IBFD Webinar
Webinar: 2017 in Review – EU VAT Legislation, Proposed Changes and ECJ Case Law – Part 2

8 February 2018 – 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 second of a series of webinars that will look back at the year 2017. It will start with the legislative proposals (e.g. particularities of definitive VAT regime for cross-border trade, generalized domestic reverse charge mechanism, VAT rules for online sales/services) put forward recently by the European Commission, and then move on to some of the most intriguing ECJ case law of 2017 (e.g. Commission v. Germany, Euro Tyre BV). 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 may 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. Additionally, participants are invited to answer poll questions or complete short tests. Please note that questions are answered based on relevance, order of receipt and available time. 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

- Particularities of definitive VAT regime for cross-border trade
  - destination-based VAT
  - collection mechanisms
  - impact on supply chains: production and distribution
  - what's new on VAT rates?
  - forecast for 2018
- Poll question(s)
- Overview of the proposal on the generalized domestic reverse charge mechanism
  - status of the proposal
  - when would this apply?
  - practical problems created by the proposal
  - forecast for 2018
- Poll question(s)
- Summary of some of the most important ECJ cases, actions (infringement procedures) and referrals in 2017 including Euro Tyre BV, RPO, Tibor Farkas, Federal Express Europe, Iberdrola Inmobiliaria Real Estate Investments EOOD, SC Paper Consult (to be discussed subject to time available)
  - Poll question(s)
- Closing