

**Workshops and Business Cases:  
by business for business**

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

18<sup>th</sup>

# International School on Indirect Taxation

**2 - 6 October 2017**

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)

For the 18th 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.

# 18th International School on Indirect Taxation

## 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 Wednesday to Friday or from Tuesday to Thursday. 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, Heidi Deschacht, Els Meynendonckx, Frank Borger (THE VAT HOUSE)
- **Bulgaria:** Tania Pavlova (Taxacta)
- **Cyprus:** Alexis Tsielepis (Chelco VAT Ltd)
- **France:** Wouter Baes (RFN)
- **Greece:** Stamatis Papahimonas (A&P - Tax and Finance)
- **Italy:** Alessandro Portale (Studio Portale)
- **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)
- **Slovenia:** Azra Begič Milanez (ATI)
- **Spain:** Pablo Luján Gil (IVA Consulta), Fernando Matesanz (Spanish VAT Services Asesores SL)
- **Sweden:** Pär Sundberg (Skeppsbron Skat)
- **Switzerland:** Ralf Luckenwald (Tech Data)
- **The Netherlands:** Marja van den Oetelaar (Het BTW Advies Kantoor)

## Business cases (half day)

Each business case is presented by a VAT manager from a major business. The managers will explain how they have 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.

### Business case 1: VAT aspects of a reorganisation process (Hewlett Packard - CSC - DXC Case)

What does it mean for a VAT professional to go through the spin-off of one major division of a company the size of Hewlett Packard Enterprise? When do the mergers qualify as transfers of a going concern? When don't they?

How many entities must be ready to receive the spun-off business and operate independently? Given the size of the company, it has been a long journey. What were the main roadblocks we experienced?

Gorka Echevarria, EMEA VAT Manager at DXC (DXC is the name of the company that now comprises the Enterprise service division of Hewlett Packard Enterprise and CSC) will guide the audience through the process to trigger a live debate about the importance of VAT at different stages and instances in respect of mergers and acquisitions within a multinational environment.

### Business case 2: SII implementation in Spain (Tech Data case)

During this business case the practical experiences, pitfalls and surprises which Tech Data has encountered during the implementation of the SII in Spain will be discussed. How did they solve issues that came up and what are the issues that still need to be resolved?

The implementation of the SII required quite a few new parameters to be extracted from the ERP systems to meet with the new requirements and classifications for this reporting obligation.

The Spanish SII reporting obligation is one of the first reporting obligations focusing on individual transactions instead of a centralizing VAT return. It has become clear that this will be the future of VAT reporting.

Tech Data has 5 companies which fall under the SII requirements, ranging from Spanish distribution and services companies to foreign companies with a fixed establishment in Spain and a commissionaire. Hence it is the ideal company to share its problems and achievements.

Kenneth Florencio, VAT Manager Europe at Tech Data, and Ralf Luckenwald, Director VAT at Tech Data will share their knowledge with the participants. They will be assisted by Fernando Matesanz (ES), owner of Spanish VAT Services Asesores and Pablo Lujan Gil, Consultant at IVA Consulta.

### Business case 3: Worldwide VAT strategy and implementation process (Nutreco Case)

Years ago, Nutreco started centralizing the VAT responsibilities and VAT setup throughout the group at a global level. Serious challenges were encountered, keeping in mind continuous legal changes and IT developments. Today that central approach allows Nutreco to manage and meet these new reporting requirements. The VAT environment is moving fast, not only within the EU, but also worldwide; the importance of technology is steadily increasing and tax authorities also use technology – with varying success – to reduce fraud through more online or even real time reporting allowing them to cross check and perform data mining.

In the past, tax departments paid great attention to direct tax. Nowadays the importance of indirect tax is increasing: governments see it as an important source of income and businesses are also becoming more aware of the importance of VAT in their organization.

Marie-Laure de Smet, VAT manager at Nutreco, will share her experiences within Nutreco on a worldwide scale, and looks forward to having a fruitful discussion with the participants.

## Seminars (full day)

### VAT Shower: the EU VAT Directive reasoning in one day

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

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 on the job. 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 providing a more solid foundation on which to build.

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.

### European Court of Justice (ECJ) VAT cases shower

by Frank Borger (BE), partner at THE VAT HOUSE and Conceição Gamito (PT), managing associate at Vieira de Almeida

Participants in this seminar will spend an entire day analysing a selection of 10 to 12 ECJ court cases and discussing their practical impact. The selected cases will be linked to transactions frequently encountered by businesses, so that attendees can easily connect them to practical situations they encounter in their daily business.

