



IBFD Webinar

VAT and International Trade – Undiscovered Issues Related to Cross- Border E-Commerce



Webinar: VAT and International Trade – Undiscovered Issues Related to Cross-Border E-Commerce

17 May 2022, 15:00 (Amsterdam local time)

Summary

This 1-hour webinar gives a practical overview of the controversial VAT aspects of cross-border e-commerce and possible solutions.

The purpose of the webinar is to help practitioners identify, understand and address the VAT obligations related to cross-border e-commerce transactions and the aspects of exports and imports in international chain transactions, providing the tools to spot these issues.

Learning objectives

Become aware of the main challenges for cross-border e-commerce transactions within the European Union and with third countries:

- VAT liabilities for traders selling to customers in other countries
- possibilities to reduce red tape by using one-stop shop regimes
- distinguishing between the deemed supply rule for undisclosed agents of article 14(2)(c) of the VAT Directive and the platform liability rule of article 14a of the VAT Directive when selling through online marketplaces

Stay alert to the consequences of structuring chain transactions with shipment from the European Union or from outside the European Union

Anticipate the customs implications of transfer pricing adjustments and identify when royalties and licences can become part of the customs value of importations of goods or not.

After following this webinar, participants will be able to:

- **identify** the place of supply and who is liable for the VAT for e-commerce traders
- **interpret** and **define** the scope of the requirements for this type of business and manage the possible compliance issues
- **prevent** issues arising from companies unaware of the VAT implications of selling goods while goods are in transit
- **define** the proper framework to structure e-commerce businesses and be able to provide solutions to your organization or your clients

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: 17 May 2022, 15:00 (Amsterdam local time)

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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

E-commerce

- Scope of the liability rule for platforms
- Selling through platforms when the liability rule does not apply
- General impact on e-commerce transactions outside platforms

Goods coming into the European Union

- Supplies before importation of the goods
- Intra-Community supplies of non-Community goods

Goods going out of the European Union

- Various scenarios, depending on which party transports the goods

Customs value

- Royalties and licences
- Transfer pricing adjustments