

# Academy of International Taxation



### **LondonSAM Poland**

We are an international company specializing in finance & management trainings and supplying top education services to many business sectors.

Since our operation began in Poland, we have successfully trained over five thousand people, including top managers from different business environments and our clients have frequently confirmed the quality of our trainings. We have had a pleasure to work with Hitachi, BNP Paribas Bank, IBM, Motorola, Infosys and Shell, which is a great recommendation for LondonSAM to our prospective clients – Thank you!

Our partners help us supply the best quality tuition, which translates into exceptionally high level of our training services. Here, we would like to mention ACCA (Association of Chartered Certified Accountants) of which we are Tuition Provider, CIPP (Certified Institute of Payroll Professionals), PMI (Project Management Institute) and, as of late, INSEAD The Business School for the World, a France-based highly rated establishment. All that proves that we never stop developing and confirms the high standard of the services rendered by LondonSAM Poland.

### **Academy of International Taxation – The idea**

The main concept of the Academy arose from the fact that accountants working in finance shared services centers work for clients located in different countries. The clients require the work supplied to be in line with the local tax and accounting rules. Therefore accountants working for SSC must be equipped with, at least, general knowledge of the Tax & Accounting systems operating in their customer's country, in order to smoothly supply premium quality services.

Working close with many outsourcing companies and catering to their specific needs, in June 2013 LondonSAM came up with a sample workshop on German Taxation, which proved to be very successful. Following that, LondonSAM Polska has created the Tax Academy which we are pleased to introduce in this offer. The project consists of 12 workshops on tax issues of the countries such as Spain, Ireland, Netherlands, Germany, Poland, Norway, France, Belgium, Italy, England, Sweden or Switzerland.

Each training lasts 1 day and is focusing on the VAT rules legally binding in each country.

### **Benefits:**

- A unique project – one of its kind in Europe
- First - hand knowledge from overseas tax experts
- All of the countries in live on-line sessions
- Affordable prices, group discounts

## German VAT

### Training program

- 1.1 Overview
- 1.2 Taxable operations
- 1.3 Place of deliveries
- 1.4 Place of services
- 1.5 Tax exemptions
- 1.6 Tax base
- 1.7 Emergence of Tax – cash taxation  
vice service taxation
- 1.8 Deductibility of input tax
- 1.9 Reverse charge system
- 1.10 Tax returns and prepayment self  
calculation
- 1.11 Tax audits
- 1.12 Case study – day revision

Shared service center - most significant  
upcoming tax questions within tax audits.

### Lecturer

**Matthias Lamprecht**

**Tax Expert, Certified Tax Adviser, Lecturer**

Matthias started his career in 1995 in an international auditing company in tax and law department. Since year 2000 he has been working for the Nacken Hillebrand Partner having variety of role starting with as a Tax Accountant, Certified Accountant. And in 2007 he became a partner specialized in taxation issues.

Matthias has many years of experience as a lecturer, teaching taxation at Europaeische Fachhochschule and The Cologne Chamber of Taxes and is a member of Steuerberater-Verband - German Association of Tax Advisers.

### Training details

**Duration:** 2 training sessions

**Dates:** 23 May 2022, hours 09:00 - 12:30  
24 May 2022, hours 13:00 - 16:30

**Place:** live on-line workshop

**Language:** English

**Price:** 1 950 PLN net + VAT/per participant

**Discount:**

For registration until 18 March:

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more

## UK VAT

### Training program

- 1.1 UK VAT rates  
Standard rate, zero-rate, reduced rate and exemptions
- 1.2 UK place of supply rules  
B2B general rule application in the UK, proving B2B status in the UK, B2C general rule application in the UK, land related services, establishment rules
- 1.3 UK VAT invoicing rules – paper and electronic – issuing, retention, changes in value/consideration
- 1.4 TAX point rules
- 1.5 Claiming UK VAT  
Recoverable/allowable input tax.  
Claiming via the return, claiming via the EU/13<sup>th</sup> Directive claim systems in the UK
- 1.6 Filing VAT returns  
New “Making Tax Digital” system, deadlines, HM Revenue and Customs enquiries
- 1.7 Paying VAT liabilities in the UK/receiving refunds in the UK
- 1.8 Correcting VAT returns – mechanisms, penalties for errors
- 1.9 Other filing requirements and deadlines/methods of filing
- 1.10 Reverse charge mechanism including construction reverse charge
- 1.11 Bad debt relief rules
- 1.12 Potential issues with Brexit
- 1.13 Case study

### Lecturer

**Ruth Corkin**  
**Principal (Partner) Indirect Tax**

Ruth has been involved with VAT for over 30 years. She started her VAT career as a Customs and Excise Officer in Essex and then moved into consultancy with a variety of well-known accountancy firms. She is well known in the VAT world and is the proud author of many articles and technical works.

