

# **IBFD Webinar**

## **VAT and International Trade – Undiscovered Issues Related to Supplies of Services in an International Framework**



# Webinar: VAT and International Trade – Undiscovered Issues Related to Supplies of Services in an International Framework

26 April 2022, 15:00 (Amsterdam local time)

## Summary

This 1-hour webinar gives a practical and short overview of the controversial VAT aspects of the intangible trade in an international framework and possible solutions.

The purpose of the webinar is to help practitioners identify, understand and address the VAT obligations related to the supplies of services carried out by taxable persons located in different jurisdictions and to give them the tools to spot issues related to international trade.

## Learning objectives

Become aware of the main consequences of international transactions not related to tangible goods within the European Union, in particular:

- the existence of taxable transactions itself in this framework, with special focus on intra-group transactions
- their place of supply, as regards topics such as the application of the general rules, the use and enjoyment rule or the special rules for event organization

After following this webinar, participants will be able to:

- **identify** the existing VAT-taxable transactions related to services
- **interpret** and **define** their place of supply
- **anticipate** issues arising from these flows
- **prevent** the wrong classification of supply of services and their VAT consequences
- **provide** possible solutions to different cross-border scenarios of supplies of services

## Field of study

Taxes

## 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.



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### 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: 26 April 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](#).



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### Agenda

#### Existence of taxable supplies itself

- General definitions of taxable person and supplies of services
- Special situations: intra-group transactions and head offices-branches supplies

#### General place of supply rules

- Scope and effective application
- The existence of fixed establishments

#### Some special cases

- Use and enjoyment special rule, the ECJ's case in *SK Telecom*
- Special rules related to event organization (access, real estate and other supplies)