



Ministry
of Finance

Republic
of Poland



Administracja
Podatkowa

Tax
Administration



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION

VAT Place of Supply of Services/ Mini One Stop Shop (MOSS) Event

9 September 2014

***Radisson Blu Centrum Hotel, 24 Grzybowska Str.
Warsaw (Poland)***

**This event is organised with the support of the
European Commission and financed under the
Fiscalis 2020 Programme**

Title	VAT Place of Supply of Services/ Mini One Stop Shop (MOSS) Event
Date and duration	9 September 2014 (1 day)
City /Country	Warsaw, Poland (PL)
Address	Radisson Blu Centrum Hotel 24 Grzybowska Str.

Background of the event	<p>From 1 January 2015 businesses will have to comply with new VAT place of supply rules for business to consumer (B2C) supplies of broadcasting, telecommunications and electronic services (BTE). Businesses will need clear and detailed information about how to deal with these changes. They will also need information about how to register to use the optional MOSS business simplification system.</p> <p>In summary these changes are two-fold:</p> <ol style="list-style-type: none"> 1. New VAT place of supply of services rules will shift the place of supply, and therefore taxation, for B2C supplies of BTE from the place where the supplier of the services is established, to the place where the customer is resident or located. 2. The supplier of B2C BTE services can account for the VAT due in any Member States where he is not established by means of a VAT Mini One-Stop-Shop (MOSS). <p>The European Commission is responsible for providing general guidance on the interpretation and application of EU law, and in particular assisting non-EU businesses with information about how the legislation will be applied by Member States. This will contribute to supporting national tax administrations with their implementation of adopted EU VAT law by increasing the understanding of businesses about the new VAT rules. In the end, this will facilitate voluntary compliance and increase tax revenues in all Member States. The following EU legislation applies:</p> <ul style="list-style-type: none"> - Council Directive 2006/112/EC, as amended by Directive 2008/8/EC - Council Regulation (EU) No 904/2010 on administrative cooperation and combatting fraud in the field of value added tax (recast) - Council Implementing Regulation (EU) No 282/2011 on the place of supply of services, as amended by Implementing Regulations 967/2012 and 1042/2013
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	<p>- Commission Implementing Regulation (EU) No 815/2012</p> <p>- Guide to the VAT mini One Stop Shop¹</p> <p>- Explanatory Notes on changes to the VAT place of supply rules for BTE services that enter into force in 2015²</p> <p>All documentation available is to be consulted on the EUROPA website of the European Commission's Directorate General Taxation and Customs Union:</p> <p>Telecommunications, broadcasting & electronic services - European commission</p>
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Objectives of the event	Familiarise as many business representatives as possible, including businesses from Non-EU countries, with the 2015 VAT rule changes and the functioning of the MOSS and give them the possibility to address questions to the officials of the European Commission and the representatives of Member State tax administrations present.
Reimbursement for business participants from stakeholders	NONE. Business participants will cover all their own travel and accommodation costs and are expected to organise their own accommodation. Refreshments, including teas, coffees and a buffet lunch will be provided to all the registered participants at the venue of the event.
Information concerning travel	<p>Radisson Blu Centrum Hotel is located in the centre of Warsaw, 1.3 km from Central Railway Station and 8.8 km from Frederic Chopin Airport.</p> <p>Directions to the hotel:</p> <p><u>From Warsaw Frederic Chopin Airport to Central Railway Station:</u></p> <ul style="list-style-type: none"> • Take bus 175 and get off at the Warsaw Central Station (the trip takes approx. 30 minutes). <p><u>From Central Railway Station to the Hotel:</u></p> <ul style="list-style-type: none"> • By bus: From bus stop "Dworzec Centralny 04" – direction "Zacheta" - take bus 174 and get off at stop "Jana Pawła II 01" • By tram: From Warsaw Central Station, go to the tram stop heading toward Zoliborz; take tram 16, 17, 19 or 33 and go two stops to Hala Mirowska. Tram stop is located 200 metres from the hotel. • By foot: From Central Railway Station, turn onto Aleja Jana Pawla II, pass shopping mall "Zlote Tarasy" on the right and continue straight until the second traffic light; the hotel is on the right, next to the PZU Tower

¹http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/how_vat_works/telecom/one-stop-shop_guidelines_en.pdf

²http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/how_vat_works/telecom/explanatory_notes_2015_en.pdf

Working language	All sessions will take place in the main room of the event. Presentations and discussions will be in Polish and English and there will be interpretation into English and Polish.
Host coordination and registration of participants	<p>Ministry of Finance Goods and Services Tax Department 12 Świętokrzyska Str. Warsaw 00-916</p> <p>Małgorzata Woźniak Phone: + 48 22 694 36 49 E-mail: malgorzata.wozniak@mofnet.gov.pl</p> <p>Maja Kowalewska Phone: + 48 22 694 36 34 E-mail: maja.kowalewska@mofnet.gov.pl</p> <p>E-mail for delegate registration: VAT2015MOSS@mofnet.gov.pl</p>

