

**INSTITUTE FOR PROFESSIONALS IN TAXATION®**

**2015**

**Value Added Tax Symposium  
September 30 – October 2, 2015  
Renaissance Hotel and Spa  
Indian Wells, California**



## WEDNESDAY, SEPTEMBER 30

11:00 a.m. – 2:00 p.m.

### Registration

1:00 p.m. – 3:00 p.m.

### Breakout Sessions (2)

#### ❖ *Introduction to VAT - Basics*

This introductory session to VAT will provide general overview of the application of Value Added Tax (VAT) from an EU VAT perspective. The attendees will learn the basic principles of VAT, how VAT works, the VAT concepts like place of supply of goods/services, exempt supplies, zero rated supplies, VAT compliance obligations, input and output VAT, VAT recovery etc. The session will also focus on VAT and cross border transactions in the European Union and typical transactions that would cause a VAT liability for a foreign (e.g., US) company. VAT registration and subsequent VAT compliance obligation (submission of VAT returns, Intrastat, EC Sales Lists) will also be part of this session for VAT beginners. We will also review some basic transactions that may cause for a US company a VAT registration and related VAT compliance obligations

After attending this session, the participant will be able to:

- Recognize how VAT works (basic principles)
- Be familiar with basic VAT terminology
- Grasp the concept of Place of Supply Rules for goods and services
- Gain understanding of principles of cross border transactions (in the EU), principles of intra-Community supplies/acquisitions, Reverse Charge Mechanism

*Speakers:*

#### **Mark Houtzager**

Principal  
US VAT, Inc.  
Brooklyn, New York

#### **Zdenek Vajnlich**

Senior International VAT Manager  
Meridian Global Services  
New York, New York

#### ❖ *Advanced VAT Topics*

This session will provide more advanced professionals an opportunity to share and discuss current topics of interest and concern. This session will have a focus on VAT in Horizontal Monitoring, and some experiences and best practices further to the 2015 VAT changes in the place of supply rules for electronic, broadcasting and telecommunication services.

After attending this session, the participant will be able to:

- Grasp the principle of Horizontal Monitoring by local Tax Authorities and how this will affect the companies' VAT position
- Recognize the various challenges that companies are faced with due to the 2015 VAT changes in in the place of supply rules for electronic, broadcasting and telecommunication services.

## WEDNESDAY, SEPTEMBER 30 (Continued)

*Speakers:*

**Shoab Malak, CTA**

Global VAT Director  
Deloitte Tax LLP  
San Francisco, California

**Chris Needham**

Global VAT/GST Director  
General Electric Company  
Leeds, United Kingdom

3:00 p.m. – 3:30 p.m.

Break

3:30 p.m. – 5:00 p.m.

**Breakout Sessions (2)**

❖ ***Introduction to VAT - Practical Application***

This session builds on the Introduction to VAT-Basics session by covering day-to-day examples and topics encountered by companies and individuals getting started with VAT responsibilities. The panel will discuss VAT accounting, documentation, transaction requirements, reporting/compliance and any questions or concerns you share.

After attending this session, the participant will be able to:

- Recognize common general ledger VAT accounts & accounting entries
- Review transactions for required invoice components or currency rules
- Use steps to find errors or savings for purchases and input tax credits
- Assess the potential impact of agreement language and import/export terms
- Identify situations that may have special VAT treatment
- Grasp common VAT reporting requirements and technology

*Speakers:*

**Dee Adewunmi**

Senior VAT Manager  
Tax Trilogy/Ford Motor Company  
Atlanta, Georgia

**Mark Houtzager**

Principal  
US VAT, Inc.  
Brooklyn, New York

**Elvina Tong**

Senior Manager, Indirect Tax International  
Starbucks Coffee Company  
Seattle, Washington

## WEDNESDAY, SEPTEMBER 30 (Continued)

### ❖ *Use of Technology for VAT Reporting*

In addition to tax compliance, multinational organizations must manage a number of regulatory requirements. This session will provide an overview of these obligations, and discuss the role that tax compliance technology can play in fulfilling those requirements. In addition, the session will examine how utilization of tax, trade and customs information can drive value for the overall organization.

After attending this session, the participant will be able to:

- Know the primary challenges and solutions related to cross-border transaction reporting
- Recognize how technology is helping companies to more effectively manage data for cross-border trade
- Learn what off-the-shelf applications are available to assist with reporting
- Identify key organizational stakeholders and strategies for ensuring all relevant teams are engaged and supportive

*Speakers:*

#### **Dan Cowan**

Senior Principal  
Accenture  
Houston, Texas

#### **Patrick J. McWilliams, CMI**

Senior Director - Sales, Use and Value Added Tax  
Gap Inc.  
Albuquerque, New Mexico

#### **Chris Needham**

Global VAT/GST Director  
General Electric Company  
Leeds, United Kingdom

5:30 p.m. – 7:00 p.m.