The outcome of ECJ court cases is often disregarded, not used, or used inappropriately. The aim is to teach participants how to interpret the conclusion of a decision of the European Court correctly in relation to the legislative provisions. As is the case for the VAT shower, this course is suitable for both beginners and those with VAT experience who wish to delve deeper in the workings of the EU VAT system

# Workshops (half day)

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 at 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.

## Split payments

by *Alessandro Portale (IT) partner at Studio Portale and Dorota Baczewska (PL), partner at Independent Tax Advisors*

In Austria, the split payment system has existed for years, but businesses are still insufficiently aware of it. Recently, Poland announced that it would implement a split payment system of its own, and in Italy the split payment system will be extended from 1 July 2017 onwards.

Although all the systems above are called "split payment", they are very different. During this workshop, we will discuss how split payment fits into the current EU VAT Directive and how the current split payment systems work in the different Member States where they are already applied in some way.

This workshop is a must for businesses that work in those Member States, as well as for forward-looking VAT practitioners. For years, the application of split payment has been discussed at EU level as a means to improve and simplify the collection of VAT, and it currently seems very likely that more and more Member States will opt to implement some form of split payment system in the coming years.

## 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 to mean '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 collected 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?

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

by *Dorota Baczewska (PL), 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.

## Holding companies & VAT

by *Alexis Tsielepis (CY), managing director of Chelco VAT and Thierry Derochette (LU), partner at Tax Connected*

There is no specific legislation in respect of holding companies in the EU VAT Directive. As well as applying the general provision in the EU VAT Directive, the ECJ case law also needs to be looked into in order to understand how VAT affects holding companies. Yet trying to make sense of it all is not an easy task given that ECJ case law is spread across 30 years and has been evolving a lot. This workshop will analyse and explain the main principles relevant to this area, including when a holding company is considered to be a taxable person, the treatment of dividend income, economic versus non-economic activities, to what extent the right of deduction applies when a holding company issues, buys or sells shares and much more.

## New reporting obligations in Italy: how to comply and avoid problems?

by *Alessandro Portale (IT) partner at Studio Portale*

In Italy, a new periodic VAT return has been introduced, called the "Comunicazione liquidazioni periodiche IVA". Further, there a new quarterly return of invoice data has also been introduced, "dati delle fatture", to be submitted to the Italian tax authorities.

What is the impact of these new reporting obligations? What are the penalties for non-compliance?

What is the relation with the monthly payments to be made? Is it still necessary to file the annual return with VAT data and the annual VAT return itself? Do you still need to file the "IVA TR" return if you wish to obtain a VAT refund on a quarterly basis instead of at the end of the year?

Are there any optimisation possibilities in respect of the various Italian VAT returns? What figures must absolutely match across the different returns? During the workshop all the above will be discussed with a view to guiding taxable persons in order to avoid problems in Italy.

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

by *Frank Borger (BE), director of the VAT HOUSE and Tania Pavlova (BG), Partner at Taxacta*

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.

## 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.

## Welmorey ECJ Case: the fixed establishment concept and its consequences

by *Pär Sundberg (SE), partner at Skeppsbron Skat and Thomas Pühringer (AT), owner of Pühringer Tax Consulting*

In the Welmorey 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?

# The workshops

## 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.

## Call-off stocks versus consignment stocks versus transfers of own goods

by *Pär Sundberg (SE)*, partner at *Skeppsbron Skat* and by *Cristian Radulescu (RO)*, partner at *Taxhouse*

Many businesses keep stocks abroad in order to be able to make just-in-time supplies to their customers. The trade-off is then often made between obtaining a VAT registration number and making transfers of their own goods or applying a specific consignment or call-off scheme where it is possible.

What Member States have special rules for call-off stocks and consignment stocks?

Should businesses keep registers of goods sent abroad on consignment or call-off?

What liability rules apply?

How should call-off stocks and consignment stocks be reported in the VAT return of the sender and the receiver? What about Intrastat and quarterly sales listing obligations?

What are the obligations of the receiver of the call-off stocks and consignment stocks?

Or is transferring own goods still the preferred option even in case simplifications for call-off stocks or consignment stocks exist?

## Logistics services: transport, storage etc.

by *Marja van den Oetelaar (NL)*, partner at *Het BTW Advies Kantoor* 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?

