



# **Navigating VAT & Beyond: Global Trends and Challenges**

**Amsterdam/ 18-20 June 2025**



# Navigating VAT & Beyond: Global Trends and Challenges

Amsterdam, 18-20 June 2025

## Overview and Learning Objectives

The VAT landscape is undergoing significant changes worldwide, driven by an evolving digital economy, new legislative frameworks, interconnected areas (e.g. customs, TP) and being up to date about these changes is crucial for businesses, but also for tax authorities and everyone interested in the VAT field.

This masterclass is intended to examine the main VAT trends, the challenges lying ahead and the opportunities that come with them.

The masterclass' goal is to understand how all seems to be intertwined in the current VAT world, by using examples, case studies and group discussions based on real-life scenarios.

## Field of Study

Taxes

## Who Should Attend?

The course is suitable for government staff, tax advisers, lawyers, accountants, in-house tax directors, controllers and finance staff.

## Course Level and Prerequisites

This is an advanced course. Participants taking this course will be expected to have a good understanding, knowledge and experience with a VAT system. Those who do not meet this requirement are recommended to follow IBFD's online course Fundamentals on VAT prior to joining this course and/or the online VAT/GST Advanced Certificate.

After this masterclass, the participants will be able to

- Navigate through the global VAT trends and challenges to understand how they are all interlinked
- Learn at an advanced level with case studies relevant VAT issues from their daily practice.
- Assess the impact of new rules that affect the biggest areas in VAT
- Understand the global VAT trends in international transactions

## Day 1

08.30 - 09.00      **Registration**

09.00 - 09.20      **Welcome and IBFD Overview**

09.20 - 10.45      **Real-time reporting and e-invoicing**

- VAT fraud
- Digital Reporting Requirements
- E-invoicing
- Worldwide experiences - Selected countries

10.45 - 11.00      Break – Refreshments

11.00 - 12.30      **Use of technology and information by the tax administration**

- The importance of data for tax authorities
- VAT (compliance) risks in digital trade
- Challenges for tax authorities to collect information stored abroad
- Tax audits and managing information from invoices and third parties
- New technology used by the tax authorities (artificial intelligence – AI)

12.30 - 13.30      Lunch

13.30 - 15.00      **Case study: E-invoicing and digital reporting trends**

- Introduction
  - Optimization of costs
  - Support in multiple regulatory environments of different markets
  - Accommodating a high volume of e-invoices
  - Sending invoices via multiple formats
- Working in groups
- Discussion between the groups and the experts

15.00 - 15.15      Break – Refreshments

15.15 - 16.15      **VAT/GST aspects on digital (virtual) assets transactions**

- Blockchain technology and smart contracts
- Classification of digital assets
- Evolution and tokenization
- Non-fungible tokens (NFTs)

16.50 - 17.00      **Case study: VAT/GST implications of digital (virtual) assets**

- Introduction
  - Metaverse and Web3, implications for taxation
  - Evolution from Web 1.0 to Web 3.0
  - Tax relevance of business in the metaverse and in Web 3.0
  - VAT implications of these transactions
- Working in groups
- Discussion between the groups and the experts

## Day 2

9.00 - 10.40

### **Platform economy and collection of VAT**

- Platform economy business model
- Facilitation by digital platforms
- Increasing liability of digital platforms in the collection of VAT
- Record-keeping obligation for digital platforms
- Data collection and reporting obligations – Full liability
- Payment service providers (Reporting of payment and transmission of data)

10.30 - 10.45

Break – Refreshments

10.45 - 12.30

### **Case study: Platform economy and collection of VAT**

- Introduction
- Working in groups
- Discussion between the groups and the experts

12.30 - 13.30

Lunch

13.30 - 15.30

### **Understanding the vital link between VAT/GST and Transfer Pricing**

- TP events that trigger indirect tax issues
- Types of TP adjustments
- Impact of the TP rules on VAT
- Recent ECJ case law

15.30 - 15.45

Break – Refreshments

15.45 - 17.00

### **Case study: Worldwide approaches on the VAT/GST treatment of TP adjustments**

- Introduction
  - VAT rules for deduction
  - Diverse approaches to implementing TP regulations (Europe, Asia, United States)
  - Liabilities triggered by (inconsistent) VAT reporting
  - Option to use the arm's length principle to determine the taxable amount of a supply of goods or services for VAT purposes
  - Impact on supply chain planning
- Working in groups
- Discussion between the groups and the experts

## Day 3

9.00 - 10.00

### **International transactions: Imports and exports for VAT purposes**

- VAT provisions regarding importation and exportation
- Relevant customs documentation to support VAT treatment
- Deduction of import VAT
- Import duty and import VAT deferment schemes
- Practical issues regarding deduction of import VAT

10.00 - 11.00

### **The intersection between VAT/GST and customs**

- Understanding customs duties and the interaction between customs and VAT values
- Incoterms
- Customs valuation: transaction value and the alternative methods
- Valuation and classification

11.00 - 11.15

Break

11.15 - 12.30

### **Case study: Customs and VAT issues on supply chain transactions**

- Introduction
  - Guiding principles of tariff classification, binding tariff information
  - Origin of goods: preferential and non-preferential goods, wholly obtained goods, last substantial transformation
  - Involvement of third parties (fiscal representatives, customs brokers, etc.)
  - Different customs and VAT procedures to improve supply chain processes
  - Customs and VAT issues faced by companies on chain transactions
  - Meeting supply chain requirements in customs and VAT: planning and optimization
- Working in groups
- Discussion between the groups and the experts

12.30 - 13.30

Lunch

13.30 – 15.15

### **Carbon Border Adjustment Mechanism (CBAM)**

- Purpose and structure of CBAM
- Implications for reporting declarants
- Sectors targeted by CBAM
- Calculation methods and reporting requirements
- Decarbonization of global value chains and building supply chain resilience
- Impacts of the CBAM in other regions outside Europe

15.15 - 15.30

Break – Refreshments

15.30 - 17.00

### **Cross-border VAT dispute resolution**

- Causes of cross-border disputes
- Ways to prevent cross-border disputes
- Mechanisms to resolve disputes
- UN developments related to dispute resolutions