



23th

# Annual VAT Summit

## WHAT IS THE SUMMIT ABOUT

- European Commission on new (proposed) legislation
- ViDA and the future of taxpayers' rights
- Differences in the EU
  - reverse charges
  - use & enjoyment
  - installation/assembly
  - importation & VAT warehousing
- Transfer pricing & VAT/customs
- VAT deduction restrictions
- VAT saving schemes & abuse of law

## 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

VAT Forum 1999-2025

21-23 May 2025

Corinthia Hotel Budapest

# Wednesday 21 May

3-6pm Partners meeting

7.30pm Cocktails & Dinner in the Corinthian Hotel

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# Thursday 22 May

9am Opening by the Hungarian tax authorities

Mr Czöndör from the national tax authorities of our host country, Hungary, will welcome all delegates and introduce them to Hungarian VAT and other local customs.

Szaboles Czöndör

9.30am European Commission on new (proposed) legislation

Ms Walckiers, a delegate from the European Commission, will elaborate on future changes in VAT legislation, proposed as well as accepted. These changes include ViDA, the VAT treatment of financial services, the SME scheme, TOMS etc.

Agnès Walckiers (VAT Policy Officer at the European Commission).

10.30am Coffee Break

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11am ViDA and the future of taxpayers' rights

Mrs Rabel discusses the Digital Reporting Requirements under ViDA. Where do we stand, where are we going? Which data are used by tax administrations now and in the future? Are the taxpayers' rights sufficiently protected?

Prof. Dr. Tina Ehrke Rabel (Professor of Fiscal and Tax Law at the University of Graz.)

12.30pm Lunch

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2pm Differences in the EU:

Our experts from various jurisdictions will present differences in application and implementation of the following EU VAT provisions:

- reverse charges (Marja van den Oetelaar, the Netherlands),
- use & enjoyment (Patrick Wille, Belgium),
- installation/assembly (Atanas Mateev, Germany),
- importation & VAT warehousing (Milan Vargan, Slovakia)

3.30pm Coffee Break

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4pm Differences in the EU (continued)

5.30pm End of day 1

7.30pm Cocktails and gala dinner in the 'New York Café'







# Friday 23 May

## 9am VAT saving schemes & abuse of law

Our presenter (Brandon and/or Matthew) will discuss examples of various VAT saving schemes in, for example, the following industries: gambling, healthcare, financial services, aircraft and yachting with a panel that will examine the examples from a tax consultancy point of view, an CJEU point of view (based on its case law) and a tax administration's point of view. Examples of non-taxation as targeted by the effective use and enjoyment provisions and other legislation will be included.

Presenters: Brandon Gatt (Malta) and/or Matthew Zampa (Malta)

Panel:

- Brandon Gatt (Malta), Matthew Zampa (Malta), Meritxell Yus (Spain) - consultants point of view
- Alexis Tsielepis (Cyprus) - CJEU point of view
- Scott Smeets (Dutch Ministry of Finance, lecturer university)
- European Commission - tax administration's point of view

## 10.30am Coffee Break

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## 11am Abuse of law & VAT Saving Schemes (continued)

## 12.30pm Lunch

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## 2pm Transfer Pricing & VAT/Customs

Jeroen and Andrea will discuss the possible effect of various types of transfer pricing adjustments on the taxable amount from a VAT perspective as well as from a Customs perspective, also focusing on the recent CJEU ruling in the Weatherford Atlas Gip SA case (C-527/23) and the three pending cases (Arcomet Towercanes (C-726/23), Högkullen (C-808/23) and Stellantis Portugal (C-603/24).

Jeroen Bijl (Netherlands) and Andrea Rottoli (Italy)

## 3.30pm Coffee break

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## 4pm VAT deduction restrictions

Frank and Alexis will guide the audience through the various systems of restricting VAT deduction as a result of, for example, exempt economic activities, non-economic activities, non-business use etc. They will also discuss various ways of determining the restriction, e.g. by calculating a 'pre pro rata', the pro rata etc.

Frank Borger (Belgium) & Alexis Tsielepis (Cyprus)

## 5.30pm End of day 2

## 7.00pm Dinner and drinks at 'Prime Steak & Wine'



# 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



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



# Registration Form

Please send or email this registration form back to:

VAT Forum, Prinsenstraat 40, B-1850, Grimbergen, Belgium or register  
by visiting our website: [www.vatforum.com/physical-events/budapest](http://www.vatforum.com/physical-events/budapest)

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: Corinthia Hotel Budapest

Please use the link below to make a reservation with the hotel at a reduced rate.

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

	VAT Forum Members and Tax Authorities	Non-Members
Early subscriptions: before 21 April 2025	€ 1000	€ 1500
Subscriptions after 21 April 2025	€ 1200	€ 1750

A reduced registration fee applies from the second registration per organization

All participants will receive the European VAT Handbook 2025/2026 for free

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/budapest](http://www.vatforum.com/physical-events/budapest) or email to [patrick.wille@vatforum.com](mailto:patrick.wille@vatforum.com)

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: Corinthia Hotel or another hotel in Budapest is to be made by the participant.

<https://reservations.corinthia.com/?Hotel=28704&Chain=10210&arrive=21/05/2025&depart=24/05/2025&adult=1&child=0&locale=en-GB&group=GRP129>

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

Signature + date