

## VAT Academy

### WHAT IS VAT ACADEMY?

- VAT training focused on understanding 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 of the important areas of VAT that Slovak companies often encounter
- Interpretation of theory on practical examples
- Face to face communication with our VAT specialists

### WHO WILL GIVE THE TRAINING?

Quality training is ensured by our specialists:



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



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



**Milošlav Jošt** – a senior tax consultant at Deloitte Slovakia. He has over eight years of experience in tax and tax consulting. He is a certified tax advisor and a member of the Methodological and Legislative Commission for Value Added Tax. He speaks fluent German and English. He specialises in indirect taxes. He has extensive experience with advisory for construction and energy distribution companies.

### WHY THIS TRAINING?

- High technical and presentation level
- Interactive and practical approach
- Ability to identify the risks and savings opportunities in your business
- Chance to discuss uncertainties and practical problems with a VAT specialist

### HOW DO WE DO IT?

- 4 modules on a weekly basis from 11 September to 2 October 2015 – half-day sessions on Friday mornings (you may attend all events or only selected modules)
- In the premises of Villa Nečas Žilina, Pri Celulóžke 3494, 011 61 Žilina (*possible subject to a change*)
- PowerPoint presentation in the Slovak language
- Availability of handouts and other training materials
- Refreshment during breaks
- VAT Academy certificate for participants attending the whole program

### WHAT IS THE PRICE?

One module: **EUR 90 plus VAT**

Whole program (4 modules): **EUR 300 plus VAT**

### PROGRAM – STRUCTURE

09:00 – 10:10	Part I
10:10 – 10:25	Break
10:25 – 11:35	Part II
11:35 – 11:50	Break
11:50 – 13:00	Part III



## TOPICS AND TIMING

### Module 1 – 11 September 2015

#### 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

#### VAT exemptions

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

#### Person liable to pay VAT

### Module 2 – 18 September 2015

#### Intra-Community transactions

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

#### Import and export

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

#### Tax liability

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

### Module 3 – 25 September 2015

#### Tax base

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

#### VAT deduction

- Right to deduct VAT
- Application and deduction of VAT
- 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 the 9th and 13th EU Directives

### Module 4 – 2 October 2015

#### Use of invoices (requirements, when to invoice)

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

#### Keeping of records for VAT purposes

#### Tax return and European Sales Listing

#### VAT Transactions Statement

#### Tax inspection and local investigation

#### Case study

## REGISTRATION

You can register at <http://events.deloitte.sk/en/Event/Detail/dph-akademia-2015-zilina>.

## CONTACT PERSON

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**DON'T FORGET**  
**First Module begins**  
**11 September 2015**

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