Annexes

- Annex 1: Draft Agenda
- Annex 2: Registration form
- Annex 3: List of hotels

Fiscalis 2020 Programme

VAT PLACE OF SUPPLY OF SERVICES/MINI-ONE STOP SHOP (MOSS)

9 SEPTEMBER 2014 (WARSAW, PL)

Radisson Blu Centrum Hotel, 24 Grzybowska Str. Warsaw

Draft AGENDA

Tuesday 9 September 2014

08.00 - 09.00	Delegate Registration
09.00 - 09.15	Welcome Speech and Opening the Event (Poland)
09.15 - 09.30	Overview of 2015 EU VAT rules on the place of supply: European Commission (Presentation 1)
09.30 - 09.45	What is a digital service? European Commission (Presentation 2)
09.45 - 10.00	Who is making the supply (The meaning of Article 9A)? Austria - tbc (Presentation 3)
10.00 - 10.45	Panel discussion 1 (European Commission, Poland, Austria - tbc). Q&A concerning presentations 1 to 3
10.45 - 11.15	Coffee Break
11:15 – 11.30	Who is the customer? European Commission (Presentation 4)
11.30 – 11.45	How to determine the place of consumption (use of presumptions)? Poland (Presentation 5)
11.45 – 12.25	Panel discussion 2 (European Commission, Poland, Austria - tbc). Q&A concerning presentations 4 and 5
12.25 – 14:00	Buffet Lunch
14.00 – 14:30	Overview of MOSS - European Commission (Presentation 6)
14.30 – 15.15	MOSS Registration, Returns and Payments – short presentations by three Member States about their MOSS Web Portals (Poland, Italy - tbc, Estonia - tbc) (Presentations 7, 8 and 9)
15.15 – 15.45	Coffee Break

15.45– 16.30 **Panel discussion 3** (European Commission, Poland, Italy - tbc, Estonia - tbc). Q&A concerning presentations 6 to 9

16.30 – 16.45 Open Forum

16.45 – 17.00 Closing by the European Commission/Poland

Registration form for Business Representatives

Please note that due to the limited number of places available, your registration is subject to confirmation of acceptance by the Polish Ministry of Finance.

Delegate confirmations will be issued by 8 August 2014.

Stakeholder **VAT Place of Supply of Services/ Mini One Stop Shop (MOSS) Seminar Event**

Date & venue: **9 September 2014, Warsaw, Radisson Blu Centrum Hotel, 24 Grzybowska Str.**

Please complete this form and send it by electronic mail to:

VAT2015MOSS@mofnet.gov.pl

Deadline for registration: **25 July 2014**

Organisation and business sector	
Participant's NAME and first name	Mr./Ms.
Function	
Telephone No	
E-mail	
Language preferred	<input type="checkbox"/> PL <input type="checkbox"/> EN

Indicative list of hotels

Radisson Blu Centrum Hotel

24 Grzybowska Str.
00-132 Warsaw
Tel. +48 22 321 88 88
www: <http://www.radissonblu.pl/hotel-warsaw>

The Westin Warsaw Hotel

21 Al. Jana Pawla II Str.
00-854 Warsaw
Tel. +48 22 450 8000
www: <http://www.westin.pl/en>

Inter Continental Warszawa

49 Emilii Plater Str.
00-125 Warsaw
Tel: +48 22 328 8888
Faks: +48 22 328 8889
www: http://www.warszawa.intercontinental.com/secms/en/strona_glowna

Hilton Warsaw Hotel and Convention Centre

63 Grzybowska Str.
00-844 Warsaw
Tel. +48-22-356 5555
www: <http://www3.hilton.com/en/hotels/poland/hilton-warsaw-hotel-and-convention-centre-WAWHIHI/index.html>

Warsaw Marriott Hotel

65/79 Al. Jerozolimskie Str.
00-697 Warsaw
Tel. 48-22-6306306
www: <http://www.marriott.com/hotels/maps/travel/wawpl-warsaw-marriott-hotel/>

Novotel Warszawa Centrum

94/98 Marszałkowska Str.
00-510 Warsaw
Tel. +48 22 5960000
www: <http://www.novotel.com/gb/home/index.shtml>

Mercure Warszawa Centrum

48/54 Złota Str.
00-120 Warsaw
Tel. +48 22 697 39 99
<http://www.accorhotels.com/pl/hotel-3385-mercure-warszawa-centrum/index.shtml>

Polonia Palace Hotel

45 Al. Jerozolimskie Str.

00-692 Warsaw

tel.: + 48 22 31 82 800

www: <http://www.poloniapalace.com/default-en.html>

Metropol Hotel

99a Marszałkowska Str.

00-693 Warsaw

tel.: +48 22 32 53 100

www: <http://www.hotelmetropol.com.pl/default-en.html>

Campanile Hotel/Premiere Classe Hotel

2 Towarowa Str.

00-811 Warsaw

Tel. +48 223 072 337

www: <http://www.campanile-warszawa.pl/pl#>

<http://www.premiere-classe-warszawa.pl/pl#>

