

INTERNATIONAL TAX SERVICES

INTERNATIONAL TAX TRAINING

Latest Developments in
EU VAT & Permanent
Establishment Rules

In association with



Venue: Offices of local member BES Associati

Link at <http://www.besassociati.it/contatti/> to find our offices

Location: Milan, Italy

Date: 19 October 2018

Programme

Morning session(s) - Led by instructor Jordi Sol

Recent Developments in EU VAT and Their Relevance for Advisers

- Setting the scene
 - Brief overview of the most relevant VAT developments in 2017-2018
 - A new dawn for EU VAT?
 - How to manage the arising risks and harness the opportunities?
- State of play of the European Commission's Action Plan on VAT
 - Introduction to the Action Plan
 - What does the Action Plan mean for:
 - Corporates?
 - E-commerce/digital businesses?
 - SMEs?
 - Non-EU vendors (US and ROW companies)
- Particularities of the new European 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 (the new Directive on minimum standard rate)?
- 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
- New Regulation to improve administrative cooperation between tax administrations and prevent VAT fraud
 - What does this mean for businesses?
- Summary of some of the most important ECJ cases, actions (infringement procedures) and referrals in 2017-2018
- Forecast for 2018/2019

Afternoon sessions- Led by Ruxandra Vlasceanu

The Most Recent International Case Law on Permanent Establishments

- Recent International case law on:
 - Fixed place of business PEs
 - Sales, marketing activities, entities and agents
 - E-commerce and IT servers
 - Preparatory and auxiliary activities such as
 - Storage
 - Delivery and distribution
 - Cross-border workers
 - Construction PEs
- The impact of BEPS: reinterpreting the outcomes using BEPS Action 7 provisions

EU Update

- EU tax developments and their relevance for European and non-European tax advisers
 - ATAD 1 and ATAD 2:
 - Implementation in different countries
 - Combined impact of US tax reform, ATAD and OECD BEPS
 - Direct tax measures on digital economy
 - EC proposals and recommendation:
 - The new 3% tax on digital services
 - Virtual PE proposal
 - Domestic developments about digital economy
 - Status of public CbCR
 - Dispute resolution directive
 - Mandatory disclosure rules and their importance for advisers.

For more information

Please email [Giles Brake](mailto:giles.brake@deloitte.com) to indicate your interest in this training event.