Welcome Reception

## THURSDAY, OCTOBER 1

7:30 a.m. – 8:30 a.m.

Continental Breakfast  
(for attendees staying under IPT's hotel room block)

8:30 a.m. – 10:00 a.m.

### **General Session**

#### ***VAT Major Changes Around the Globe***

Over 160 countries around the globe employ a Value Added Tax, and these taxes tend to be the primary instrument of fiscal and macroeconomic policy. In addition, continuing move to a global, digital economy is raising significant issues for VAT compliance and management. As a result, a number of countries and regions have adopted significant changes in their VAT in recent years. This session will review some of the significant VAT developments around the globe over the last 12-18 months, including the

sourcing of electronically supplied services in the European and elsewhere, adoption of a VAT in Malaysia, significant rate and base changes in various countries, and compliance trends and changes in various countries.

After attending this session, the participant will be able to:

- Discuss changes in the taxation of electronically-supplied services in the EU
- Identify key impacts on U.S.-based businesses from such changes
- Explain key characteristics of the Malaysian GST
- Identify key compliance trends and issues in VAT around the globe

*Speakers:*

**Colin Ager**

Global Indirect Taxes Manager  
Caterpillar Inc.  
Birmingham, United Kingdom

**Philippe Stephanny**

Manager  
KPMG LLP  
Washington, DC

10:00 a.m. – 10:30 a.m.

Break

10:30 a.m. – 12:00 p.m.

**General Session**

***Case Study on Optimizing Global VAT Management for Multinational Enterprises***

This session will help identify strategies, opportunities, and risks that will assist in determining whether improvements can be made to your company's current VAT operating model.

After attending this session, the participant will be able to:

- Understand various VAT operating models
- Assess company's current VAT profile
- Develop ideas in establishing a control framework
- Learn and adapt to various challenges
- Identify best practices (lessons learned) from audience interactive discussion

*Speakers:*

**Alex Baulf**

Associate Director  
Grant Thornton UK LLP  
London, United Kingdom

**James Farrell**

Indirect Tax Specialist - Americas Lead  
SABIC  
Houston, Texas

## THURSDAY, OCTOBER 1 (Continued)

### **Prashant Kamalapuram**

Director - International Tax  
Amazon.com  
Seattle, Washington

### **Chris Walsh**

Managing Director  
International Indirect Taxes Group – SALT  
KPMG LLP  
New York, New York

12:00 p.m. – 1:00 p.m.

Lunch

1:00 p.m. – 2:30 p.m.

### **Breakout Sessions (2)**

#### ❖ **Indirect Tax - Brazil**

This session provides an overview of the Brazilian indirect tax system, arguably the most complex tax jurisdiction in the world, with the backdrop of a very advanced tax administration, in terms of adopting tax technology and the intense use of relational databases, at all administrative levels (Federal, State and Local); along with the typical challenges U.S.-headquartered corporation face in that jurisdiction.

After attending this session, the participant will be able to:

- Recognize the Brazilian indirect taxes' landscape.
- Recognize the main consumption taxes in Brazil.
- Grasp some of the characteristics of the Brazilian taxation system and why it is so complex.
- Recognize statutory compliance obligations in Brazil.

*Speakers:*

### **Jason Abney**

Tax Technology Manager  
AutoZone, Inc.  
Memphis, Tennessee

### **Camilo Martinez, JD**

Consultant – Indirect Taxes  
Thomson Reuters  
Boston, Massachusetts

#### ❖ **Indirect Tax - India**

Given that India is one of the major emerging markets with an already complex tax system, it is essential for multi-national companies with operations or interests in India to understand the country's tax system and to anticipate the major proposed changes to that system as well as the impact to their operations. India is currently in the process of rolling out the much-awaited goods and services tax (GST) effective April 2016. Due to strong objections by the opposition, the Bill implementing the new indirect tax regime has been postponed. The delay will provide businesses more time to evaluate the impact and to consider the larger question of how to prepare for this new indirect tax reform.

