

**NEW Business cases:  
by business for business**

- in-depth VAT analyses
- VAT seminars
- discussion sessions
- focused workshop sessions

# 17<sup>th</sup> International School on Indirect Taxation

**26 – 30 September 2016**

Hotel Abbey\*\*\*\*, Grimbergen (Brussels area)

*Direct bus and only 15 minutes from Brussels airport to Hotel Abbey, Grimbergen*

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

# 17th International School on Indirect Taxation

## What is new?

For the 17th year in a row, we will focus on knowledge transfer! Following requests from participants, we have extended the scope of the International School of Indirect Taxation to include a series of business cases, called “by business for business” workshops.

## Who should attend the International School on Indirect Taxation?

The School is designed for people who already have experience in international VAT and have sufficient knowledge of their national VAT system.

## What is the aim of the International School on indirect taxation?

The aim of the International School on Indirect Taxation is to provide a forum for people who are responsible for international VAT within a company or group of companies.

At the International School Summit, participants can meet and talk to VAT experts from different European countries and other people responsible for VAT in major companies. The International School Summit is a premier networking event. All participants will receive extensive documentation and an information binder.

## Participation options

It is possible to attend the International School Summit from Monday to Friday, from Monday to Wednesday, from Tuesday to Thursday or from Wednesday to Friday. Single day or half-day registrations are also possible.

## Who are the workshop and seminar leaders?

The following VAT experts will lead workshops and seminars at the international school:

- **Austria:** Thomas Pühringer (Pühringer Tax Consulting GmbH)
- **Belgium:** Patrick Wille (Vat Forum), Heidi Deschacht (THE VAT HOUSE), Els Meynendonckx (THE VAT HOUSE), Frank Borger (THE VAT HOUSE), Katia Delfin Diaz (OmniVAT), Yves Geens (Coca-Cola Services nv), Belinda Buvens (Procter & Gamble)
- **Cyprus:** Alexis Tsielepis (Chelco VAT)
- **Germany:** Andrea Springer (Panasonic)
- **Greece:** Stamatis Papahimonas (A&P - Tax and Finance)
- **Hungary:** Ranetta Petrovác (Petitum Kft)
- **Italy:** Alessandro Portale (Studio Portale)
- **Norway:** Morten Stegard (VAT Consulting)
- **Poland:** Dorota Baczewska (Independent Tax Advisors Poland)
- **Portugal:** Conceição Gamito (Vieira de Almeida)
- **Romania:** Cristian Radulescu (Taxhouse), Alina Zarzu (TaxSense)
- **Slovakia:** Milan Vargan (TAX systems)
- **Spain:** Pablo Luján (IVA Consulta), Fernando Matesanz (Spanish VAT Services Asesores SL), Kenneth Florencio (Tech Data)
- **The Netherlands:** Neus Vicente Llodrà (Fujufilm Europe BV), Marja van den Oetelaar (Het BTW Advies Kantoor)

# New initiatives

## Business cases

This year, we are introducing a new concept: business cases. Each business case is presented by a VAT manager from a major business. The managers will explain how they dealt with a specific issue and what hurdles they had to overcome or still have to overcome. At each workshop, the VAT manager is assisted by an experienced VAT consultant.

### Marketing costs (Coca-Cola Services case)

*Yves Geens, EU VAT Manager of Coca-Cola Services, has experienced with the unlimited creativity of marketers in marketing the Coca-Cola brands in many European countries during his years at Coca-Cola. His story will be about successes and failures, upfront agreements and after-facts disclosures to tax authorities in order to ensure VAT does not have a cost impact to marketing budgets. He will also share experiences about caught between tax advisors and tax authorities on one hand and business on the other. He will be assisted by Heidi Deschacht, partner at THE VAT HOUSE and another VAT Consultant to be confirmed.*

### VAT coding automation (Procter & Gamble case)

For Procter & Gamble, as for many businesses, it is a priority to get VAT compliance right by using tax technology. If set up correctly, VAT coding automation can deliver improved VAT compliance results and productivity benefits in financial services operations. *Belinda Buvens, Global Indirect Tax Group Manager of Procter & Gamble* will focus on current challenges as well as more complex cases. How should triangulations and chain transactions be set up? What is the impact of master data on correct VAT coding and how can the master data quality and ownership be improved? What is the impact of P2P technology solutions? How can you track suppliers and customer statuses (established / VAT registered)? She will be assisted by *Heidi Deschacht, partner at THE VAT HOUSE.*

