

[IVEA]

INTERNATIONAL VAT EXPERT ACADEMY



**04 - 05
OCTOBER
2018**
**AT HYATT REGENCY
DÜSSELDORF**

VAT EXPERTS

The aim of the academy is to bring together VAT experts from all over the world to discuss, in interactive and lively workshops, various issues that arise in the day-to-day business of VAT experts and practitioners. Workshops will be limited to small numbers of participants and will always be led by two very experienced trainers from leading firms specializing in VAT. The workshops will have an international focus and be held in English.

Following a short introduction, individual case studies will be distributed. Participants will be given adequate opportunity to discuss their individual cases and to determine best practice solutions. Participants are encouraged to send their cases to the Academy in advance of the workshops. Participants are free to attend up to six of any of the workshops listed below. Please note that workshop numbers are limited, so early registration is recommended.

Who should attend? VAT managers, VAT consultants, officials dealing with VAT. Ideally participants should have in excess of five years VAT experience.

The time slots for each workshop are listed in the schedule below. Please select up to three workshops per day and only one per session.



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INTERNATIONAL VAT EXPERT ACADEMY



TIME SCHEDULES

THURSDAY 04 OCTOBER

	Workshop room 1	Workshop room 2	Workshop room 3
1st Session 09:30 am – 11:30 am	Self/Voluntary-disclosure regimes in Germany/ Austria/Italy and selected CEE countries	Vouchers and VAT	Quick Fixes and Certified Taxable Persons
11:30 am – 12:30 pm	Lunch	Lunch	Lunch
2nd Session 12:30 pm – 14:30 pm	VAT in the automotive sector – tooling, chains and FE in cross-border scenarios	Mergers and acquisitions in VAT	VAT warehousing
14:30 pm – 15:00 pm	Coffee break	Coffee break	Coffee break
3rd Session 15:00 pm – 17:00 pm	GST/HST and other North American sales taxes – European experience in doingbusiness in Canada and the USA	Brexit: live update on customs and VAT	Consignment and call-off stock
18:15 pm		Plenary session Emerging technologies and VAT	

FRIDAY 05 OCTOBER

	Workshop room 1	Workshop room 2	Workshop room 3
1st Session 09:00 am – 11:00 am	Transfer pricing and VAT – common practice and latest developments	The VAT treatment of cross-border supplies in construction projects, including installation of machinery and equipment	SAP VAT essentials for beginners
11:00 am – 11:30 am	Coffee break	Coffee break	Coffee break
2nd Session 11:30 am – 13:30 pm	Chain transactions and triangulation cross border	E-commerce (goods) in light of upcoming changes	SAP chain transactions; SAP tax control framework and TAX Compliance Management System
13:30 pm – 14:30 pm	Lunch	Lunch	Lunch
3rd Session 14:30 pm – 16:30 pm	Inhouse VAT Managers only – your opportunity to share experiences in managing VATefficiently (for VAT managers, no consultants)	ECJ case law and impact on businesses	Alternative real time declarations/split payment systems in Europe

EXPERTS

Dr. Aleksandra Bal MBA Manager, International Bureau for Fiscal Documentation (IBFD), Amsterdam
Plenary session

Aleksandra is a manager at the International Bureau for Fiscal Documentation (IBFD) in Amsterdam, where she is in charge of a large portfolio of digital products for tax professionals. She holds a PhD in international taxation from Leiden University. In her PhD thesis, she examined blockchain and the tax treatment of virtual currency. Aleksandra also holds an MBA degree from Erasmus University, Rotterdam and two master's degrees from Maastricht University (LLM International and European Tax Law and MSc Fiscal Economics). Aleksandra specializes in the taxation of the digital economy and has published over 60 articles in international tax journals and books.



Bert Gevers Partner, LOYENS & LOEFF N.V.
Workshop: Brexit: live update on customs and VAT

Bert is a member of the Loyens & Loeff Indirect Tax Practice Group in Belgium and heads the international trade practice. He advises clients on the indirect tax and regulatory issues related to the international and domestic exchange of goods and services. Bert represents clients before the Belgian and Dutch authorities, courts and the European Commission, its advisory committees and the ECJ. He has extensive experience in counselling clients involved in (criminal) investigations. Legal 500 mentions Bert as a leading expert. He is a regular speaker at conferences and also lectures at the UCLL University. Bert chairs the Global Legal Customs Association and is a correspondent for Belgium within the International VAT Club. He is the co-founder and scientific coordinator of the blog www.worldtradecontrols.com. Bert has been a member of the Brussels Bar since 2000.