## THURSDAY (Continued)

After attending this session, the participant will be able to:

- Learn about the progression of the India GST bill through the Indian legislative process
- Know the proposed framework and operation of the Indian GST regime
- Gain insight to the process by comparing the proposed Indian regime to the implementation of the GST in Malaysia and other countries
- Identify the major considerations for US clients in advance of the implementation

*Speakers:*

**Chris S. Hall, CMI**

Manager – Indirect Taxes  
Ford Motor Company  
Dearborn, Michigan

**Robert Smith**

Ernst & Young (China) Advisory Limited  
Partner, Asia Pacific Indirect Tax Leader  
Shanghai, China

2:30 p.m. – 2:45 p.m. Break

2:45 p.m. – 3:45 p.m.

**General Session**

***BEPS/Horizontal Monitoring***

This session provides introduction to BEPS on what it is and background on how Organization for Economic Co-operation and Development (OECD) is driving it. Understand what current debate is all about and touch upon some of the major areas of the 15 action items listed by BEPS. Discuss in detail how BEPS can impact VAT by focusing on specific areas. The session will also highlight the role OECD is playing in the VAT space through OECD Global Forum on VAT.

After attending this session, the participant will be able to:

- Understand the history behind OECD and BEPS
- Learn some of the major action items release by BEPS
- Outline the role of BEPS / OCED as it relates to VAT/GST
- Explore specific topics where VAT is included as part of the BEPS project deliverables
- Develop a better understanding of the international VAT/GST guidelines developed by OECD

*Speakers:*

**Jeremy Gray**

Senior Manager  
KPMG LLP  
Philadelphia, Pennsylvania

## THURSDAY (Continued)

### **Shoab Malak**

Global VAT Director  
Deloitte Tax LLP  
San Francisco, California

3:45 p.m. – 4:00 p.m.

Break

4:00 p.m. – 5:00 p.m.

### **Breakout Sessions (2)**

#### ❖ *Indirect Tax – Canada*

This session will survey the Canadian sales tax landscape, highlight recent developments in each jurisdiction, and provide insight on key GST/HST and QST challenges for organizations doing business in Canada. Discussion will focus on newly introduced legislative amendments, recent court decisions of interest, and the potential for further change on the horizon. Topics to be covered will include: reduced limitations on certain input tax credit claims; GST/HST considerations for cross-border transactions; the Government of Canada's evolving approach to e-commerce; and ongoing difficulties related to the use of aggressive audit tactics by Canadian tax authorities.

After attending this session, the participant will be able to:

- Recognize the Canadian indirect taxes' landscape
- Be current on the latest developments in Canadian sales tax
- Have a better understanding of the requirements for claiming GST/HST and QST input tax credits and refunds, as well as how to minimize the potential tax exposure associated with such claims
- Follow recent developments in Canada around taxation of e-commerce

Speakers:

### **David Crawford**

Senior Manager, Indirect Tax Services  
PricewaterhouseCoopers LLP  
Calgary, Alberta, Canada

### **Jim Day, CPA, CA**

Director, Client Support Services  
Ryan, ULC  
Mississauga, Ontario  
Canada

#### ❖ *Indirect Tax – China*

VAT in China is one of the most complex regimes in the world. For the last few years, the Tax Authority in China has been undertaking a VAT Reform to transition certain industry sectors from the Business Tax regime into a more comprehensive VAT. The next industry sectors of construction, real estate, lifestyle services and financial services are the remaining sectors in BT that will be moved to VAT during 2015 and into 2016. During this session, we will cover the latest update on the timing for when the Authorities will fully transition these sectors into the VAT regime. We will also discuss the potential regulatory landscape and technical, practical and operational issues clients in affected industries will face as part of the VAT Reform in China. Finally, we will highlight hot issues that all businesses are facing in managing

their VAT in China and recommendations for how companies can prepare for and address these.

After attending this session, the participant will be able to:

- Learn about the current FS VAT regulatory developments, the VAT Pilot, and future reform plans
- Gain insight into effective VAT management in mainland China
- Know how companies can prepare for the mainland China VAT Pilot

Speakers:

**Chris Needham**

Global VAT/GST Director  
GE  
Leeds, United Kingdom

**Robert Smith**

Ernst & Young (China) Advisory Limited  
Partner, Asia Pacific Indirect Tax Leader  
Shanghai, China

5:30 p.m. – 7:00 p.m.

Reception

## FRIDAY, OCTOBER 2

7:30 a.m. – 8:30 a.m.

Continental Breakfast  
(for attendees staying under IPT's hotel room block)

8:30 a.m. – 10:00 a.m.

**General Session**

***Top 10 VAT Mistakes for US Multinationals***

The objective of this session is to share some of the common VAT related pitfalls that US based multi-national companies experience when engaging in cross-border transactions. The session will touch on the different types of transactions which occur in area of domestic purchase of goods in a foreign country, shipments of goods between foreign countries, and centrally purchased services among others. The session will also touch on strategies and practices to preclude or mitigate the complications which can arise.