### Composite supplies and ERP VAT automation (Fujifilm Case)

*Neus Vicente Llodrà, Coordinator of Fujifilm Europe's VAT team, is currently dealing with the implementation of VAT determination of composite purchases and supplies within chain transactions in the company's SAP system. Is it one supply or multiple supplies? If it is one supply, is it a supply of goods or a service? ERP VAT determination is frequently based on material classifications, but how should transactions be processed when the same item is sometimes goods and sometimes a service? The different countries involved in a chain of supplies often have different views on the subject, so how should you deal with these differences between countries from a practical business perspective? What are the risks and how can you find solutions within a pragmatic business environment? How can you implement the solution and stay compliant? She will be assisted by *Katia Delfin Diaz, owner of OmniVAT.**

### Domestic reverse-charge supplies (Tech Data Case)

Articles 199 and 199a of the EU VAT allow Member States to introduce a domestic reverse charge system in their national legislation for the supply of some goods and services, and also, in some cases, thresholds. Besides the fact of which goods or services the domestic reverse charge applies to and which status of the supplier and customer the reverse charge applies to, keeping track of the thresholds is another nightmare. Are the thresholds to be upheld at order level? Or invoice level? What should you do if you exceed or go below a threshold? Needless to say, every single Member State that has implemented measures of this kind has its own set of country-specific rules. *Kenneth Florencio, VAT Manager Southern Europe at Tech Data, is keen to exchange ideas and thoughts on this issue. He will be assisted by Fernando Matesanz, owner of Spanish VAT Services Asesores.*

### Erroneous self-billing (Panasonic case)

The phenomenon of self-billing is widely spread within business life, especially with supplies of goods from consignment stocks. Although, agreements are mostly made beforehand, the customer often issues erroneous self-bills. How can you handle erroneous self-billing from an administrative (procedural) point of view, system point of view, with all VAT being duly paid and deducted without incurring penalties and interest fees? The phenomenon often becomes even more pronounced when there are multiple self-billing agreements with one customer in different EU countries. *Andrea Springer, Head of Panasonic Automotive & Industrial Systems Europe's Tax Department, is currently facing the challenge and would like to further discuss the issue in depth. She will be assisted by Pablo Lujan, Consultant at IVA Consulta.*

## VAT Shower

### The EU VAT Directive reasoning in one day

*by Alexis Tsielepis (CY), managing director of Chelco VAT*

### Another new initiative ...

A VAT advisor should base his or her knowledge on solid foundations. Some people are just starting in VAT whilst others have been involved with VAT for years and have learned about VAT by doing it. However, these people may never have actually learned the basic reasoning to be followed, which is fully contained in the EU VAT Directive. Understanding this basic reasoning, allows one to appreciate the functioning of the VAT system in all EU countries, rapidly expanding your level of VAT knowledge and building on a more solid foundation.

Bringing it all together, this course is suited for beginners as well as those with VAT experience who wish to delve deeper in the workings of the EU VAT system, so that they can quickly gain more experience in the field of VAT at EU level.

# Seminars

## Norway – New VAT law as from 1 January 2017

by Morten Stegard (NO), owner of VAT Consulting

Within the context of aiming for a harmonization of the rules for all direct and indirect taxes, excise duties, certain parts of the customs duty legislation and tax collection, Norwegian VAT legislation will undergo substantial changes with effect from 1 January 2017 in respect of complaint procedures, administrative penalties, criminal proceedings, etc. This means that for VAT registered businesses, some of the proposed rules may result in much stiffer consequences of infringements of the rules than what has been the situation up until now, because the principles of direct tax violations will determine the new penalties, tax fraud rules, etc. From 1 January 2017 onwards, VAT on imported goods will not be payable at the time of import anymore, but will have to be reported in the VAT return if the importer is a VAT-registered business. This measure will have a positive effect on businesses because the pre-financing of the import VAT will no longer be required.

Furthermore, from April 2017, the mandatory obligation for foreign businesses without a registered place of business in Norway to appoint a local VAT representative, will not be required from businesses registered in EU countries with which Norway has a Mutual Assistance and Tax Collection Agreement.