LOYENS & LOEFF

Belgium

Ronny Langer Certified Tax Consultant, Dipl.-Finanzwirt (FH), Partner, Küffner Maunz Langer Zugmaier

Workshops: The VAT treatment of cross-border supplies in construction projects, including installation of machinery and equipment · VAT in the automotive sector – tooling chains and FE in cross-border scenarios

Ronny advises clients on all VAT matters in Germany as well as abroad. He specializes in cross-border VAT consulting connected to international VAT law and regularly lectures at professional events and in-house client VAT training sessions. Ronny is a partner at KMLZ, a German law firm specializing in these areas. As a former auditor and as a result of his experience in the corporate tax department of a DAX-30-group, Ronny has accumulated extensive knowledge of and experience in the types of VAT issues, which present themselves to businesses on a daily basis. He is also a member of various national and international VAT research groups and VAT clubs.



KÜFFNER MAUNZ LANGER ZUGMAIER

Germany

Fernando Matesanz Managing Director and founder, Spanish VAT Services
Workshop: Consignment and call-off stock

Fernando is a practising attorney and member of the Madrid Bar. He is the Managing Director of Spanish VAT Services, the principal independent VAT services provider in the Spanish market. Fernando is a member of the board of the International VAT Association and a frequent speaker at seminars and courses on international VAT at various Spanish universities and institutions. He has been recognized as Spain's leading indirect tax lawyer (International Tax Review 2015–2017), as well as a leading lawyer in the field of indirect taxes in Spain (Chambers and Partners Guide).



SPANISH VAT SERVICES

Spain

Tereza Smejkalova EMEA Indirect Tax Director, HP
Workshops: Vouchers and VAT · Inhouse VAT Managers only – your opportunity to share experiences in managing VAT efficiently (for VAT managers, no consultants)

Tereza is an EMEA Indirect Tax Director with HP, based in Prague, Czech Republic. She is an experienced in-house VAT professional and leads the EMEA VAT expert team. Tereza has extensive experience in supply chain structures and transformation, marketing programs and VAT risk management framework. She previously led the tax work stream during HP's separation in the EMEA region. Tereza holds a Masters Degree in taxation and is a certified tax advisor. Tereza is a member of both the VAT Expert Group, established by the EU Commission, and the International Fiscal Association.



Czech Republic

Emmanuel Cotessat Associé/Partner, EmmanuelCotessat Sté d'Avocats
Workshops: SAP VAT essentials for beginners · SAP chain transactions; SAP tax control framework and TAX Compliance Management System · Brexit: live update on customs and VAT

Emmanuel is a French lawyer who has been specializing in indirect taxes for 25 years. After 10 years in Big Four firms he established his own tax law practice in 2000. Emmanuel's firm focuses on three main areas: Advising large multinational firms on supply chain and IT VAT & customs related issues, outsourcing of indirect tax compliance in the EU and litigation. His clients are from the pharmaceutical, aeronautics, energy and engineering sectors. Emmanuel is the representative of the International VAT Association at the EU VAT FORUM and is a member of the European Commission's VAT Expert Group.



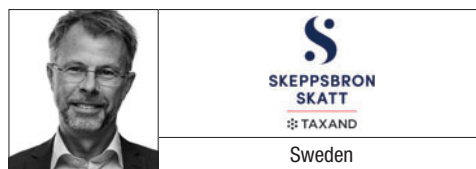
EmmanuelCotessat

France

Mats Holmlund Partner, SKEPPSBRON SKATT

Workshop: E-commerce (goods) in light of upcoming changes

Mats is a tax lawyer who has been specializing in VAT since the late 1980s. Mats is a partner at Skeppsbron Skatt, the largest independent tax firm in Sweden. He has previously worked for KPMG (in Stockholm and London) and prior to that, the Swedish Tax Agency. In addition to providing VAT advice to several multinationals and big Swedish groups and organizations, Mats often holds seminars and lectures on VAT.



Sweden

Frank Borger Partner and co-founder of The VAT House (Belgium)

Workshops: Quick Fixes and Certified Taxable Persons - VAT warehousing

Frank is an experienced international VAT consultant. He started his career in 1989 as a full-time assistant in the Free University of Brussels' Fiscal Law Department, later moving on to join one of the big four firms, where he worked for seven years. In 1997 Frank co-founded The VAT House, of which he remains a partner. Frank has previously guest lectured on VAT at various colleges, and participated as a speaker at both national and international VAT seminars and workshops. As a professor, he has ongoing VAT teaching assignments at the Free University of Brussels (VUB), the "Fiscale Hogeschool", and the "Karel De Grote Hogeschool" in Antwerp. Frank is an author and co-author of various VAT related books and articles.



