The Essentials of EU VAT System
April 9 – April 11, 2013

Workshop Report

April 11, 2013
From January The European Union (EU) member states are each required to adopt a value added tax (VAT) that complies with the EU VAT system. The EU VAT’s key issue asks where the supply and consumption occurs thereby determining which member state will collect the VAT and which VAT rate will be charged. This course provided a detailed overview of the new VAT rules that have been applied in the EU starting since January 1, 2010 (the so called VAT package). This course addressed these “place of supply” rules as well as issues related to the changes that have been made in the field of refunds of VAT to foreign entrepreneurs within the EU and those entrepreneurs that operate outside the EU.

Topics covered:
- New VAT Regime in EU on Place of Supply of Services since 1 January, 2010
- Systems of Refunds of VAT to Foreign Entrepreneurs
- VAT Carousel Fraud in 2010
- VAT Evasion with Immovable/Movable Property
- European Legislation Procedures (Commission, Council and Court)
- European VAT Agenda

Lecturers:
- Marco Gomes, Ministry of Finance, The Netherlands
- Bjorn Rappange, Ministry of Finance, The Netherlands

Participants:
There were 13 participants from Albania, Kosovo, and Slovenia.
Evaluation:

**Overall satisfaction with the course**

- 5 - very satisfied
- 4
- 3
- 2
- 1 - not satisfied

No. of all responses: **13**, Average mark: **4.69**

**The workshop addressed issues that are important to my work**

- 5 - very much
- 4
- 3
- 2
- 1 - not at all

No. of all responses: **13**, Average mark: **4.67**

**Selected Participants' Comments:**

- Lecturers had practical experience and very good knowledge of EU legislation of VAT.
- I got some new ideas of how to tackle fraud, as well as some new administrative measures.
- I was impressed, everything was OK.