IBFD Webinar
2017 in Review – EU VAT Legislation, Proposed Changes and ECJ Case Law – Part 1

7 December 2017 – CET 17.00
Intro
This 1.5 to 2-hour webinar intends to provide VAT and other indirect tax specialists with an update on the current state of VAT-related EU proposals, legislative actions and Court of Justice of the European Union (ECJ) case law. The webinar will highlight the risks, challenges and controversies the legislative agenda of the European Commission creates for corporates and governments, as well as the implications of the most relevant VAT case law of the ECJ in 2017.

Overview and learning objectives
This webinar is the first of a series of webinars that will look back at the year 2017, starting with the European Commission's proposals to adapt the EU VAT system to the digital economy and the needs of SMEs. The presenters will discuss the Action Plan on VAT of 7 April 2016, as well as the other legislative proposals put forward recently by the European Commission. The most intriguing ECJ case law of 2017 (e.g. Aviva, DNB Banka) will also be explored. The webinar will provide a practical and easy explanation of what this case law and the latest policy proposals mean for taxable persons operating within the European Union. Special attention will be given to controversies and risks taxable persons might face because of the latest developments. Following the webinar, participants will be able to appreciate the latest EU VAT developments and apprehend what these developments mean for their businesses or their clients’ businesses.

Field of study
Taxes

Who should attend?
The webinar is suitable for VAT specialists working for corporates, advisory and law firms and governments who deal with the VAT implications of cross-border transactions, structures or cases and wish to understand the risks, challenges and controversies related to the latest developments in EU VAT and ECJ case law in 2017.

Course level and prerequisites
This is an intermediate-level webinar. Participants are expected to be familiar with the key concepts of EU VAT.

Advance preparation
Participation to this webinar does not require any preparation.
Interactive webinar - “Group Live” (live webinar only)

To safeguard the interactive nature of the webinar, a limited number of participants will be accepted. Early registration is therefore recommended. During live webinars, it is possible to interact with the presenters via a chat message function. Please note that answers to questions are subject to time, relevance and prioritization. Additionally, participants are invited to answer poll questions or complete short tests. Participants will also have access to the on-demand version for a further 12 months from the live date.

On-demand webinar

On-demand webinars are intended for individual self-study only. Unlike live webinars, they are not open to interactive participation or assistance of a real-time instructor. Access to on-demand webinars is granted for a period of 12 months.

Continuing Professional Education

Many accrediting organizations will grant CPE credit(s) for an IBFD audio-visual broadcast. It is advisable, however, that you check with your accrediting body as to whether this applies only to live webinars or to on-demand webinars as well.

Agenda

- Setting the scene
  - brief overview of the most relevant VAT developments in 2017
- Poll questions
- State of play of the EC Action Plan on VAT
  - introduction to the Action Plan
  - what does the Action Plan mean for
    - corporates?
    - e-commerce businesses?
    - SMEs?
- Poll questions
- Summaries of some of the most important ECJ cases, actions (infringement procedures) and referrals in 2017, including:
  - Aviva
  - DNB Banka
- Poll questions
- Closing