After this session, the participant will be able to:

- Recognize the fact patterns that most commonly arise and which create VAT complications
- Distinguish between the nature of the primary problems involving domestic purchases, cross-border goods movements, and the purchase of services
- Learn certain best practices that can alleviate the problems caused by such cross-border trade

Speakers:

**Michael Bugbee**

Director, International Trade  
Federal-Mogul Powertrain  
Detroit, Michigan

## FRIDAY, OCTOBER 2 (Continued)

### **Ela Choina**

Principal – Central Region VAT Leader  
Ernst & Young LLP  
Chicago, Illinois

### **Colleen M. Freeburg, Esq.**

Global Director – Indirect Taxes GM  
General Motors Company  
Detroit, Michigan

### **Chris S. Hall, CMI**

Manager – Indirect Taxes  
Ford Motor Company  
Dearborn, Michigan

10:00 a.m. – 10:30 a.m.

Break

10:30 a.m. – 12:00 p.m.

### **General Session**

#### ***Top 10 Ideas on How to Identify Saving Opportunities***

The objective of this session is to share best-practices for US based multinationals regarding opportunities to reduce VAT leakage and improve both profitability and cash-flow, as well as minimizing the amount of tedious re-work that can be created when VAT transactions are not optimally implemented. Specific topics will include ways to structure transaction to avoid VAT where that is possible, discuss VAT recovery options in certain countries and situations including increased recovery time, and ensuring transactions are structured VAT efficiently to mitigate any permanent VAT costs.

After this session, the participant will be able to:

- Know in which countries a non-registered US entity may file refund claims for VAT incurred by it in those countries
- Identify particular scenarios where it is possible to avoid a VAT charge, or at least defer a VAT charge to quicken recovery time
- Grasp what areas of the business are more prone to experience VAT problems that can be fruitful areas on which to focus VAT recovery efforts
- Know how arrangements can be restructured to mitigate any permanent VAT costs

#### *Speakers:*

### **Les Baer**

President, North America, VAT Reclaim  
Meridian Global Services  
White Plains, New York

### **Edel Flynn**

Executive Director - Indirect Tax - VAT  
Ernst & Young LLP  
New York, New York

12:00 p.m.

Symposium Concludes

## 2015 VAT Symposium Sponsors

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## 2015 VAT Symposium Committee

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Sr. Manager Sales Tax  
GE Capital  
Chicago, Illinois

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Senior Manager  
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Manager – Indirect Taxes  
Ford Motor Company  
Dearborn, Michigan

#### **Paula Borhauer, CMI**

Director, Indirect Tax  
Starbucks Corporation  
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Director of Global Incentives and US  
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The Woodlands, Texas

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Managing Director  
Andersen Tax  
San Francisco, California

#### **Harley T. Duncan**

Tax Managing Director  
KPMG LLP  
Washington, DC

#### **Zdenek Vajnlich**

Senior International VAT Manager  
Meridian Global Services  
White Plains, New York

#### **Colleen M. Freeburg, Esq.**

Global Director – Indirect Taxes GM  
General Motors Company  
Detroit, Michigan

## GENERAL INFORMATION

### REGISTRATION

The IPT [registration form](#) is available on IPT's website at [www.ipt.org](http://www.ipt.org). The form can be completed online, and then printed out for mailing, faxing, or emailing to IPT. All registrations must be completed in advance of the Symposium. As well as covering the usual Symposium expenses, the fee includes the evening receptions, one luncheon, refreshment breaks, and course materials. Registration packets may be picked up at the IPT Registration Desk in the hotel between 11:00 a.m. and 2:00 p.m. on Wednesday, September 30<sup>th</sup>.

There is an early-bird discount of \$50 off the normal registration fee if the form is submitted by the August 22<sup>nd</sup> deadline. The fee structure is as follows for registrations received by the IPT Office:

	By August 22 <sup>nd</sup>	After August 22 <sup>nd</sup>
Individual Personally Holds Membership in IPT:	\$595.00	\$645.00
Individual Not a Member; Company has Members	\$845.00	\$895.00

Any on-site registrations will incur a surcharge of \$50.00.

There is also a substitution charge of \$40 before August 22, 2015, or \$50 after that date (substitute must be someone from your company).

### CANCELLATION FEE / REFUNDS

Refunds, subject to a \$100 cancellation fee, will be made upon written notification of cancellation, which must be received by September 5, 2015, 5:00 pm EST. No refunds will be given after September 8, 2015.

Should you have any questions, please call 404-240-2300 or e-mail the Registrar, Toby Miller, at [tmiller@ipt.org](mailto:tmiller@ipt.org).