Belgium

Judit Jancsa-Pék Tax Advisor, Partner, LeitnerLeitner

Workshops: Self/Voluntary-disclosure regimes in Germany/Austria/Italy and selected CEE countries - VAT in the automotive sector - tooling chains and FE in cross-border scenarios

Judit is a leading tax advisor and partner at LeitnerLeitner. Judit is an economist and certified tax consultant under Hungarian law and also holds a postgraduate LL.M degree in international taxation. Judit's special focus is VAT, dealing with all types of issues relating to Hungarian and European VAT law and practice. She also deals with direct tax matters, such as transfer pricing, international corporate taxation, M&A transactions and reorganizations. Judit is a regular presenter at national and international tax seminars, client training events and conferences. She also frequently publishes articles dealing with various topics concerning national and international taxation.



Hungary

Dr. Christian Königsheim Co-Founder, Taxdoo GmbH

Workshop: E-commerce (goods) in light of upcoming changes

Christian is an experienced mediator between the fields of VAT and technology. In 2016, he co-founded Taxdoo, an award-winning automated solution for international VAT compliance with an emphasis on cross-border e-commerce. Within Taxdoo, he is responsible for co-operations and finance. Christian has co-authored many VAT themed articles, including "E-Commerce as a Driver for VAT Automation". Before launching Taxdoo, Christian gained experience in the financial industry. He studied economics and Chinese at LMU Munich and Shanghai Jiao Tong University and received his PhD from the University of Hamburg.



Germany

Pär Sundberg Partner, SKEPPSBRON SKATT

Workshop: Transfer pricing and VAT – common practice and latest developments

Pär is tax lawyer who has been specializing in VAT since the late 1980s. Pär is a partner at Skeppsbron Skatt, the largest independent tax firm in Sweden. He has previously worked for KPMG (in Stockholm and for 2 years in Moscow) and prior to that, the Swedish Tax Agency. In addition to providing VAT advice to several multinationals and big Swedish groups and organizations, Pär often holds seminars and lectures on VAT.



Sweden

Raymond Feen Owner, The VAT Consultancy Firm

Workshops: VAT warehousing - Chain transactions and triangulation cross border

Raymond is an experienced international VAT consultant. Since 1996 he has worked in international VAT for a Big Four firm (9 years) and spent 6 years in industry as an in-house VAT manager. In 2010 Raymond started his own company, ALLVAT, in the Netherlands and joined The VAT Consultancy Firm in 2017 (www.thevatconsultancyfirm.com). He is a frequent speaker at international seminars and regularly organizes trainings for the Federation of Dutch exporters and the Chamber of Commerce. Raymond is member of the board of the IVA and the technical committee. His focus is on the international supply chain and cross border trade by companies all over the world.



Netherlands

Andrea Claudia Springer Head of Tax (Senior Expert Corp. Tax & VAT), Panasonic

Workshops: Mergers and acquisitions in VAT - Inhouse VAT Managers only – your opportunity to share experiences in managing VAT efficiently (for VAT managers, no consultants)

Andrea is the Head of Tax (Direct & Indirect Tax) at Panasonic Industry Europe GmbH, based in Hamburg, Germany. She is an experienced in-house VAT professional and leads the VAT and direct tax expert team which deals with EU and non-EU tax issues. Andrea established the first tax department inside the Panasonic group, worldwide. Andrea has extensive experience in merger & demerger group activities. She previously worked, for several years, at Deloitte in the International VAT Department in Düsseldorf and prior to that operated her own business in Berlin (as an executive consultant).



Germany

Conceição Gamito Managing Associate – Head of Indirect Taxes, VIEIRA DE ALMEIDA
Workshop: Vouchers and VAT

Conceição heads the Indirect Tax team at Vieira de Almeida & Associados (VdA), advising clients on all VAT, customs and excise duty matters and representing them before the tax authorities and tax courts. Conceição also advises clients dealing with indirect tax issues in foreign jurisdictions including Angola, Cape Verde, Congo, Democratic Republic of Congo, East Timor, Gabon and Mozambique. Conceição is also a tax arbitrator (certified by the Portuguese Ministry of Justice) and Portuguese correspondent for the online publication "VAT in Europe" (IBFD) and she is a member of the Global Legal Customs Association. She is the author of several publications, including "VAT on early termination payments", "Bitcoins & VAT", "VAT on the transfer of business as a going concern" and the Portuguese chapter of "European VAT Handbook". She also regularly lectures at national and international VAT events. Conceição is recommended as a leading indirect tax lawyer and tax litigation lawyer in the International Tax Review, Chambers Europe, Legal 500, Tax Directors Handbook and Best Lawyers.



VIEIRA DE ALMEIDA
& Associados Sociedade de Advogados, SP RL

Portugal

Carlos Gómez Barrero Partner, GARRIGUES

Workshop: Transfer pricing and VAT – common practice and latest developments

Carlos is the head of Garrigues' VAT practice. He has been a member of the VAT Expert Group, set up by the EU Commission, since 2012. Carlos is a member of the European VAT Club (a debating organization made up of VAT experts drawn from European law firms), the Steering Committee of Indirect Taxes of Taxand (an international network of tax law firms) and the indirect tax committee of the Spanish Association of Tax Advisers. Carlos is also a lecturer in VAT on the Master's and Executive Degree programs at Centro de Estudios Garrigues (University of Nebrija).