## Customs 2016 – What should you know as a VAT Manager?

by speaker to be confirmed

The new Union Customs Code (UCC) have taken legal effect across all EU Member States from 1 May 2016.

The UCC merely wants to modernise legislation and procedures, provide more legal certainty and uniformity, and increase clarity. Further, it also aims at simplifying customs rules and procedures, moving towards a greater paperless and electronic customs environment and reinforce swifter customs procedures for compliant and trustworthy economic operators.

An overview will be given of what is changed and what is new, with a focus on the topics which may be of importance for VAT managers.

## Doing business in ... (full day)

What are the relationships between the different levels of legislation that regulate the application of VAT in the country concerned?

What does the law prescribe in terms of registration obligations? How do you apply for a VAT number? What do you need to watch out for in particular? What transactions do you need a VAT number for?

To what extent have the use and enjoyment provisions been implemented?

What are the invoicing requirements?

Who has to pay the VAT?

What are the conditions for VAT deduction? To what extent can VAT be deducted?

What are the obligations for the VAT return and EC recapitulative statement?

The sessions are organised for the following countries:

- **Portugal**  
by Conceição Gamito, managing associate at Vieira de Almeida
- **Romania**  
by Cristian Radulescu, partner at Taxhouse
- **Spain**  
by Pablo Luján Gil, partner at IVA Consulta and Fernando Matesanz, owner of Spanish VAT Services Asesores
- **Italy**  
by Alessandro Portale, partner at Studio Portale
- **Poland**  
by Dorota Baczewska, partner at Indirect Tax Advisers

# The workshops

During the workshops, topics will be discussed in small groups using examples and real-life case studies in order to maintain a high level of quality. The aim is to have a mixture of as many different nationalities as possible in each workshop. All workshops are in principle led by two VAT experts from different countries with several

years of experience in the field of VAT. The outcome of each workshop depends on the interest of the participants. Participants are very much invited to raise questions about practical issues. The number of participants per workshop is strictly limited to 16 persons.

## NEW Skandia America ECJ Case: supplies to members of VAT group and the risks involved when recharging

by Patrick Wille (BE), President of VAT Forum and partner at THE VAT HOUSE

In the Skandia America Case (C-7/13), the ECJ concluded that the supply of services from a main establishment in a third country to its branch in a Member State who belongs to a VAT group constitutes a taxable transaction and that the purchaser of those services, becomes liable for the value added tax payable.

How far can this conclusion reach? Why was the root of the transaction, namely the recharging of services (FCE Bank Case C-210/04) not dealt with? What is the impact of this ECJ case when recharging costs within the group and to third parties?

Who is the actual receiver of the service if the invoice is addressed to the head office, but the service is used (consumed) by a fixed establishment in another country. What if this service is recharged by the head office to the fixed establishment? How to apply the place of the supply and liability rules for VAT?

## Logistics services: transport, storage etc.

by Frank Borger (BE), partner at THE VAT HOUSE and Alina Zarzu (RO), managing partner at TaxSense

Transport services, whether performed within one Member States, between Member States or to or from third countries, fall within the scope of article 44 of the EU VAT Directive in order to determine the place of supply. However, the concept of logistics services goes beyond the definition of transport services. Storage activities are an obvious example, but there may be others as well. What is the impact of the use and enjoyment rules? In what countries do they apply to (certain) logistics services? If logistics services are related to the exportation or importation of goods, to what extent are they exempt and what kind of exemption applies? And if they are not exempt, who is liable to pay the VAT?

## NEW Welmory ECJ Case: the fixed establishment concept and its consequences

by Alina Zarzu (RO), managing partner at TaxSense and Els Meynendonckx (BE), partner at THE VAT HOUSE

In the Welmory Case (C-605/12), the ECJ concluded that a first taxable person that has established its business in one Member State, and receives services supplied by a second taxable person established in another Member State, must be regarded as having a 'fixed establishment' within the meaning of Article 44 of the EU VAT Directive, in that other Member State, for the purpose of determining the place of taxation of those services, if that establishment is characterised by a sufficient degree of permanence and a suitable structure in terms of human and technical resources to enable it to receive the services supplied to it and use them for its business, which is for the referring court to ascertain. How far-reaching is this ECJ conclusion? What is the impact of this ECJ case on the extent to which a company can be considered to have a fixed establishment in a Member State for only supplying services or only receiving services? When is a fixed establishment assumed to have a sufficient degree of permanence and human and technical resources? When is a fixed establishment assumed to intervene?

