



**MALTA STOCK EXCHANGE
INSTITUTE**

**TOWARDS
A BRIGHTER
FUTURE**



Where and When is VAT applicable? – VAT Place of Supply Rules

Course No 176

The Place of Supply (“POS”) concept is vital for VAT purposes. POS is the place where the supply is deemed to have taken place, i.e. deemed to be in one EU MS over another. Hence, determining whether VAT is applicable on the supply and at which rate depends on exemptions applicable or whether the supply is a good or a services. The POS considerations for goods follow different regulations than services. Additionally, special rules have been laid down for determining the POS of special goods and services.

OBJECTIVES OF THE SESSION:

- A refresher on the basic VAT concepts
- Determining the general rules for place of supply of goods
- Determining the general rules for place of supply of services
- Understanding special place of supply considerations

Supported by:



Sample Topics Covered:

Refresher on core principles of VAT

Introduction on Place of Supply Rules

Place of Supply of Goods

Place of Supply of Services

Special Place of Supply Considerations

Worked example focusing on the POS concept

Concluding Remarks & Discussions

General Information

Time: 09.00 - 12.00hrs
Venue: Online
Level: Introductory

Schedule

Duration: 3 hours
Dates: 2 May

Target Audience

Accountants and prospective accountants, tax lawyers, tax practitioners, as well as business owners and self-employed persons.

Registration fee: **€95 per participant**

- Full time student (50% discount)
- Senior citizen (50% discount)
- Group booking of 4 or more applicants from the same Organisation (10% discount)

Applications are to be made by clicking the '**apply now**' button and completing the online application process.

Malta Stock Exchange Institute Ltd.

Garrison Chapel,
Castille Place,
Valletta VLT 1063,
Malta

website: www.borzamalta.com.mt
email: msei@borzamalta.com.mt
tel: +356 21 244 051

Lecturer

Mr Kenneth Cremona



Kenneth Cremona graduated with a Master in Accountancy from the University of Malta in 2015. Kenneth joined RSM Malta in 2016, initially working on Income Tax Compliance dealing with clients established in multiple industries including Gaming, Immovable Property, Investments, Pharmaceuticals and Retail. During 2019, he specialised in VAT advisory and was subsequently promoted as a manager in 2022. Kenneth is also a CPA warrant holder and received the Professional Certificate in Taxation issued by the Malta Institute of Taxation in 2017.

Cheques to be made payable to: Malta Stock Exchange Institute Ltd.

Payments by bank transfer

Bank: Bank of Valletta plc
IBAN Code: MT04VALL22013000000040025119059
IBAN BIC: VALLMTMT

Kindly insert your NAME, SURNAME, ID CARD NUMBER and COURSE NUMBER in the transaction narrative.

This application is to be accompanied by payment or proof of payment by bank transfer.