GARRIGUES

Spain

Marja van den Oetelaar Owner, The VAT Consultancy Firm

Workshops: Consignment and call-off stock · ECJ case law and impact on businesses

Marja is a tax lawyer with 13 years' experience working as a VAT specialist in two of the Big Four firms. In 2002 Marja founded her own firm, The VAT Consultancy Firm (www.thevatconsultancyfirm.com), located in Naarden in the Netherlands. The VAT Consultancy Firm advises global companies on international VAT issues. Marja also lectures on VAT for several tax institutions. She has also published several books and articles on VAT



The VAT
Consultancy Firm

Netherlands

Mojca Bartol Lesar Tax Advisor, Director, LeitnerLeitner

Workshop: Quick Fixes and Certified Taxable Persons

Mojca is tax advisor and director at LeitnerLeitner Slovenia and heads up the firm's VAT department. She also deals with accounting, direct tax matters and due diligence reviews. Mojca holds a postgraduate degree in economics. She is a regular presenter at national and international seminars and teaches public finance and indirect taxes at the Faculty of Economics in Ljubljana. Mojca regularly publishes articles dealing with topics concerning national and international VAT taxation.



leitnerleitner

Slovenia

Pedro Pestana da Silva Director, Marosa

Workshop: Alternative real time declarations/split payment systems in Europe

Pedro has 11 years of experience in VAT compliance in Europe and Asia-Pacific and is the founder and managing director of Marosa, a pan-European VAT compliance firm with a strong focus on tax technology. Pedro previously participated in the setting-up of the big4 compliance centres in London and Singapore and is the author of a comprehensive manual on European VAT compliance and several articles about European VAT.



MARÖSA

Spain

Dr. Lars Rößler Dipl.-Physiker, Küffner Maunz Langer Zugmaier

Workshop: SAP VAT essentials for beginners

Lars commenced working for KMLZ in 2016. Lars studied physics at the University of Jena with a focus on numerical simulations and data analytics. Lars advises our clients on all tax-related issues connected to SAP. He specializes in the analysis of SAP processes and customization with a particular focus on the modules MM, SD and FI. He has very broad experience in developing analysis for data mining and process remodulation based on ERP data, as well as in developing software. Prior to joining KMLZ, Lars worked for several years in the IT management advisory department of a Big Four.



KÜFFNER MAUNZ LANGER ZUGMAIER

Germany

Fred Vervae Head Indirect Tax, LyondellBasell

Workshops: SAP chain transactions; SAP tax control framework and TAX Compliance Management System · GST/HST and other North American sales taxes – European experience in doing business in Canada and the USA

Fred L.J. obtained his law degree, specializing in fiscal law, at the University of Leiden in 1989. Fred is the Global Head of Indirect Tax for LyondellBasell and is responsible for indirect taxes worldwide. Fred has held previous positions in the international VAT practice within the Big Four, at Imation and Lucent Technologies. On 1 April 2007, he was appointed to the partnership of The VAT Consultancy Firm. Fred has published many articles on value added tax in specialist magazines. He is also the co-author of 3 books on VAT.



LyondellBasell

Netherlands

Dr. Hannes Gurtner Auditor, Tax Advisor, Partner, LeitnerLeitner

Workshops: Self/Voluntary-disclosure regimes in Germany/Austria/Italy and selected CEE countries - Mergers and acquisitions in VAT

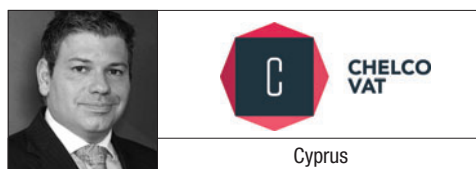
Hannes is head of his firm's VAT department and specializes in providing comprehensive advice to companies operating within Austria and across borders. His main areas of focus are general tax law, corporate transactions and all matters related to Austrian and European VAT law. Owing to his years of experience in European VAT law, Hannes is in high demand as an advisor for many international companies operating or intending to operate across borders. He is a sought after lecturer at numerous seminars and symposiums, holds workshops in companies and educational institutions and regularly publishes on special tax law issues, especially those relating to VAT law and his specialist areas. He is a certified tax advisor and auditor and has been a partner at LeitnerLeitner since 2006. On 1 October 2014, Hannes was appointed a member of the European Commission's VAT Expert Group.



Alexis Tsielepis BSc (1st), FCA, Managing Director, Chelco VAT Ltd.

