Fixes have introduced rules for determining the party to whom the intracommunity transport should be ascribed. These rules prevent a lot of ambiguity and additional assessments. Marja will discuss the rules using various

examples. Of course the simplified triangulation rules will also be described.

She will also look at situations where problems may still arise. For example, what happens when Party A arranges transport to another EU country, but its customer does not provide a VAT identification number from a country other than the country of dispatch? And what about interrupted transport? Or transport where the party receiving the invoice is not the same as the party that runs the risk with regard to the goods?

Chain transactions do not only occur with intracommunity transport. What should happen if the goods do not go to another member State, but are exported by another party than the supplier? When will Party A be able to apply the exemption?



FRIDAY, 27 JUNE 2025  
RECHARGING OF EXPENSES – PATRICK WILLE

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 topic.



# PRACTICAL INFORMATION

Château de la Motte – 86230 Usseau - France



## LODGING (INCL. BREAKFAST AND DINNER)

There are various possibilities:

5 rooms inside the Château de la Motte, starting at 155 euro per night (including breakfast and dinner),

6 rooms at 135 euro per night in the gîtes in the orangery beside Château de la Motte (including breakfast and dinner). You are also welcome to choose any other hotel in Châtelleraut.

Please contact Patrick Wille ([patrick.wille@vatforum](mailto:patrick.wille@vatforum)) for your room reservation at Château de la Motte.

Prices do not include VAT or tourist tax. Breakfast is included as well as a 3-course dinner.

## GETTING THERE BY AIR

- flights from anywhere in the world to the main airport in Paris, Charles de Gaulle, then onward by high speed train;
- to Poitiers airport from London Stansted in the UK;
- flights to La Rochelle, Tours, Nantes or Limoges by various low-cost airlines throughout Europe, then onward by rental car.

## BY HIGH-SPEED TRAIN

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

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

## REGISTRATION FEE

350 € for members of VAT Forum and 500 € for non-members, per day.

The registration fee covers the participation fees for any chosen day, slides and any texts used that day.

There will be 4 sessions of 90 minutes per day/per topic.

If you register for all 5 days/topics, the total discounted price is 1500 € for members and 2000 € for non-members.

If you have any questions or requests, do not hesitate at all to contact us on +32 475 794574 (Patrick Wille), or send an e-mail to [patrick.wille@vatforum.com](mailto:patrick.wille@vatforum.com)

# RIGISTRATION FORM

Send the registration form to

Or e-mail

VAT Forum  
Prinsenstraat 40,  
B-1850, Grimbergen, Belgium  
patrick.wille@vatforum.com  
cc: marja@tvcf.nl

Name of participant

Company

E-mail address

VAT number

Phone number

Address

Country

I'm a member of VAT Forum

I will become a member of VAT Forum  
€ 1000 per year

## I wish to register for the following module(s) / full course:

Full module (5Topics) Monday 23 – Friday 27 June 2025

Monday 23 June 2025: Use and enjoyment

Tuesday 24 June 2025: E-commerce: new VAT rules from 1 July 2021 onwards

Wednesday 25 June 2025: Financial services and VAT

Thursday 26 June 2025: Chain Transactions

Friday 27 June 2025: Recharging of expenses

Signature + Date

All prices are exclusive VAT