



# VAT Forum webinars

## Which webinars do we provide?

- VAT & Excise warehousing
- ViDA
- Chain transactions
- Yachting & VAT
- Installation and assembly supplies
- Use & Enjoyment
- Transfer pricing
- Vouchers
- Fixed establishments
- Recent CJEU (ECJ / General Court) Cases
- E-commerce outside EU
- E-commerce within the EU
- TOMS
- Electronic invoicing in the EU
- VAT saving schemes and abuse of law
- Financial Services & VAT
- VAT deductions

## Who should attend?

- 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

19-02-26 - 13-05-2027

3pm – 5.15 pm CET

## February 19, 2026

VAT & Excise warehousing - Frank Borger & Pieter Tamse

VAT and excise warehouses make it possible to trade without having to charge VAT. These warehouses are limited to certain goods. Which Member States implemented VAT/Excise warehouses and how? Is the intracommunity acquisition/importation of goods that are brought to the warehouse VAT exempt? Must a fiscal representative be appointed? Which other conditions must be fulfilled? How must the release from the warehouse be treated? Frank and Pieter will answer all the questions you may have.

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## March 12, 2026

ViDA (session 1) - Jeroen Bijl & Fernando Matesanz

The ViDA webinar is divided over two sessions. We will discuss the new rules with regard to certain services performed via platforms, the transfer of business assets between EU Member States and electronic invoicing and reporting. These rules will come into effect sooner than most people expect especially when they have to prepare for them. We will focus on the explanation of the new rules as well as their practical implications.

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## March 19, 2026

ViDA (session 2) - Jeroen Bijl & Fernando Matesanz

Follow-up to the first session. We will discuss the new rules with regard to certain services performed via platforms, the transfer of business assets between EU Member States and electronic invoicing and reporting. These rules will come into effect sooner than most people expect especially when they have to prepare for them. We will focus on the explanation of the new rules as well as their practical implications.

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## April 9, 2026

Chain transactions - Marja van den Oetelaar & Milan Vargas

The VAT treatment of chain transactions is not always easy to understand. Marja and Milan will walk you first through the relevant EU VAT legislation followed by various examples with transport within the EU. We will also discuss chain transactions where goods are exported and imported. They will come up with some pretty surprising cases!

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## April 16, 2026

Yachting & VAT - Christabel Gatt & Matthew Zampa

Yachting is a prestigious and dynamic industry that attracts enthusiasts and investors worldwide. As activity in this sector grows, VAT considerations have become central to how yachts are acquired, sold, operated and moved within the EU, all carrying significant VAT implications. With Malta and other EU jurisdictions offering established VAT frameworks, staying informed on the VAT implications of yacht transactions is essential. This session brings together the main VAT challenges seen in practice and explains how these impact structuring, compliance and day to day decision making across the yachting industry.


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## May 7, 2026

Installation and assembly supplies - Dorota Baczewska & Atanas Mateev

This presentation explores the VAT implications of installation and assembly supplies within the EU. It will address key rules for determining the place of supply, tax liability, and compliance requirements for cross-border projects. This session addresses also the challenges arising from differing interpretations of essential VAT concepts in the context of installation and assembly supplies. We will examine how inconsistent definitions impact compliance, cross-border transactions, and practical application under EU law. Practical examples will illustrate common challenges and solutions for businesses operating in this sector.





## June 11, 2026

Use & Enjoyment – Marja van den Oetelaar & Patrick Wille

The most underestimated VAT rules. These Use & Enjoyment rules, although unpopular (or not understood), may nevertheless have serious consequences. Marja and Patrick will go through the relevant articles in the EU VAT Directive and ECJ cases and show you which Use & Enjoyment rules have been implemented by the various Member States. The consequences of these rules will be demonstrated by means of examples.

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## July 9, 2026

Transfer pricing – Atanas Mateev & Daniel Sztanko

Transfer pricing and VAT often collide in complex ways, creating significant challenges for multinational businesses. This session will explore how intercompany pricing impacts VAT treatment, including the determination of taxable amounts, compliance risks, and documentation requirements. We will also discuss recent developments and practical strategies to align transfer pricing policies with VAT obligations, ensuring consistency and minimizing exposure.

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## September 17, 2026

Vouchers – Jeroen Bijl & Patrick Wille

In this webinar Jeroen en Patrick will discuss the VAT treatment of vouchers, the difference between multi-purpose vouchers (MPVs) and single-purpose voucher (SPVs) for VAT and the practical relevance of that difference, as well as the various issues identified across the EU Member States since the EU VAT voucher rules came into force in 2019.

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## October 15, 2026

Fixed establishments – Alexis Tsielepis

Efforts to balance national budgets in the EU have prompted tax authorities to adopt increasingly aggressive interpretations of VAT rules, particularly regarding the notion of a “fixed establishment” (FE). With limited guidance from the European Commission, the definition and application of the FE concept have been shaped largely by the European Court of Justice (ECJ). As a result, Member States apply the concept inconsistently, creating commercial uncertainty and risks of double or non-taxation. This webinar will provide an in-depth examination of the FE concept, including:

- A review of the evolution of the FE concept through ECJ case law
  - An analysis of the definition set out in Implementing Regulation 282/2011
  - Practical examples illustrating how the concept is applied in practice
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## November 5, 2026

Recent CJEU (ECJ / General Court) Cases – Alexis Tsielepis

The European Court of Justice—and now the General Court— regularly issue new case law that influences VAT interpretation, business practices, and tax planning. Join us as we unpack the most influential recent judgments—insights you won’t want to miss if you want to stay ahead in VAT.