## Transfer pricing: how to tackle backward and forward pricing adjustments

by Fernando Matesanz (ES), owner of Spanish VAT Services Asesores SL and Thomas Pühringer (AT), owner of Pühringer Tax Consulting

Indirect taxes are normally handled separately from transfer pricing issues. However, there are some situations where the transfer pricing rules can have a direct or indirect impact on VAT and Customs duties. Transfer pricing adjustments are related to the original supply of the goods or services and can be done as a forward adjustment or as a backward adjustment on a monthly, quarterly or yearly basis. This will lead to the correction of VAT returns and VIES listings in some Member States.

# The workshops

## NEW Fixed establishments / permanent establishments

by Cristian Radulescu (RO), partner at Taxhouse and Alexis Tsielepis (CY), managing director of Chelco VAT

There is a general misapprehension of the fixed establishment concept, especially by tax authorities: there is no legal foundation for tax authorities to acknowledge the existence of a fixed establishment because of the existence of a permanent establishment. They are not the same concepts. The temptation is often to derive the definition of the fixed establishment from that of the permanent establishment, or even to treat them as synonyms, overlooking the very different environment in which they operate for their very different purpose. Ultimately they are different concepts with different underlying purposes: the permanent establishment being a world-wide direct tax concept, aimed at redistributing taxing rights between two contracting states through international double tax treaties, and the fixed establishment merely a VAT concept within the EU providing for uniform VAT treatment across the EU Member States.

## NEW Drop shipments

by Marja van den Oetelaar (NL), partner at Het BTW Advies Kantoor and Milan Vargan (SK), partner at Tax systems

The term drop shipments is often used for 'supplies without transport by the supplier'. This means that, when it comes to applying the exemption, the supplier often has major difficulties in obtaining proof that, firstly, its direct customer picked the goods and, secondly, where the goods have been shipped to. Moreover, drop shipments are often part of a chain. In order to determine the VAT treatment applicable to supplies of goods, it is vital to know whether or not the goods have been transported, and to be aware of which person is responsible for transportation. Incoterms are often used for this purpose, but in what circumstances is it possible to link a single VAT treatment to one Incoterm? What are the issues one should pay attention to when using Incoterms to decide on the VAT treatment?

## NEW Invoices showing undue VAT: what are the risks?

by Alessandro Portale (IT), partner at Studio Portale and Cristian Radulescu (RO), partner at Taxhouse

There are different situations in which invoices can show VAT that is not due, for example:

- If the wrong VAT rate is used (a rate that is too high)
- If VAT is charged where the reverse charge is applicable
- If VAT is charged where the supply is exempt from VAT
- If VAT is charged where the supply is not taxable

In recent years, the European Court of Justice has made some important judgements concerning the neutrality of VAT, such as the Malburg Case, C-204/13, in 2014 and the GST-Sarviz Case, C-111/14, in 2015. During this workshop, we will discuss the action to be taken, which will depend on the situation and on the obligations applicable in the various Member States, when undue VAT is discovered on the invoice.

## Proof of B2B supply of services based on EU legislation and ECJ jurisprudence

by Dorota Baczewska (PL), partner at Independent Tax Advisors and Pablo Lujan (ES), partner at IVA Consulta

Article 44 of the EU VAT Directive states that the place of supply is where the customer is established. However some derogations still exist, whereby the place of supply is deemed to be where the immovable property is located, where the service is physically performed, etc.

What EU legislation, regulations and ECJ cases can be invoked to prove where the supply is deemed to take place? How should you use the available means to prove the place of supply of B2B services? During the workshop you will be guided through the different forms of proof and how to approach the issue in itself.