VAT Practitioners Group ("VPG") and am National Technical Chair Joint VAT Consultative Committee ("JVCC") and also the VAT Clearances Sub-Group ICAEW Tax Faculty and VAT and Duties Committee HMRC Making Tax Digital for Business sub-group HMRC Agent Strategy Group, HMRC Finance Liaison Group. She was responsible for the national training for VAT staff at manager level and below at Grant Thornton UK LLP and regularly presents educational seminars for one of the leading VAT training.

### Training details

**Duration:** 2 training sessions

**Date:** 9 May 2022, hours 09:00 - 12:30

10 May 2022, hours 13:00 - 16:30

**Place:** live on-line workshop

**Language:** English

**Price:** 1 950 PLN net + VAT/per participant

**Discount:**

For registration until 18 March:

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more



## Italian VAT

### Training program

- 1.1 Overview – scope and rates
- 1.2 VAT registration
- 1.3 VAT grouping
- 1.4 VAT compliance obligations
  - Annual VAT return
  - Quarterly communications
  - Intrastat reporting
  - VAT ledgers
- 1.5 Invoicing requirements and e-invoicing
  - Standard and simplified invoice
  - E-invoicing
  - Credit note
  - Immediate and deferred invoice
  - Split payment regime
- 1.6 Electronic reporting of daily receipts by retailers
- 1.7 VAT refund process
- 1.8 VAT recovery rules (timeline, VAT restrictions)
- 1.9 Bad debt relief
- 1.10 Cross border transactions
  - Import/export
  - Intra-EU transactions
  - Quick fixes rules
  - Habitual exporter regime
- 1.11 Special reverse charge mechanism

### Lecturers

**Angela Abawi**  
**Senior Manager, Indirect Tax, KPMG Italy**

Member of Italian Institute of Chartered Accountants and certified public auditor. In 2014, Angela was seconded to the Indirect Tax department of KPMG London. She has also attended several international VAT seminars within KPMG network. During her professional time at KPMH, Angela has provided consultancy services to major national and international clients in various industries.

**Caterina Scotti**  
**Tax Manager, KPMG Italy**

Member of Italian Institute of Chartered Accountants and certified public auditor. She joined KPMG in 2012. Caterina assists client in various VAT matters related, in particular, to Italian VAT grouping rules, VAT refund claims and has delivered courses on Italian VAT. She is involved in Global Tax Compliance Outsourcing projects for multinational groups.

### Training details

**Duration:** 2 training sessions

**Date:** 23 May 2022, hours 13:00 - 16:30

24 May 2022, hours 09:00 - 12:30

**Place:** live on-line workshop

**Language:** English

**Price:** 1 950 PLN net + VAT/per participant

**Discount:**

For registration until 18 March:

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more

## Spanish VAT

### Training program

- 1.1 VAT basic concepts
- 1.2 Deliveries of goods
- 1.3. Supplies of services
- 1.4 Tax point
- 1.5 Taxable base
- 1.6 Tax rates
- 1.7 Overview on special regimes
- 1.8 VAT deductibility
- 1.9 Input VAT recovery procedures
- 1.10 Registration and formal obligations
- 1.11 VAT return details
- 1.12 Invoicing
- 1.13 SII
- 1.14 Penalties, disclosure procedures and audits

### Lecturer

**Javier Mata Rubio**  
**Director, Indirect Tax, KPMG Spain**

Javier has focused his professional career on VAT, with over 10 years of experience in indirect taxation. He advises national and foreign companies, providing day-to-day support and also participating in business restructuring processes as well as in projects aimed to obtain tax improvements. He is specialized in real estate and in the energy sector.