Workshop: The VAT treatment of cross-border supplies in construction projects, including installation of machinery and equipment

Alexis has 15 years experience in VAT consulting. He is a highly qualified tax specialist with extensive vocational and educational experience in European Value Added Tax (VAT). Alexis has been a member of the VAT Committee of the Institute of Certified Public Accountants of Cyprus (ICPAC) since 2004 and is a fellow of The Institute of Chartered Accountants in England and Wales (ICAEW). He is a member of various VAT committees and has authored a number of tax syllabuses and articles on matters pertaining to Cyprus and EU indirect taxation. Alexis also lectures extensively on VAT for private and public companies, professionals and institutions, as well as government agencies and departments.



Tomasz Michalik Lawyer, Tax Advisor, MDDP Michalik Dluska Dziedzic & Partners

Workshop: Alternative real time declarations/split payment systems in Europe

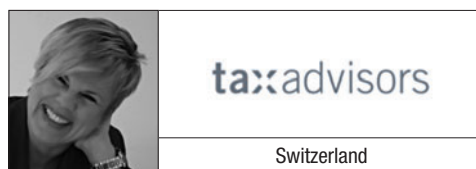
Tomasz is the head of MDDP's VAT practice. He was previously a partner in one of the Big Four firms where he headed up the firm's Polish VAT practice. Tomasz has been specializing in VAT since 1993. He regularly advises local and multinational clients on VAT and has extensive experience in representing clients before tax authorities and courts, including the CJEU. Tomasz is the author of a commentary on the Polish VAT Act and has also published numerous articles in professional publications. He also regularly lectures at universities and professional conferences. Tomasz has been appointed as VAT expert by the Polish parliament and has also been a member of various expert groups appointed by the EU Commission. At present Tomasz is a member of the EU Commission's VAT Expert Group and the International Fiscal Association.



Regine Schluckebier CEO, InnoVATELAW LLC., Partner, Tax Advisors & Associates

Workshop: Chain transactions and triangulation cross border

Regine is the founder and CEO of InnoVATELAW LLC. and a partner at Tax Advisors & Associates Switzerland AG, both located in Zurich. She is an Attorney at Law and a VAT-Expert at the Swiss Distance University of Applied Sciences (FFHS). Regine is a lecturer at the University of Zurich (LL.M. / CAS International Tax Law) and also regularly lectures at Swiss VAT Certification Courses about Swiss and EU VAT law and also speaks at other national and international VAT events. Regine is co-editor of several publications including "The Swiss Value Added Tax ACT (MWSTG)", "Commentary about the Swiss Value Added Tax Act (MWSTG)" and "ZollRevue" (periodical magazine about Swiss customs law and international trade law). In 2006 she was a member of the standing committee of experts of the Swiss Federal Tax Administration (FTA) of the revision of the Swiss Value Added Tax Act (MWSTG).



Paul Casuccio Partner, Fasken

Workshop: GST/HST and other North American sales taxes – European experience in doing business in Canada and the USA

Paul is a partner at Fasken, a global law firm headquartered in Toronto. Paul leads the firm's Global Commodity Tax and VAT practice. For nearly 20 years, Paul has been a trusted advisor to hundreds of Canadian, multinational and non-Canadian companies and financial institutions, advising them on all aspects of Canadian commodity tax law. Paul spends significant time with non-Canadian clients, operating in all sectors, assisting with their entry into the Canadian market, importation and compliance issues, as well as cross-border transactions. He also advocates on behalf of his clients with regard to any form of tax dispute they may have with the Canadian tax authorities.



Andrea Parolini Partner, Maisto e Associati

Workshop: ECJ case law and impact on businesses

Andrea was admitted to the Association of Chartered Accountants in 1994. He joined Maisto e Associati in 1998, after having worked for another Italian tax firm, and became a partner in 2007. Andrea is the author of many publications on tax matters and is a regular speaker at congresses. Since 2006 he has been a lecturer (professore a contratto) in tax law at the Catholic University of Piacenza. Andrea has considerable expertise in VAT, EC law and the taxation of entertainers. In 1999, he obtained an LL.M. Degree in International Tax Law at the University of Leiden, The Netherlands. He is a member of the VAT expert group, which has the task of advising the European Commission on the preparation of legislative acts and other policy initiatives in the field of VAT, and in 2014 he was appointed advisor to the Italian Council of Ministers for VAT matters.



WORKSHOPS

Self/Voluntary-disclosure regimes in Germany/Austria/Italy and selected CEE countries

VAT is a process driven tax and oftentimes mistakes occur. Once detected, it is the responsibility of VAT practitioners to reach the best possible solution, involving both disclosure of errors to the tax authorities and management of the particular VAT problem itself. Other aspects, such as reputation or cash flow, interest, penalties or even criminal law consequences have to be taken into consideration when opting for a particular course of action. In some jurisdictions, special "voluntary disclosure requiems" have been implemented that require the fulfilment of explicit formal and material criteria. This workshop will explore the optimal way to deal with voluntary disclosures in general and will consider the situation in Germany, Austria, Italy and selected CEE countries.

