

VAT Forum presents

# 19th Annual VAT Summit

**25-26-27 April 2018**

**Barcelona**

Hotel Meliá Barcelona Sky\*\*\*\*

[www.vatforum.com/barcelona2018](http://www.vatforum.com/barcelona2018)

## What is the summit about?

- New VAT rules for vouchers in 2019
- New VAT rules for electronically supplied services in 2019
- New VAT rules for distance sales in 2021
- VAT in GCC from 2018 onwards
- The VAT Action Plan: new VAT rules for 2019
- The VAT Action Plan: new VAT rules for 2022
- Real-time online transfer of invoices in Hungary from 1/7/2018
- Split payment in Italy, Poland, and Romania: how does it work?

## Who should attend the summit?

- VAT managers working in a multinational environment
- VAT compliance managers responsible for VAT reporting in different member states
- VAT officials dealing with large and foreign taxable persons
- VAT advisers serving multinational clients



## 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.

We aim to provide substantial information as well, not only to be used during the conference, but also as a reference tool back home.

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.

## About the conference

- Direct knowledge transfer
- Logically structured presentations and lectures
- Lectures that go into technical VAT depth but are also practically oriented
- Ongoing interactive discussions with the participants
- Directly applicable solutions for your business environment
- No sales pitches
- Networking with other VAT experts
- Documentation binder and underlying information on a memory stick

# Programme

## Wednesday 25 April 2018

### Welcoming (19:00 – 23:00)

19:00

Cocktail Le Pool, Hotel Meliá– level 6  
followed by a welcome dinner





## Thursday 26 April 2018

9:00 – 9:15

**Welcome and introduction by Prof. Patrick Wille, President of VAT Forum**

Plenary room – Evolution - Hotel Meliá

9:30 – 10:30

**EU Directive on vouchers with effect from 2019**

Conceição Gamito (Vieira de Almeida), Marja van den Oetelaar (The VAT Consultancy Firm B.V.), Prof. Patrick Wille (VAT Forum)

Back in June 2016, the European Commission approved Directive 2016/1065 as regards the treatment of vouchers, which will come into force in January 2019.

The changes will result in some vouchers being classified as ‘single-purpose vouchers’, which means that in future they will be taxed at the time of sale instead of the time of use.

What are the new rules? What do you need to know to deal with this complex topic in the future?

10:30 – 11:30

**Coffee break**

11:00 – 12:30

**Practical cases + discussion**

Panellists to be announced

12:30 – 14:00

**Lunch**

14:00 – 14:30

**New rules for electronically supplies services in 2019**

Speaker to be announced

The European Commission approved Directive 2017/2455 on 5 December 2017. Article 1 introduces a € 10 000 threshold for telecommunications services, radio and television broadcasting services and electronically supplied services, with effect from January 2019.

This Directive will be discussed along with the new implementing regulation 2017/2459, dd. 5 December 2017, with attention to their practical consequences for businesses.

14:30 – 15:30

**New rules for distance sales of goods in 2021**

Speaker to be announced

The European Commission approved Directive 2017/2455 on 5 December 2017. Article 2 introduces a € 10 000 threshold for distance sales of goods with effect from January 2021 and will completely change the actual distance sales rules.

Marketplaces, platforms, portals or similar tools that facilitate e-commerce supplies for non-EU suppliers shall be deemed to have received and supplied the goods themselves.

The good news is that, from 2021 onwards, suppliers making distance sales and exceeding the new threshold will be able to rely on the OSS (One Stop Shop) for the payment of the VAT at destination.

What are the practical consequences and risks for businesses?