### Training details

**Duration:** 2 training sessions

**Dates:** 25 May 2022, hours 13:00 - 16:30  
26 May 2022, hours 09:00 - 12:30

**Place:** live on-line workshop

**Language:** English

**Price:** 1 950 PLN net + VAT/per participant

**Discount:**

For registration until 18 March:

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more

## Dutch VAT

### Training program

- 1.1 Introduction
- 1.2 Taxable persons
- 1.3 Supply of goods
- 1.4 Supply of services
- 1.5 Reverse charge
- 1.6 Intra-Community acquisitions
- 1.7 Import
- 1.8 Tax points
- 1.9 VAT rates
- 1.10 Exemptions
- 1.11 Deduction and refund of VAT
- 1.12 VAT returns
- 1.13 Invoices
- 1.14 Tax audits
- 1.15 Penalties
- 1.16 Q & A

### Lecturer

**Harmen Teeuwesen**  
**Senior Manager Indirect Tax, BDO**

Harmen has over 11 years of experience in VAT and works as a Senior Manager at BDO. He is specialized in international trade and real estate. He also assists clients with compliance services. During the years Harmen has gained a lot of experience in the field of VAT. Besides this he advises in other indirect tax areas such as real estate transfer tax and insurance premium tax. Harmen likes to combine the technical and practical sides of VAT. On a regular basis he publishes articles in fiscal journals.

### Training details

**Duration:** 2 training sessions

**Dates:** 16 May 2022, hours 13:00 - 16:30

17 May 2022, hours 09:00 - 12:30

**Place:** live on-line workshop

**Language:** English

**Price:** 1 950 PLN net + VAT/per participant

**Discount:**

For registration until 18 March:

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more

## Belgium VAT

### Training program

- 1.1. Introduction
- 1.2 Taxable and Non-Taxable Persons
- 1.3 Taxable transactions & Place of supply
- 1.4 Supply of goods
- 1.5 Chain transactions
- 1.6 Services
- 1.7 Intracommunity acquisition of goods
- 1.8 Import
- 1.9 VAT exemptions & zero-rated transactions
- 1.10 Overview
- 1.11 Documentation requirements
- 1.12 Debtor of VAT (incl. local reverse charge rules)
- 1.13 Right to deduct input VAT and limitations
- 1.14 VAT rates
- 1.15 VAT compliance & formalities
- 1.16 Overview
- 1.17 Invoicing obligations/requirements
- 1.18 Compliance obligations/requirements
- 1.19 VAT return in more detail (Explanations box by k)
- 1.20 Logic checks
- 1.21 Correcting invoices / VAT returns
- 1.22 VAT audits
- 1.23 Documentation requirements
- 1.24 Hot topics
- 1.26 Penalties
- 1.27 Q & A

### Lecturer

**Michaël Vincke**  
**Senior Manager Indirect Tax at KPMG**

Michaël is a certified Tax Consultant working as a Senior Manager in the Indirect Tax Department of KPMG. With about 10 years of experience in KPMG's offices in Belgium and Switzerland, Michaël gained considerable experience in the field of international indirect taxes. Next to providing day-to-day support on national and cross-border VAT matters, Michaël is specialized in supply chain and process optimisations and has been involved in various system implementation projects.

### Training details

**Duration:** 2 training sessions

**Dates:** 10 May 2022, hours 09:00 - 12:30

11 May 2022, hours 13:00 - 16:30

**Place:** live on-line workshop

**Language:** English

**Price:** 1 950 PLN net + VAT/per participant

**Discount:**

For registration until 18 March:

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more



## Polish VAT

### Training program

- 1.1 Introduction – national and international regulations
- 1.2 Scope of taxation (domestic and intra community transactions, import and export of goods and services)
- 1.3 Taxpayer and tax representative
- 1.4 Place of performance
- 1.5 Tax obligation
- 1.6 Tax base
- 1.7 Tax rates
- 1.8 Tax deduction and tax refund
- 1.9 Evidences, JPK, tax returns and recapitulative statements
- 1.10 Payment of tax
- 1.11 Special schemes

### Lecturer

**Magdalena Mucha**  
**Director of 8Tax, Tax Advisor**

Magdalena is an experienced tax expert. She specializes in the current tax consulting and transfer pricing. She worked for international tax advisory companies, among others for BDO, Ernst & Young. She is an author of numerous publications in the field of taxation. Magdalena is also a lecturer and trainer specializing in tax law

### Training details

**Duration:** 2 training sessions

**Dates:** 12 May 2022, hours 09:00 - 12:30

13 May 2022, hours 13:00 - 16:30

**Place:** live on-line workshop

**Language:** English/Polish

**Price:** 1 950 PLN net + VAT/per participant

**Discount:**

For registration until 18 March:

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more

## Norwegian VAT

### Training program

- 1.1. VAT – general information
- 1.2. VAT rates
- 1.3. Legal references
- 1.4. Who should be registered for Norwegian VAT?
- 1.5. Thresholds and exemptions
- 1.6. Petroleum industry
- 1.7. Military deliveries
- 1.8. Vessels and aircrafts
- 1.9. Deductibility of input tax
- 1.10. What can be deducted through the VAT declarations?
- 1.11. When is the input VAT obsolete?
- 1.12. Sale of goods - export and import, domestic
- 1.13. Goods with installation
- 1.14. Examples and cases
- 1.15. Sale of services
- 1.16. Remote delivered services
- 1.17. Place bound services – performed onsite
- 1.18. Hire of personnel
- 1.19. Examples and cases
- 1.20. VAT declarations
- 1.21. VAT returns – how does it look, and how is it submitted?
- 1.22. Frequency and deadlines
- 1.23. Obligations when having VAT liable activities
- 1.24. Contract reporting
- 1.25. Salary reporting
- 1.26. Bookkeeping
- 1.27. Audits - What can trigger an audit?
- 1.28. Material to submit
- 1.29. Penalties

### Lecturer

**Rune Plener**  
**Managing Director at Momspartner AS**

Rune Plener is the co-owner and Director at Momspartner AS. Momspartner AS is a Norwegian VAT agency, working with VAT recovery and VAT compliance issues. Momspartner AS is also a chartered accountancy firm, acting as fiscal representative for foreign entities with VAT liable activities in Norway.

Rune has been working with Norwegian VAT issues since 2009, and is currently the Norwegian VAT representative for more than 250 foreign companies. Rune has held many VAT training courses, both internally for colleagues and with clients.

### Training details

**Duration:** 2 training sessions

**Dates:** 18 May 2022, hours 09:00 - 12:30  
19 May 2022, hours 13:00 - 16:30

**Place:** live on-line workshop

**Language:** English

**Price:** 1 950 PLN net + VAT/per participant

**Discount:**

For registration until 18 March:

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more

## Irish VAT

### Training program

- 1.1 Administration – Forms, filing requirements etc.
- 1.2 Frequency of filing VAT returns and other reporting requirements such as Intrastats, Annual returns etc;
- 1.3 Obtaining input tax credits
- 1.4 Irish Revenue enquiries – format, documentation required, electronic communication, flexibility;
- 1.5 Correcting errors on returns – thresholds, methodology
- 1.6 Bad debt relief rules and repayment of input tax owing
- 1.7 Credit notes and memos
- 1.8 Future developments (e.g. split payments etc.)
- 1.9 Completing the VAT return box by box
- 1.10 Postponed VAT accounting for imports
- 1.11 Input tax deductibility rules
- 1.12 Deemed supplies where there is no consideration
- 1.13 Definition of supply of goods and services specific to Ireland

### Lecturer

**Ruth Corkin**  
**Principal (Partner) Indirect Tax**

Ruth has been involved with VAT for over 30 years. She started her VAT career as a Customs and Excise Officer in Essex and then moved into consultancy with a variety of well-known accountancy firms. She is well known in the VAT world and is the proud author of many articles and technical works.

VAT Practitioners Group ("VPG") and am National Technical Chair Joint VAT Consultative Committee ("JVCC") and also the VAT Clearances Sub-Group ICAEW Tax Faculty and VAT and Duties Committee HMRC Making Tax Digital for Business sub-group HMRC Agent Strategy Group, HMRC Finance Liaison Group. She was responsible for the national training for VAT staff at manager level and below at Grant Thornton UK LLP and regularly presents educational seminars for one of the leading VAT training.

### Training details

**Duration:** 2 training sessions

**Dates:** 25 May 2022, hours 09:00 - 12:30  
26 May 2022, hours 13:00 - 16:30

**Place:** live on-line workshop

**Language:** English

**Price:** 1 950 PLN net + VAT/per participant

**Discount:**

For registration until 18 March:

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more

## Swiss VAT

### Training program

- 1.1. Introduction
- 1.2. Legal Basis
- 1.3. Legal Terms
- 1.4. Territory of Switzerland
- 1.5. Supply of Goods vs. Supply of Services
- 1.6. Place of Supply of Goods vs. Services
- 1.7. VAT liability of Swiss foreign companies
- 1.8. Registration for Swiss VAT
- 1.9. Reverse Charge
- 1.10. Import VAT
- 1.11. Declaration of Subordination
- 1.12. Installation Work
- 1.13. VAT Rates
- 1.14. Invoicing
- 1.15. Electronic Invoicing/Archiving
- 1.16. Constitution of the VAT claim
- 1.17. Input VAT Deduction
- 1.18. VAT Return
- 1.19. Swiss VAT Refund Procedure
- 1.20. Q&A

### Lecturer

**Michaël Vincke**  
**Senior Manager Indirect Tax at KPMG**

Michaël is a certified Tax Consultant working as a Senior Manager in the Indirect Tax Department of KPMG. With about 10 years of experience in KPMG's offices in Belgium and Switzerland, Michaël gained considerable experience in the field of international indirect taxes. Next to providing day-to-day support on national and cross-border VAT matters, Michaël is specialized in supply chain and process optimisations and has been involved in various system implementation projects.

