



# **IBFD Webinar**

## **VAT and International Trade – Undiscovered Issues Related to Intra- Community Chain Transactions**

15 March 2022, 15:00 (Amsterdam local time)

### Summary

This 1-hour webinar gives a practical and short overview of the controversial VAT aspects of intra-Community chain transactions and possible solutions.

The purpose of the webinar is to help practitioners identify, understand and address the risks of operating complex supply chains in the European Union and find ways to define compliant yet efficient structures.

### Learning objectives

Discover the overlooked VAT consequences of chain transactions that go beyond mere acquaintance with the VAT rules on intra-Community trade and which do not originate from the EU VAT provisions directly, as they are derived from the Court of Justice of the European Union (ECJ) case law and practice.

Become aware of the main challenges occurring when structuring chain transactions within the European Union:

- triggering multiple VAT liabilities
- no deduction of the acquisition VAT in Member State of identification
- non-deductible VAT on domestic purchases of goods that were erroneously qualified as such instead of as intra-Community zero-rated transactions
- mistakenly applying a zero rate on transactions that are domestic supplies

After following this webinar, participants will be able to:

- **identify** which transactions of a chain of transactions can benefit from a zero rate
- **interpret** and **define** the scope of the requirements and manage compliance with the tax administration
- **prevent** issues from the wrong classification of transactions, arising from communicating VAT identification numbers under certain circumstances to vendors or other companies within the same group
- **define** a VAT framework for structuring chain transactions that is adapted to the specific needs of each company by following a checklist that will be provided at the end of the session

### Field of study

Taxes



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### Who should participate

The webinar is suitable for all tax professionals, including accountants, in-house tax personnel (e.g. directors or managers), lawyers, advisers, policymakers and government officials who deal with cross-border transactions, structures or cases and wish to understand the risks, challenges and controversies related to international trade and VAT.

### Course level and prerequisites

This is an upper intermediate-level webinar. Participants in this webinar are expected to be familiar with the key concepts of EU VAT.

### Advance preparation

Participation in this webinar does not require any preparation.

### Interactive webinar – “Group Internet Based” (live webinar only)

During live webinars, it is possible to interact with the presenters via a chat message function. Please note that questions are answered based on relevance, order of receipt and available time. Additionally, participants in the live webinar are invited to answer poll questions or to complete short tests. Participants, who follow the live broadcast, will also have access to the on-demand version for a further 12 months from the live date.

*Date of live broadcast: 15 March 2022, 15:00 (Amsterdam local time)*

### On-demand webinar

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### Webinar registration details

If you have any questions about following the webinar, technical requirements, or payments and cancellations, please consult our [FAQ](#).

### Agenda

#### Chain transactions

- Attribution of the transport
- Challenging the intermediation itself
- Commissionaire structures
- Processing goods that are part of a chain transaction
- Breakdown of the transport
- Commissionaire structures in chain transactions
- Collecting the goods at the ship
- Expressing the intention to resell the goods by the intermediary

#### Cross-border discounts

- Direct and indirect discounts in the context of intra-Community supplies
- Differences between granting discounts to taxable and non-taxable persons

#### Tolling structures

- Differences between tolling and contra manufacturing
- Processing and temporary storage