# Thursday 26 April 2018

15:30 – 16:00

## Coffee break

16:00 – 17:15

## New rules for distance sales of goods in 2021

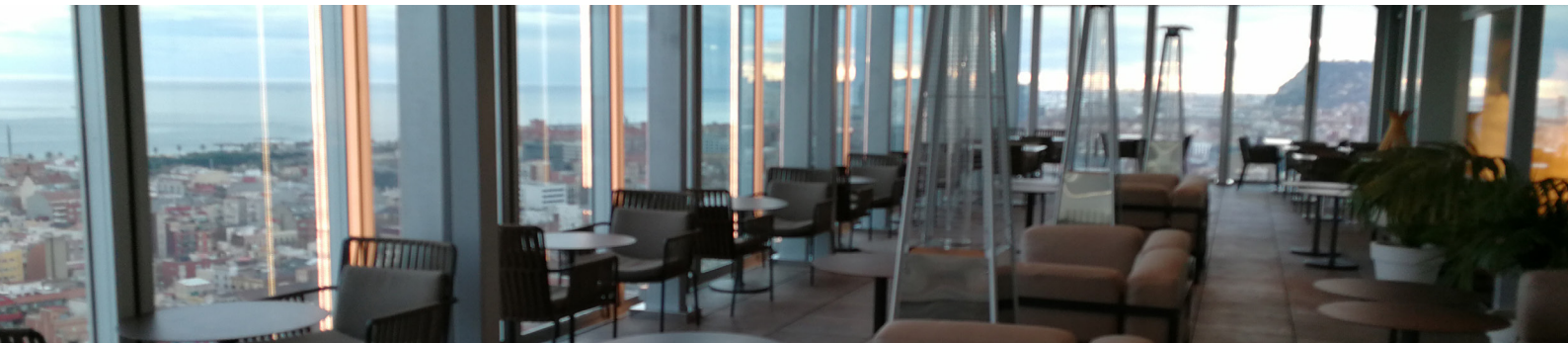
Panellists to be announced

17:15 – 17:30

**Wrap-up of the day by Prof. Patrick Wille,  
President of VAT Forum**

20:00

**Cocktail followed by a gala dinner (suit & tie)  
24th floor Hotel Meliá- Dos Cielos**



# Friday 27 April 2018

9:30 – 10:30

## Implementation of VAT in GCC as from 2018

Raymond Feen (...) and Isabelle Desmeyere  
(VAT Forum)

After years of discussion and announcements, VAT has finally been introduced in the Middle East. On 1 January 2018, Saudi Arabia and the United Arab Emirates introduced their VAT system. The other Gulf states are to follow later this year and in 2019. The VAT legislation is also 'Community' based. The GCC Agreement, like the VAT Directive in the EU, contains the general principles and rules with respect to the VAT system applicable or to become applicable in all GCC Member States. However, each GCC Member State has also drafted its own national VAT legislation, implementation decrees etc. Moreover, they have each developed various reporting obligations, leading to unharmonized sets of requirements that may be even worse than they are in the EU.

10:30 – 11:00

## Coffee break

11:00-12:30

## The VAT Action Plan: new rules for 2019

Speaker to be announced

In October 2017, the European Commission published a proposal for a directive for harmonising and simplifying certain rules in the VAT system and introducing the definitive system.

A proposal for two implementing regulations regarding certain exemptions for intra-Community transactions and certified taxable persons was published at the same time: these regulations should come in force in January 2019.



# Friday 27 April 2018

12:30 – 14:00

## Lunch

14:00 – 15:30

### **The VAT Action Plan: new rules for 2022**

Speaker to be announced

In 2018 the Commission will adopt a proposal for a directive, accompanied by the relevant implementing measures, laying down the detailed technical provisions needed for the operation of the definitive VAT system.

15:30 – 16:00

## Coffee break

16:00 – 17:00

### **Real-time online transfer of invoices and split payment**

#### **Real-time online transfer of invoices in Hungary**

Speaker to be announced

Rules have been published for the real-time online transfer of invoices, which will enter into force on 1 July 2018.

The new requirement applies to invoices charging HUF 100 000 or more Hungarian VAT. It is also possible for a taxable person to apply this mechanism voluntarily to all its invoices. The system only applies to invoices between taxable entities registered in Hungary.

A failure to fulfil these requirements may involve penalties of up to HUF 500 000 per invoice.