Vouchers and VAT

"Vouchers" are used by businesses in different ways and for different reasons, including as a marketing tool. The treatment of vouchers varies between Member States, even when used for the same purpose. Following a proposal of the European commission, it was necessary to put in place rules to clarify the VAT treatment of vouchers cross Europe in order to avoid inconsistency, distortion of competition and double or non-taxation. This proposal will be approved when Directive 2016/1065 comes into force in January 2019. However, only vouchers, which can be used for redemption against goods and services, are targeted by the new rules. This workshop will give an overview of the new rules, details of what types of vouchers are covered and what are not, and if vouchers are taxed at the time of sale or at the time of use/redemption.

Quick Fixes and Certified Taxable Persons

The European Commission announced - while working on the definitive VAT System - improvements/simplifications in four areas of the current VAT system (the so called "Quick Fixes") that should come into force on 1 January 2019. The four Quick Fixes concern (i) the VAT identification numbers constituting a substantive condition for the application of the exemption for intra-Community supplies, (ii) call-off stock arrangements, (iii) chain transactions and (iv) the proofs of intra-Community transport of goods. Further, the concept of the certified taxable person (CTP) was announced. This concept is relevant to both the aforementioned improvements to the current VAT system as well as the definitive VAT system. The concept of the CTP should allow for the attestation that a global business, as a whole, can be considered to be a reliable taxpayer who should be entitled to benefit from the simplifications. Taking into consideration the latest Member States' interventions, this workshop will focus on how likely it is that each of the suggested measures will actually come into force at the beginning of next year and what urgent action needs to be taken by businesses in order for them to benefit from the new rules.

VAT in the automotive sector – tooling, chains and FE in cross-border scenarios

The automotive sector is one of the industries where business is heavily managed across borders; which, in turn, requires a close look at the processes operating throughout the different countries. This workshop will focus on some of the specific and most relevant issues affecting the automotive industry. The VAT treatment of tools is an issue that is still not being managed correctly by many businesses. Tools are sourced from tool manufacturers locally or abroad. They may remain where they are acquired or be transferred to other countries and are also often sold on to OEMs. Although some countries offer simplification rules, non-harmonization of such rules, together with the complexity of real-life scenarios, make VAT treatment and connected compliance very complex. Chain transactions always create difficulties and they remain a hot topic in terms of the recent series of ECJ decisions, the developments in /individual countries and the proposed connected Quick Fix presented by the EU Commission. We invite you to discuss this sub-topic, from an automotive industry perspective. Last but not least, we intend to take a closer look at the concept of fixed establishments and the latest developments that can be relevant in the automotive industry where toll manufacturers, dependent subcontractors and *3PLSP? are commonly used.

Mergers and Acquisitions in VAT

VAT plays an important role in M&A transactions and triggers VAT issues for all parties involved: the seller, the acquirer and the target. Businesses acquiring or selling other businesses have to consider a complex set of rules in order to avoid incurring significant and unexpected costs. Different types of transactions (asset deal vs share

deal, merger and demerger, exchange of shares, transfer of assets vs transfer of a going concern) lead to different VAT consequences (taxable vs tax free/out of scope). In this workshop, the VAT issues and VAT implications arising in the different M&A scenarios for businesses looking to restructure and/or acquire or sell businesses locally or in other jurisdictions, will be highlighted. In this workshop, there will be a strong focus on the practical approach and what an in-house indirect tax team needs to consider e.g. to seek maximum VAT recovery for due diligence and advisers' costs, cashflow and VAT planning and other administrative obligations which must be fulfilled in order to ensure VAT compliance.

VAT warehousing

Member States can introduce warehousing arrangements, other than customs warehousing, provided the goods are listed in Annex V to Directive 2006/112. These warehousing arrangements offer traders the opportunity to buy and sell without the burden of certain VAT obligations. This workshop will explore how Member States introduced this facility and make reference to the differences that exist in terms of the requirements and products that can be stored in such VAT warehouses.

GST/HST and other North American sales taxes – European experience in doing business in Canada and the USA

GST/HST and provincial sales tax systems in Canada, and state and local tax systems in the USA, differ from the European VAT system. In this workshop, the *trainers will first provide a solid overview of how these taxation systems work at a theoretical level, with respect to both the basics, as well as certain more advanced topics that may be of interest to European companies and advisors doing business in North America. Following the theoretical part of this session, the presenters will work through some case studies, which will demonstrate theory in practice and which will also address some of the practical issues faced regularly by Europeans doing business in North America.