### Training details

**Duration:** 2 training sessions

**Dates:** 18 May 2022, hours 13:00 - 16:30  
19 May 2022, hours 09:00 - 12:30

**Place:** live on-line workshop

**Language:** English

**Price:** 1 950 PLN net + VAT/per participant

**Discount:**

For registration until 18 March:

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more

## Swedish VAT

### Training program

- 1.1 Introduction VAT
- 1.2 Taxable transactions
- 1.3 Tax exemptions
- 1.4 Deductibility of input tax
- 1.5 VAT compliance
- 1.6 Disbursements vs re-invoicing
- 1.7 Reverse charge system
- 1.8 Intra-community supplies and purchases
- 1.9 Export and import
- 1.10 VAT and construction services
- 1.11 Voluntary VAT liability – Real Estate
- 1.12 VAT Traps and Errors

### Lecturer

**Douglas Limnell**  
**VAT Manager at PwC**

Douglas is a tax consultant working as a Manager in the Indirect Tax Department of PwC Sweden. He joined PwC in 2017. During his studies at Lund University he specialized in indirect taxes. Douglas has a broad experience within the VAT and indirect tax area and has worked with various companies in different industries, both large public companies and small and medium sized companies, globally as well as nationally.

### Training details

**Duration:** 2 training sessions

**Dates:** 16 May 2022, hours 09:00 - 12:30  
17 May 2022, hours 13:00 - 16:30

**Place:** live on-line workshop

**Language:** English

**Price:** 1 950 PLN net + VAT/per participant

**Discount:**

For registration until 18 March:

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more



## French VAT

### Training program

- 1.1. Overview
- 1.2. Taxable operations
- 1.3. Taxable and non-taxable person
- 1.4. Place of supply of goods
- 1.5. Place of supply of services
- 1.6. VAT exemption
- 1.7. Date of supply
- 1.8. Liable for VAT
- 1.9. VAT rates
- 1.10. VAT deduction right
- 1.11. International transaction (import / Export)

### Lecturer

**Anne Benoit**  
**VAT partner at Fidal law firm**

Anne started her career in 2000 in Arthur Andersen International in the VAT department as tax lawyer. Between 2002 and 2013 she worked as Senior Tax Manager in the VAT team at PwC avocats. She also spent two years seconded in PwC Slovakia (Bratislava) at the time Slovakia just entered the EU and implemented VAT. Since 2013, Anne works with Fidal, which was correspondent law firm to KPMG until 2019. Fidal is now part of the WTS Global network.

### Training details

**Duration:** 2 training sessions

**Dates:** 12 May 2022, hours 13:00 - 16:30  
13 May 2022, hours 09:00 - 12:30

**Place:** live on-line workshop

**Language:** English

**Price:** 1 950 PLN net + VAT/per participant

**Discount:**

For registration until 18 March:

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more

## Schedule

### Week 1

<b>9 May</b> UK 09:00 - 12:30	<b>10 May</b> Belgium 09:00 - 12:30 UK 13:00 - 16:30	<b>11 May</b> Belgium 13:00 - 16:30	<b>12 May</b> Poland 09:00 - 12:30 France 13:00 - 16:30	<b>13 May</b> France 09:00 - 12:30 Poland 13:00 - 16:30
----------------------------------	--	--	---	---

### Week 2

<b>16 May</b> Sweden 09:00 - 12:30 Dutch 13:00 - 16:30	<b>17 May</b> Dutch 09:00 - 12:30 Sweden 13:00 - 16:30	<b>18 May</b> Norway 09:00 - 12:30 Switzerland 13:00 - 16:30	<b>19 May</b> Switzerland 09:00 - 12:30 Norway 13:00 - 16:30
--	--	--	--

### Week 3

<b>23 May</b> German 09:00 - 12:30 Italy 13:00 - 16:30	<b>24 May</b> Italy 09:00 - 12:30 German 13:00 - 16:30	<b>25 May</b> Ireland 09:00 - 12:30 Spain 13:00 - 16:30	<b>26 May</b> Spain 09:00 - 12:30 Ireland 13:00 - 16:30
--	--	---	---

To sign up please contact: [dominika@londonsam.pl](mailto:dominika@londonsam.pl), +48 600 992 452.