



## VAT Academy

### WHAT IS VAT ACADEMY?

- VAT training on fundamental VAT principles in respect of domestic and cross-border transactions
- Interpretation of VAT principles in light of EU VAT Directive No. 2006/112/EC and judgments of the Court of Justice of the European Union
- We focus on all the VAT important areas that Slovak companies encounter
- Interpretation of theory using practical examples
- Face-to-face communication with our VAT specialists
- Experience with changes introduced by the amendment to the VAT Act effective as of 1 January 2018

### WHO WILL GIVE THE TRAINING?

Training will be given by our specialists:

**Ján Skorka** – a director specialising in indirect taxes. Ján's clients include multinational corporations and local entities in the automotive and manufacturing industries. He also specialises in real estate and development. He is a tax advisor and a member of the VAT Methodological Legislative Committee.

**Katarína Mikovinyová** – a senior manager specialising in indirect taxes. She has experience of VAT reviews for companies in various sectors and in issues related to the application of VAT in specific environments, such as the pharmaceutical sector.

**Ivana Dvořáková** – a manager specialising in indirect taxes and VAT relating to shared service centres and VAT reviews. She also provides services related to tax return preparation and advisory services. She has worked in taxation for thirteen years and is a tax advisor.

### WHY THE VAT ACADEMY?

- First-rate technical and presentation level
- Interactive and practical approach
- Ability to identify the risks and savings opportunities in your business
- Chance to discuss VAT problems with specialist
- Experience with changes to the VAT Act effective as of 1 January 2018

### SCHEDULE

- **5 modules from 27 April to 25 May 2018** – half-day sessions (you can attend all the sessions, or just selected modules)
- At Deloitte premises, **Digital Park II**, Einsteinova 23, Bratislava, **6. floor** ([map](#))
- PowerPoint presentation in Slovak
- Handouts and other training materials provided
- Refreshments during breaks
- VAT Academy certificate for participants who complete the program

### PRICE

One module: **EUR 120 plus VAT**

Whole program (5 modules): **EUR 500 plus VAT**

### PROGRAM – STRUCTURE

<b>08:30 – 09:00</b>	<i>Morning coffee</i>
<b>09:00 – 10:10</b>	<i>Part I</i>
<b>10:10 – 10:25</b>	<i>Break</i>
<b>10:25 – 11:35</b>	<i>Part II</i>
<b>11:35 – 11:50</b>	<i>Break</i>
<b>11:50 – 13:00</b>	<i>Part III</i>
<b>13:00</b>	<i>Discussion with speakers</i>

## TOPICS AND TIMING

### Module 1 – 27 April 2018

#### **VAT: basic principles**

- General overview
- Geographic application field
- Concept of taxable person

#### **Taxable transactions, place of supply, tax debtor**

- Concept of supply of goods, place of supply
- Concept of supply of service, place of supply

### Module 2 – 4 May 2018

#### **Intra-Community transactions**

- Intra-Community supplies of goods
- Intra-Community acquisitions of goods
- Transfers of own goods
- Triangular sales

#### **Import and export**

- Export (definition, procedure, proof)
- Import (definition, procedure)
- Import with and without VAT payment

### Module 3 – 11 May 2018

#### **Tax liability**

- Supply of goods and services
- Intra-Community acquisitions
- Import

#### **VAT exemptions**

- VAT exemptions with right to deduct VAT
- VAT exemptions without right to deduct VAT

#### **Tax base**

- Supply of goods and services
- Intra-Community acquisitions
- Imports
- Correction of tax base

### Module 4 – 18 May 2018

#### **VAT deduction**

- Right to deduct VAT
- VAT deduction application
- Limitations of VAT deduction
- Correction of deducted VAT
- Adjustment of deducted VAT related to fixed assets

#### **Excessive deduction**

#### **VAT refunds to foreign nationals based on 9th and 13th EU Directives**

### Module 5 – 25 May 2018

#### **Invoice issuance**

- Domestic transactions
- Supply of goods and services in the EU
- Archiving of invoices and other documents

#### **VAT record keepings**

#### **Tax return and European Sales Listing**

#### **VAT Transactions Statement**

#### **Tax inspection and local investigation**

#### **Case study**

## REGISTRATION

You can register at <http://kalendar.deloitte.sk/>.

## CONTACT PERSON

If you have any questions, please contact **Denisa Antalová**.

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**DONT FORGET!**  
**First Module begins**  
**27 April 2018.**

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