Brexit: live update on customs and VAT

The European Commission recently announced its intention to introduce simpler rules for traders that ship and store their products in other Member States with a view to selling them at a later stage. This workshop will explore the current rules, the proposed simplification and conditions, as well as the possible results, which may eventuate if these proposed changes are not introduced into the EU.

Consignment and call-off stock

The rapid growth of e-commerce has forced the European Commission and Member States to amend the relevant legislation. Will these changes be sufficient to solve e-commerce related problems? What can businesses do to prepare for these changes? Shouldn't we also simplify e-commerce with respect to markets outside the EU? This workshop covers the new changes and missed opportunities.

Transfer pricing and VAT – common practice and latest developments

Multinational companies routinely deal with transfer pricing issues but it is not only the corporate tax side of things that needs to be scrutinized. VAT implications also have to be borne in mind. The fact that the EU Commission published a paper on this subject and stakeholders such as the VAT Expert Group provided detailed comments confirms that it is a hot topic for many Member States and businesses.

The VAT treatment of cross-border supplies in construction projects, including installation of machinery and equipment

In practice, construction works and supplies, including installation, especially cross border, require a lot of attention. These activities might, depending on the Member State, qualify either as supplies of goods or supplies of services, following different place of supply rules. Activities may take place over longer periods and (sub) contractors, from many different countries, may be involved in delivering "their respective parts" of the whole package. This workshop will focus on various topics connected to construction works and supplies, including installation e.g. place of supply rules, fixed and permanent establishments, reverse charge etc.

SAP and VAT essential for beginners

Increasingly, companies expect their VAT managers to be capable of using SAP in order to manage and oversee compliance. In this workshop, the basics of SAP will be explained and specific attention will be given to how the

system works with tax codes and how it links to the general ledgers. Emphasis will also be placed on the way data downloads can be used to monitor and ascertain VAT compliance.

Chain transactions and triangulation cross border

Chain transactions are very complex to handle regardless of whether you are the first, second or the last supplier in a chain. This workshop explores how to make chain transactions as secure as they possibly can be, from a VAT perspective, with a focus on B2B scenarios. This workshop will also explore recent case law and the legal framework for chain transactions.

E-commerce (goods) in light of upcoming changes

Companies involved in e-commerce, whether they be “new economy” businesses, only doing e-commerce, or “old economy” businesses now just starting to use e-commerce sales channels, often struggle with existing compliance and rules, and therefore have significant difficulties preparing for future changes. The rapid growth of e-commerce has forced the European Commission and Member States to amend the relevant legislation and propose new legislation. Will these changes be sufficient to solve e-commerce related problems in the EU? What can businesses do, from a practical point of view, to prepare for these changes? This workshop covers the proposed new changes and explains what steps need to be taken, from a VAT perspective, when implementing e-commerce sales channels. Particular reference will be made to coping with reporting obligations. Various business cases will also be discussed.

SAP chain transactions; SAP tax control framework and TAX Compliance Management System

SAP must be set up properly, especially if multiple group companies are involved in same product chain transactions, such as principal - commissionaire structures. Minor mistakes in these settings can cause significant VAT issues for one or many of the parties involved. In this workshop, the emphasis will be placed on domestic and cross border chain transactions, SAP limitations and options to capture the right VAT compliance information for compliance in one or multiple countries. In addition, more advanced knowledge of SAP possibilities allows companies to use SAP as a key part of a tax control framework. SAP, combined with certain other tools, can create a dashboard for the VAT manager that provides the necessary controls for being and staying compliant. In this workshop, the trainers will use a best in class example of a company that has created, in house, a sophisticated and advanced form of tax compliance management using SAP.

Inhouse VAT Managers only – your opportunity to share experiences in managing VAT efficiently (for VAT managers, no consultants)

This workshop is exclusively for inhouse VAT managers, who would like the opportunity to share experiences and discuss challenging issues and topics solely amongst themselves. The topics discussed will be of the participants own choosing, without restriction or reservation.

Please note that the workshop is designed only for those managers who have extensive and proven experience in handling European VAT issues at a senior level.

The workshop will be limited to a maximum of 20 inhouse VAT managers, on a first come first served basis. This workshop will be offered free of charge when booking at least one additional regular workshop.

ECJ case law and impact on businesses

ECJ cases often have a significant impact on day-to-day business. This workshop will explore some of the most important ECJ cases from 2017/2018, of which businesses should be aware, in order to benefit from the available advantages and avoid pitfalls.

Alternative real time declarations/split payment systems in Europe

The most recent trend in EU VAT compliance is developing quickly, but lacks harmonization. Keep in touch with developments in Spain, Italy, Hungary and Greece. Is it the future of VAT compliance?

PLENARY SESSION

Emerging technologies and VAT

The plenary session will examine the opportunities and challenges brought about by blockchain, virtual currency, smart contracts and initial coin offerings.