#### **Split payment in Italy, Poland and Romania**

Alessandro Portale (Studio Portale), Dorota Baczewska (Independent Tax Advisors Poland)

17:15 – 17:30

**Wrap-up of the day by Prof. Patrick Wille, President of VAT Forum**

18:15

**Visit to MAS RODO, an exquisite winery in the Penedès, followed by dinner**



# Registration form

Please register online by visiting our website: [www.vatforum.com/Barcelona2018](http://www.vatforum.com/Barcelona2018)  
or send the registration form to VAT Forum, O.L.Vrouwstraat 6/4, B-1850,  
Grimbergen, Belgium or e-mail [patrick.wille@vatforum.com](mailto:patrick.wille@vatforum.com)

Name of participant: .....

Company: .....

VAT number: .....

E-mail address: .....

Phone number: .....

Address: .....

Country: .....

☐ I do not want my e-mail address to be printed on the list of participants

**Conference: Hotel Meliá Barcelona Sky\*\*\*\***

Participation fee for the Summit; prices do not include VAT.

	VAT Forum members Tax authorities	Non-members
Early subscriptions before 22 March 2018	<input type="checkbox"/> € 1400	<input type="checkbox"/> € 1650
Subscriptions after 22 March 2018	<input type="checkbox"/> € 1500	<input type="checkbox"/> € 1750

The documentation supplied consists of a small binder containing the slides and a USB stick containing the underlying documentation.

☐ To become a member of VAT Forum: € 1000

If you have special dietary requests, please indicate this. Otherwise we cannot guarantee that we will be able to comply with your dietary wishes: ☐ Vegetarian ☐ Vegan

☐ I would like to bring my partner with me and pay € 350;  
this amount covers all dinners in the evenings, cocktails before dinner and social events.

**To register online: [www.vatforum.com/Barcelona2018](http://www.vatforum.com/Barcelona2018)**

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: Hotel Melia Barcelona\*\*\*\*\* (Book online via: <http://meetings.melia.com/en/VATFORUM.html>)**  
Reservations at this hotel or another hotel in Barcelona are to be made by the participant.

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0465.676.610 RPR Brussels  
VAT n°: BE 0465 676 610

Signature + Date: .....

Cancellation: Nominated individuals who are unable to attend can nominate somebody else to go in their place. For cancellations of participation in the Summit of which we are notified before 22 March 2018, the sum paid will be reimbursed after the deduction of € 150 to cover administration costs. For cancellations made from 22 March 2018 onwards, a reimbursement of 50% will be made and the documentation will be sent to the participant. Cancellations after 18 April 2018 will be considered as a "no show" and no reimbursements will be made. If you register after 15 April 2018, we cannot guarantee that your name will appear on the participation list.



## 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, information dissemination, weekly newsletters, technical discussion groups, lobbying and networking.

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

## VAT Forum Partners available at the Summit

- **Austria:** Thomas Pühringer (Pühringer Tax Consulting GmbH)
- **Belgium:** Patrick Wille, Isabelle Desmeytere (VAT Forum),
- **Bulgaria:** Tania Pavlova (Taxacta)
- **Czech Republic:** Jan Kaucky (RNDr. Jan Kaucky)
- **Cyprus:** Alexis Tsielepis (Chelco VAT Ltd)
- **France:** Marnix Cornette (RFN)
- **Germany:** Iris Schaefer (WP/StB Iris Schaefer)
- **Greece:** Stamatis Papahimonas (A&P - Tax and Finance)
- **Italy:** Alessandro Portale (Studio Portale)
- **Malta:** Matthew Zampa (Zampa Debattista)
- **Norway:** Morten Stegard (Stegard Law – VAT Consulting AS)
- **Poland:** Dorota Baczewska (Independent Tax Advisors Poland)
- **Portugal:** Conceição Gamito (Vieira de Almeida)
- **Slovakia:** Milan Vargan (TAX systems)
- **Spain:** Pablo Luján (IVA Consulta), Fernando Matesanz (Spanish VAT Services Asesores SL)
- **The Netherlands:** Raymond Feen and Marja van den Oetelaar (The VAT Consultancy Firm B.V.),
- **United Kingdom:** David Stokes (Accordace Technical Services Ltd)