## Five recent European court cases

by Frank Borger (BE), partner at THE VAT HOUSE

- During this workshop, the following ECJ cases will be discussed:
- C-463/14 - Asparuhovo Lake Investment Company: continuous consulting services and the chargeable event
  - C-277/14 - PPUH Stehcomp: deduction of VAT for goods supplied by a non-existing trader
  - C-264/14 - Hedqvist: payment by virtual currency (bitcoins)
  - C-419/14 - WebMindLicenses: licensing agreements: situations not reflecting economic realities
  - C-526/13 - Fast Bunkering Klaipėda: supplies of goods for the fuelling and provisioning of vessels to intermediaries

## Chain transactions with four parties

by Els Meynendonckx (BE), partner of THE VAT HOUSE and Milan Vargan (SK), partner at Tax Systems

The provisions of VAT Directive 2006/112/EC determine the place of supply when goods are transported and when they are not. Furthermore, a simplification for triangular transactions is provided for cases where the goods are shipped from one Member State to another but sold twice, under well-defined conditions. But how should the conditions of the Directive be applied to chain transactions involving four parties registered in three different Member States? And what if those four parties are registered in four different Member States? Since the provisions of the Directive are not clear on all these points, the ECJ has also intervened a couple of times to clarify chain transactions. The major cases in this respect are C-245/04, EMAG Handel Eder and C-430/09, Euro Tyre Holding. What is the impact of these cases on the treatment of chain transactions?

## Deduction of VAT on intra-Community acquisitions and purchases under the reverse charge mechanism

by Conceição Gamito (PT), managing associate at Vieira de Almeida and Thomas Pühringer (AT), owner of Pühringer Tax Consulting

In order to exercise the right to deduct VAT on the intra-Community acquisition of goods, a taxable person must provide all the information needed in the VAT return for the amount of VAT due on his intra-Community acquisitions of goods. The taxable person must also be in possession of valid invoices. For transfers of goods, the Member States can impose formalities for exercising the right to deduct the VAT.

To deduct VAT on purchases under the reverse charge mechanism, including the purchase of goods under simplified triangulation and domestic purchases under the reverse charge mechanism, the formalities must be complied with as imposed by each Member State.

In this respect, the ECJ ruled in the Bockemühl C-90/02 case that the power to impose formalities must be exercised to ensure the collection of VAT and its verification by the tax authority; the number or technical nature of these formalities must not make it practically impossible or excessively difficult to exercise the right to deduct.

Furthermore, the ECJ also ruled in joined cases C-95/07 and C-96/07 (Ecotrade) that obligations arising from formalities laid down in national legislation and the obligations relating to accounts and tax returns cannot lead to the denial of the right to deduct in the case of a reverse charge procedure.

## The commissioner structure / agent structure

by Stamatis Papahimonas (GR), managing partner at A&P Tax and Finance and Ranetta Petrovácz (HU), partner at Petitem Kft

More and more international groups are restructuring their sales activities using undisclosed and disclosed agent structures or a mixture of both. What is the difference between disclosed and undisclosed agents? How are profit margins and fees invoiced? Furthermore, article 28 of the EU VAT Directive states that 'where a taxable person acting in his own name but on behalf of another person takes part in a supply of services, he shall be deemed to have received and supplied those services himself'. The EU VAT Directive does not provide this provision for the supply of goods. In this respect the ECJ ruled in case C-185/01, Auto Lease Holland BV v Bundesamt für Finanzen, that 'there is not a supply of fuel by the lessor of a vehicle to the lessee where the lessee fills up at filling stations the vehicle which is the subject matter of a leasing contract, even if the vehicle is filled up in the name and at the expense of that lessor'. Article 30 of Regulation 282/2011 in respect of the intermediary services referred to in article 46 of the EU VAT Directive to non-taxable persons acting in the name and on behalf of another person will also be briefly discussed.

## NEW What should you know about VAT when starting an online store?

by Patrick Wille (BE), President of VAT Forum and partner at THE VAT HOUSE

New online shops pop up every day. Two major flows are to be distinguished: supplies of services, possibly subject to the MOSS and supplies of goods, to which the distance sales rules may apply.

How can the registration of online customers be organised, in order to apply the correct VAT treatment to cross-border sales of goods and services? What has to be done if the goods supplied across borders are excise goods? Options are possible below the thresholds, when to make use of it? How to register for VAT in another Member State? The supplier should be able to calculate the sales in each country of destination at any time. An invoice has to be issued for each distance sale. What other formalities have to be fulfilled? During this workshop, the rules applicable to distance sales and services supplied by electronic means will be discussed. Practical cases will make the complex rules easier to understand.