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## December 3, 2026

E-commerce outside EU – Atanas Mateev & Felix Geiger

Global e-commerce is thriving, but selling goods from third countries into the EU comes with complex VAT and compliance challenges. This session will focus on distance sales from non-EU countries, the intricacies of the dropshipping model, and the practical complications businesses face in cross-border transactions. We will simultaneously explore the outbound scenarios when taxable persons make business from the EU to countries outside the EU with focus on Switzerland and Great Britain, providing insights on how companies can remain compliant and competitive in this evolving landscape.



## December 10, 2026

E-commerce within the EU – Fernando Matesanz & Alessandro Portale

Fernando & Alessandro will describe the headlines and difficulties of the current system. They will elaborate on returns of goods, platforms and the iOSS scheme. They will also speak about the changes which have been announced and which must be implemented in the next few years.

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## January 14, 2027

TOMS – Volker Jorczyk & Marja van den Oetelaar

How does the TOMS work? The TOMS effects not only tour operators but also the MICE industry. A common argument against the travel agency scheme is that VAT cumulates in business relationships. Can this be prevented? Volker and Marja will discuss the advantages and disadvantages of the TOMS. They will also discuss some ideas about the future of the TOMS.

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## March 18, 2027

VAT saving schemes and abuse of law – Brandon Gatt & Frank Borger

Frank and Brandon will discuss examples of various VAT saving schemes in, for example, the following industries: gambling, healthcare, financial services, aircraft and yachting. However some schemes do not feel right. Tax administrations try to tackle such schemes for instance with the doctrine of abuse of law. When does that apply? Also the legislator tries to fight non-taxation for instance with the effective use and enjoyment provisions.

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## April 22, 2027

Financial Services & VAT: Understanding exempt activities and recoverability in practice – Brandon Gatt & Andrea Rottoli

The VAT exemptions for financial services were drafted for a different era. Today's business models, from digital platforms to outsourced investment structures, regularly expose gaps and uncertainties in how these exemptions apply. Understanding the true nature of each transaction is therefore critical before assessing whether an exemption is available.

This session will take a practical look at the core exemptions, highlight where interpretation has become challenging, and examine the landmark CJEU judgments that have reshaped the VAT treatment of financial services in recent years. Through real examples, we will explore how these principles apply in practice and where risks or opportunities typically arise.

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## May 13, 2027

VAT deductions – Alexis Tsielepis & Frank Borger

This session will unpack the core principles behind the deduction of input VAT. By the end of the seminar, you will have a clear and holistic understanding of the key criteria that determine when a deduction is allowed. Frank and Alexis will also walk through practical calculation methods—covering non-economic activities (including the pre-pro-rata method) and exempt activities (including the pro-rata method)—and discuss when alternative methods may be applied.



## What can you expect from the webinars?

- Knowledgeable presenters
- Logically structured presentations
- 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

## 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.

Do you want to become a member and enjoy many privileges?

Sign up at [www.vatforum.com](http://www.vatforum.com)

We hope to e-meet you!

Best regards,  
On behalf of the Board:

Marja van den Oetelaar



# VAT Forum webinars

Registration Form

The webinars are held from 3pm until 5.15pm CET. You will receive an invite for your online participation.

|                            |                      |
|----------------------------|----------------------|
| Company:                   | <input type="text"/> |
| Name of participant:       | <input type="text"/> |
| Address:                   | <input type="text"/> |
| Country:                   | <input type="text"/> |
| E-mail address:            | <input type="text"/> |
| Telephone:                 | <input type="text"/> |
| VAT identification number: | <input type="text"/> |

☐ Become a member of VAT Forum and directly pay the reduced webinar price (€1000 membership)

## VAT Forum webinars

Which webinar(s) would you like to attend?

|                                    |                       |   |                       |
|------------------------------------|-----------------------|---|-----------------------|
| VAT & Excise warehousing           | <input type="radio"/> | Recent CJEU (ECJ / General Court) Cases | <input type="radio"/> |
| ViDA                               | <input type="radio"/> | E-commerce outside EU                   | <input type="radio"/> |
| Chain transactions                 | <input type="radio"/> | E-commerce within the EU                | <input type="radio"/> |
| Yachting & VAT                     | <input type="radio"/> | TOMS                                    | <input type="radio"/> |
| Installation and assembly supplies | <input type="radio"/> | Electronic invoicing in the EU          | <input type="radio"/> |
| Use & Enjoyment                    | <input type="radio"/> | VAT saving schemes and abuse of law     | <input type="radio"/> |
| Transfer pricing                   | <input type="radio"/> | Financial Services & VAT                | <input type="radio"/> |
| Vouchers                           | <input type="radio"/> | VAT deductions                          | <input type="radio"/> |
| Fixed establishments               | <input type="radio"/> |   |                       |



Non-members

VAT Forum members &  
employees of partners

Partners

Subscription fee ☐ €150

☐ €75

☐ €0

Participation fee for one webinar excluding VAT

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 received 3 days before the webinar starts.

Signature + Date

Please send the registration form after completion to: [marja@tvcf.nl](mailto:marja@tvcf.nl) and [patrick.wille@vatforum.com](mailto:patrick.wille@vatforum.com)