### CREDIT CARDS/CHECKS

The Institute accepts the following credit cards: American Express, MasterCard and Visa. Please follow the instructions carefully on the IPT Registration Form if paying by credit card. Be sure to note, where indicated, the correct and **complete** billing address for the credit card if it differs from your registration address.

Make any checks payable to: Institute for Professionals in Taxation  
and mail to:  
Institute for Professionals in Taxation  
1200 Abernathy Rd., NE, Suite L-2  
Atlanta, GA 30328

### HOTEL INFORMATION AND RESERVATIONS

The VAT Symposium is being held at the Renaissance Indian Wells Resort & Spa, 44400 Indian Wells Lane, Indian Wells, CA 92210. Phone: 760-773-4444. Reserve your accommodations directly with the Renaissance Indian Wells Resort & Spa by: calling the hotel directly (be sure to request a room in IPT's Value Added Tax Symposium room block) or by using the hotel's website,

<https://resweb.passkey.com/go/IPTsymposium2015>

and complete your online registration. IPT has a negotiated special Symposium room rate with the Renaissance Indian Wells Resort & Spa of \$224.00 plus tax for a single or \$256.00 plus tax for a double.

All reservations must be accompanied by a first-night room deposit or guaranteed with a major credit card. Cancellations made within 72 hours of arrival will forfeit one night's room and tax. Make your reservations early to ensure availability. Accommodations requested after August 28, 2015, or sooner if the block sells out, cannot be ensured.

## TRANSPORTATION

The hotel is 15.5 miles SE from Palm Springs International Airport (PSP). Taxi fare (one way) is approximately \$55.00 USD.

Please refer to the Renaissance Indian Wells Resort & Spa website under “Maps & Transportation” tab for further information: <http://www.marriott.com/hotels/maps/travel/pspsr-renaissance-indian-wells-resort-and-spa/>

## CONTINUING EDUCATION CREDIT

Approximately eighteen (18) CPE credits (including 1 IPT ethics credit hour) are available for full attendance Monday through Wednesday. Each attendee will be able to obtain a copy of his or her scanned attendance (Certificate of Attendance) through the IPT website on the “My Participation” tab approximately two weeks after the end of the program.

IPT must verify individual attendance at sessions in order to grant continuing education credits. Each attendee’s name badge has a unique barcode that identifies that individual. All current CMIs and CCIPs registered for the Symposium will have a special color-coded badge to signify the CMI or CCIP designation. In order to obtain CE credit, each individual must scan his or her bar-coded badge during the first 15 minutes of each session. No credit for the session will be given to un-scanned attendees. CMIs and CCIPs will receive hour-for-hour continuing education credits for actual session attendance.

A lost name badge should be reported immediately, or at the break, to the registration desk in order to obtain a replacement.

The Institute for Professionals in Taxation® is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.learningmarket.org](http://www.learningmarket.org). In accordance with the standards of the National Registry of CPE Sponsors, CPE credits are granted based on a 50-minute hour.

IPT files a Continuing Legal Education (CLE) application with the state in which the program is held. Any fee imposed by an individual state (Texas) based on an individual’s credit hours is the responsibility of the individual.

<i>Prerequisites:</i>	<i>None</i>
<i>Program Level:</i>	<i>Overview of Timely Value Added Tax Issues</i>
<i>NASBA Field of Study:</i>	<i>Taxation</i>
<i>Instructional Method:</i>	<i>Group Live</i>
<i>Advanced Preparation:</i>	<i>None</i>

## SYMPOSIUM MATERIALS

Approximately one week prior to the program, speaker presentation materials will be available online for access by program attendees. Click the Sign-In button in the upper right-hand corner of the home page and log in with your Username (Member/User ID #) and password; it will take you back to the home page. Click on your name in the upper right-hand corner, and then on the “My Participation” tab on the following page where you will see meetings for which you are currently registered. Find the 2015 VAT program and go to the “Click Here” link on the right under Program Info to view and print available papers.

## CONSENT TO USE OF PHOTOGRAPHIC IMAGES

Photos will be taken at this event. These may be published in IPT publications, multimedia presentations, website, LinkedIn and Facebook pages, as well as other IPT-related social media sites. Registration and attendance at, or participation in, IPT meetings or other activities constitutes agreement by the registrant/speaker/attendee to IPT’s use and distribution of the registrant’s, speaker’s or attendee’s image or voice in photographs, videotapes, electronic reproductions, and tapes of such events and activities. Tape recording of sessions is not permitted.

**DRESS:** For the Symposium, business casual dress is appropriate throughout the daytime sessions.