# Registration Form

## part 1: the programme

### For more information:

VAT Forum CV,  
O.L.Vrouwstraat 6/4,  
B-1850 Grimbergen,  
Belgium

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0465.676.610 RPR Brussel

VAT n°: BE 0465 676 610  
e-mail : info@vatforum.com

IBAN: BE91 7340 0322 7176  
BIC code KREDBEBB

When registering, please also indicate which workshops and seminars you wish to attend.  
If you need any assistance when filling out the form, please do not hesitate to contact us.  
Make your choice here! Check the boxes ( ☒ ) of the modules you wish to follow.

### Monday 26 September 2016

- 09:00 ☐ Doing business in Portugal  
☐ VAT Shower: the EU VAT Directive reasoning in one day
- 12:30 Lunch
- 14:00 - Doing business in Portugal (continued)  
- VAT Shower: the EU VAT Directive reasoning in one day (continued)  
☐ Business case: Marketing costs (Coca-Cola Services case)  
☐ What should you know about VAT when starting an online web shop?
- 17:30 End of the first day
- 19:00 ☐ Cocktail and dinner

### Tuesday 27 September 2016

- 09:00 ☐ Doing business in Romania  
☐ Business case: Domestic reverse charge supplies (Tech Data case)  
☐ Chain transactions with four parties  
☐ Deduction of VAT on intra-Community acquisitions and purchases under the reverse charge mechanism
- 12:30 Lunch
- 14:00 - Doing business in Romania (continued)  
☐ Business case: Composite supplies and purchases (Fujifilm case)  
☐ Transfer pricing: how to tackle backward and forward pricing adjustments  
☐ Drop shipments
- 17:30 End of the second day
- 18:30 ☐ Tour of Grimbergen followed by dinner

### Wednesday 28 September 2016

- 09:00 ☐ Doing business in Spain  
☐ Business case: Marketing costs (Coca-Cola Services case)  
☐ Skandia America ECJ Case: supplies to members of VAT group and the risks involved when recharging  
☐ Fixed establishments / permanent establishments
- 12:30 Lunch
- 14:00 - Doing business in Spain (continued)  
☐ Business case: VAT coding automation (Procter & Gamble case)  
☐ Invoices showing undue VAT: what are the risks?  
☐ The commissionaire structure / agent structure
- 17:30 End of the third day
- 19:00 ☐ Cocktail and gala dinner

### Thursday 29 September 2016

- 09:00 ☐ Doing business in Italy  
☐ Business case: VAT coding automation (Procter & Gamble case)  
☐ Proof of B2B supply of services based on EU legislation and ECJ jurisprudence  
☐ Logistics services: transport, storage etc.
- 12:30 Lunch
- 14:00 - Doing business in Italy (continued)  
☐ Business case: Erroneous self-billing (Panasonic case)  
☐ Welmorey ECJ Case: the fixed establishment concept and its consequences  
☐ Five recent European court cases
- 17:30 End of the fourth day
- 19:00 ☐ Cultural or sports event

### Friday 30 September 2016

- 09:00 ☐ Doing business in Poland  
☐ Customs 2016 – What should you know as a VAT Manager?  
☐ Norway – New VAT law as from 1 January 2017
- 12:30 Lunch
- 14:00 - Doing business in Poland (continued)

All coffee breaks take place in the morning from 10:30 until 11:00 and in the afternoon from 15:30 until 16:00.



# Registration Form

## part 2: general

### For more information:

VAT Forum CV,  
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IBAN: BE91 7340 0322 7176  
BIC code KREDBEBB

### Please send or fax this registration form back to:

- VAT Forum, O.L.Vrouwstraat 6/4, B-1850, Grimbergen, Belgium / fax: +32 2 272 44 30
- Please **fax both part 1 and part 2 back!**
- Or register by visiting our website: **www.vatforum.com/brussels**

Company:.....  
Name:.....  
Address:.....  
Postal code and town:.....  
VAT identification number:.....  
Phone:.....  
Fax:.....  
E-mail:.....