## Chain transactions with four parties

by *Els Meynendonckx (BE)*, partner at *THE VAT HOUSE* and *Milan Vargan (SK)*, partner at *Tax Systems (Monday)* or *Azra Begič Milanez (SI)*, Partner at *ATI (Thursday)*.

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 *Tania Pavlova (BG)*, Partner at *Taxacta* and *Wouter Baes (FR)*, VAT Director at *RFN*.

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 their 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 imposed by each Member State must be complied with.

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.

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

by *Patrick Wille (BE)*, President of *VAT Forum*

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 should the place of supply and liability rules for VAT be applied?

## The commissionaire structure / agent structure

by *Stamatis Papahimonas (GR)*, managing partner at *A&P Tax and Finance* and *Azra Begič Milanez (SI)*, Partner at *ATI*.

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 discussed briefly.

# Registration Form part 1: the programme

## For more information:

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

Phone: +32 2 272 44 39  
Fax: +32 2 272 44 30  
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. Please note you can only follow one workshop per half day or one full day session. 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 2 October 2017

- 09:00  VAT Shower: the EU VAT Directive reasoning in one day  
12:30 Lunch  
14:00 - VAT Shower: the EU VAT Directive reasoning in one day (continued)  
 Chain transactions with four parties  
17:30 End of the first day  
19:00  Cocktail and dinner

## Tuesday 3 October 2017

- 09:00  Business case: VAT aspects of a reorganisation process  
 Welmory ECJ Case: the fixed establishment concept and its consequences  
 Holding companies & VAT  
12:30 Lunch  
14:00  Fixed establishments / permanent establishments  
 Transfer pricing: how to tackle backward and forward pricing adjustments  
 The commissionaire structure / agent structure  
17:30 End of the second day  
18:30  Professional beer tasting combined with dinner  
 Chocolate workshop followed by dinner

## Wednesday 4 October 2017

- 09:00  Call-off stocks versus consignment stocks versus transfers of own goods  
 Skandia America ECJ Case: supplies to members of VAT group and the risks involved when recharging  
 Deduction of VAT on intra-Community acquisitions and purchases under the reverse charge mechanism  
12:30 Lunch  
14:00  Business case: SII implementation  
 Invoices showing undue VAT: what are the risks?  
 Logistic services: transport, storage etc.  
17:30 End of the third day  
19:00  Cocktail and gala dinner

## Thursday 5 October 2017

- 09:00  Drop shipments  
 New reporting obligations in Italy: how to comply and avoid problems  
 Proof of B2B supply of services based on EU legislation and ECJ jurisprudence  
12:30 Lunch  
14:00  Business case: Worldwide VAT strategy and implementation  
 Chain transactions with four parties  
 Split payments  
17:30 End of the fourth day  
19:00  Walking tour of the historic town of Grimbergen followed by dinner  
 Dinner followed by a visit to the Mira Observatory

## Friday 6 October 2017

- 09:00  ECJ VAT Cases Shower  
 Split payments  
12:30 Lunch  
14:00 - ECJ VAT Cases Shower (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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e-mail : info@vatforum.com

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## 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 / info@vatforum.com
- Please **send both part 1 and part 2 back!**
- Or register by visiting our website: [www.vatforum.com/brussels](http://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    Allergies: .....

(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 2/10, 3/10, 4/10, 5/10 and 6/10	Partial attendance I 2/10, 3/10, and 4/10	Partial attendance II 3/10, 4/10, and 5/10	Partial attendance III 4/10, 5/10 and 6/10
<b>Early birds</b> (before 31/08) VAT Forum members	<input type="checkbox"/> € 2050	<input type="checkbox"/> € 1450	<input type="checkbox"/> € 1650	<input type="checkbox"/> € 1450
<b>Early birds</b> (before 31/08) 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

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 VAT Shower or ECJ 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 VAT shower) in my binder:

€ 1000 (for full package 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

01/10    02/10    03/10    04/10    05/10    06/10

Single room: 109 euro per night (breakfast incl., VAT and city tax excl.)    Double room: 129 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

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 31 August 2017 the sum paid will be reimbursed after the deduction of €150 to cover administration costs. For cancellations made from 31 August onwards, a reimbursement of 50% will be made and the documentation will be sent to the participant. Cancellations made from 25 September 2017 onwards will be considered as a "no show" and no reimbursements will be made.