REGISTRATION FORM

Please complete the form for each registrant and email to office@ivcc.de or fax to +49.(0)89.2 17 50 12-99

Title	Surname	First Name
Position		
Phone	Email	
Company/Organization		
Street, Street Number		Postal Code, City, Country
Signature	Purchase order number	

Please select up to three workshops per day and only one per session.

I would like to participate in the following workshop(s):

IVEA 2018 – THURSDAY 04 OCTOBER

- | | | | |
|---|---|---|--|
| 1st Session
09:30 am–11:30 am | <input type="checkbox"/> Self/Voluntary-disclosure regimes | <input type="checkbox"/> Vouchers and VAT | <input type="checkbox"/> Quick Fixes and Certified Taxable Persons |
| 2nd Session
12:30 pm–14:30 pm | <input type="checkbox"/> VAT in the automotive sector | <input type="checkbox"/> Mergers and acquisitions in VAT | <input type="checkbox"/> VAT warehousing |
| 3rd Session
15:00 pm–17:00 pm | <input type="checkbox"/> GST/HST and other North American sales taxes | <input type="checkbox"/> Brexit: live update on customs and VAT | <input type="checkbox"/> Consignment and call-off stock |

IVEA 2018 – FRIDAY 05 OCTOBER

- | | | | |
|---|--|---|---|
| 1st Session
09:00 am–11:00 am | <input type="checkbox"/> Transfer pricing and VAT | <input type="checkbox"/> The VAT treatment of crossborder supplies in construction projects | <input type="checkbox"/> SAP VAT essentials for beginners |
| 2nd Session
11:30 am–13:30 pm | <input type="checkbox"/> Chain transactions and triangulation cross border | <input type="checkbox"/> E-commerce (goods) in light of upcoming changes | <input type="checkbox"/> SAP chain transactions |
| 3rd Session
14:30 pm–16:30 pm | <input type="checkbox"/> Inhouse VAT Managers only – (no consultants)* | <input type="checkbox"/> ECJ case law and impact on businesses | <input type="checkbox"/> Alternative real time declarations/split payment systems |

*Please note that the workshop is designed only for those managers who have extensive and proven experience in handling European VAT issues at a senior level. This workshop will be offered free of charge when booking at least one additional regular workshop.

04.10.2018 – 06:15 pm · Plenary Session

- I would like to join the plenary session. Please note that, due to limited capacity, we would encourage you to register in advance. The plenary session is free of charge.

04.10.2018 – 07:30 pm · Informal business networking at Brewery “Uerige” including brewery tour.

- I would like to join the informal business networking event. Please note that, due to limited capacity, we would encourage you to register in advance. The informal networking event is free of charge.
Address: Berger Str. 1, 40213 Düsseldorf

ORGANIZATION

As workshop places are limited, please note that registration is dependent upon your receipt of a formal confirmation.

Workshop Registration Fees: EUR 275 plus VAT/per Workshop. We offer a 5 % discount for booking 4 workshops and a 10 % discount for booking 6 workshops. The registration fee includes conference catering.

Registration Cancellation Policy: Cancellation of registration must be notified in writing to the International VAT Conference Club (office@ivcc.de). Cancellations prior to 21.08.2018 will result in a full refund. After 21.08.2018, only substitutions will be permitted.

Accommodation (03.10.–05.10.2018): Special rates have been arranged for workshop delegates. Participants are requested to make their own reservations directly at the hotels. Please quote “International VAT Expert Academy” when booking. Reservations at the hotels should be made prior to 01.09.2018.

Hyatt Regency Düsseldorf (EUR 195) Speditionstraße 19, 40221 Düsseldorf, +49 211 9134 2212
www.dusseldorf.regency.hyatt.de, Groupcode: G-P58M

Courtyard by Marriott Düsseldorf Hafen (EUR 94), Speditionstraße 11, 40221 Düsseldorf, +49 211 4 93 90,
Group rate at Courtyard

Inside Düsseldorf Hafen (EUR 95), Speditionstraße 9, 40221 Düsseldorf, +49 211 33 87 96 62

Workshop Venue: Hyatt Regency Düsseldorf, Speditionstraße 19, 40221 Düsseldorf

Information on General Data Protection Regulation

We would like to draw your attention to the General Data Protection Regulation (EU-GDPR) of the International VAT Conference Club e.V. By registering for the event you agree to the data protection regulations (www.ivcc.de; Data Protection) and to the storage and use of your data.

Due to organisational considerations, your data will be transmitted to KÜFFNER MAUNZ LANGER ZUGMAIER. Your data will be used and stored within the context of planning of events, as well as advertising of such events.

[IVEA]

INTERNATIONAL VAT EXPERT ACADEMY

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