- ☐ I do not want my e-mail address to be printed on the list of participants
- ☐ Member of VAT Forum      ☐ Will become a member of VAT Forum (1000 Euro per year)
- Dietary requests: ☐ Vegetarian    ☐ Vegan (Your dietary wishes can only be taken into account if you check one of these boxes at the time of registration)

### PACKAGE REGISTRATIONS

#### Make your individual choices in part 1 of the registration form by indicating which modules you wish to follow.

All attendance fees for packages include binder\*, coffees, lunches, dinners and social events on the indicated dates for one person. All prices excluding VAT (the catering amount will be shown separately on the invoice)

|   | Packages offered   |  |   |  |
|---|--|--|---|--|
|   | Full attendance<br>26/09, 27/09, 28/09,<br>29/09 and 30/09 | Partial attendance I<br>26/09, 27/09 and 28/09 | Partial attendance II<br>27/09, 28/09 and 29/09 | Partial attendance III<br>28/09, 29/09 and 30/09 |
| <b>Early birds</b><br>(before 26/08)<br>VAT Forum members | <input type="checkbox"/> € 2050                            | <input type="checkbox"/> € 1450                | <input type="checkbox"/> € 1650                 | <input type="checkbox"/> € 1450                  |
| <b>Early birds</b><br>(before 26/08)<br>non-members       | <input type="checkbox"/> € 2350                            | <input type="checkbox"/> € 1700                | <input type="checkbox"/> € 1900                 | <input type="checkbox"/> € 1700                  |
| <b>Standard fee</b>                                       | <input type="checkbox"/> € 2600                            | <input type="checkbox"/> € 1850                | <input type="checkbox"/> € 2100                 | <input type="checkbox"/> € 1850                  |

Promotion Code \*\*:  This promotion code gives a 50 euro discount per participant.

### SEPARATE REGISTRATIONS (Indicate the module(s) you wish to follow in Part 1 of the Registration Form)

#### ☐ Separate registration for half-day workshops or plenary sessions

Includes attendance, binder\*, coffees and lunches. If two half-day sessions are followed on the same day, a reduction of 10% applies.

Evening events are not included, but can be ordered separately, see below. Additional documentation cannot be ordered separately. No promotions apply.

VAT Forum members: ☐ € 290      non-members: ☐ € 350

#### ☐ Separate registration for full-day "doing business in..." seminars or VAT Shower

Includes attendance, binder\*, coffees and lunch. Evening events are not included, but can be ordered separately.

Additional documentation cannot be ordered separately, see below. No promotions apply.

VAT Forum members: ☐ € 450      non-members: ☐ € 550

#### I would like to attend the following evening(s) and will pay a supplement:

☐ Monday (€ 75)    ☐ Tuesday (€ 80)    ☐ Wednesday (€ 125)    ☐ Thursday (€ 80)

#### Extra options:

I would like to bring my partner or a friend with me on the following evening(s) and will pay a supplement

☐ Monday (€ 75)    ☐ Tuesday (€ 80)    ☐ Wednesday (€ 125)    ☐ Thursday (€ 80)

I would like to have the slides and underlying documentation of all workshops offered during the entire week (not including the doing business seminars, nor the VAT shower) in my binder:

☐ € 1000 (for full packages attendees)    ☐ € 1500 (for packages I, II, III attendees)



\* The binder includes the slides and underlying documentation for the workshops that participants have registered for. If you would like to order the slides and underlying documentation for all the workshops offered during the entire week, see extra options.

\*\* Promotion codes are only applicable for packages registrations.

### Hotel Reservation: Abbey Hotel Grimbergen

☐ 25/09    ☐ 26/09    ☐ 27/09    ☐ 28/09    ☐ 29/09    ☐ 30/09

☐ Single room: 108 euro per night (breakfast incl., VAT and city tax excl.)    ☐ Double room: 128 euro per night (breakfast incl., VAT and city tax excl.)

The hotel room is invoiced directly to the participant and must be guaranteed by means of a credit card.

Type of credit card:..... Number:..... Expiry date: .../...

### Signature + date

Conference coordinator: Isabelle Desmeyere. For more information you can also visit our website: [www.vatforum.com](http://www.vatforum.com) or send an e-mail to: [info@vatforum.com](mailto:info@vatforum.com)

Participants are free to reserve another hotel. Cancellation: Nominated individuals who are unable to attend can nominate somebody else to go in their place.

For cancellations notified before 26 August 2016 the sum paid will be reimbursed after the deduction of €150 to cover administration costs. For cancellations made from 26 August onwards, a reimbursement of 50% will be made and the documentation will be sent to the participant. Cancellations made from 20 September 2016 onwards will be considered as a "no show" and no reimbursements will be made.