



The Ministry of Finance and the International Fiscal Association (IFA)  
are honoured to invite you to a tax conference

---

## CLOSING VAT GAP THROUGH THE REVERSE CHARGE MECHANISM

---

4 December 2015  
Prague, The Congress Hall

- 08:30 - 09:00 **REGISTRATION**
- 09:00 - 09:15 **OPENING OF THE CONFERENCE**  
Mr. Andrej Babiš,  
The Minister of Finance, The Czech Republic
- 09:15 - 09:45 **VAT GAP SOLUTIONS IN HUNGARY AND SLOVAKIA**  
Mr. Mihály Varga,  
The Minister for National Economy, Hungary  
Mr. František Imrecze,  
The General Financial Director, Slovakia
- 09:45 - 10:15 **COFFEE BREAK**
- 10:15 - 10:30 **PROS AND CONS - EXPERT INTRODUCTORY REMARKS**  
Mr. Jan Čapek,  
Ernst & Young, University of Economics in Prague
- 10:30 - 11:30 **REVERSE CHARGE MECHANISM  
AND HARMONISED VAT**  
Panel discussion
- 11:30 - 12:30 **APPLICATION OF THE REVERSE CHARGE  
MECHANISM (RCM) - GENESIS**  
Panel discussion
- 12:30 - 13:00 **COFFEE BREAK**
- 13:00 - 14:00 **IMPLEMENTATION CHALLENGES**  
Panel discussion
- 14:00 - 15:00 **PROS AND CONS OF  
THE REVERSE CHARGE MECHANISM**  
Panel discussion
- 15:00 - 15:15 **CLOSING REMARKS**  
Mr. Martin Janeček,  
The General Financial Director, The Czech Republic

## PANEL DISCUSSIONS:

10:30 - 11:30

### REVERSE CHARGE MECHANISM AND HARMONISED VAT

Martin Diviš (PricewaterhouseCoopers), Patrice Pillet (European Commission), Petra Pospíšilová (ČSOB, Chamber of Tax advisors), Jan Šíroký (VŠB - Technical University of Ostrava), **Moderator:** Milena Hrdinková (Ministry of Finance, Czech Republic)

Objective: The panel will address the issue of RCM compliance with basic principles of VAT. Speakers will go through the structural elements of VAT and examine how broader application of RCM affects the VAT system and its collection. A focus will be put on potential positive and negative effects on the common market. The panel will also review (legal) possibilities of how the RCM application could be broadened.

---

11:30 - 12:30

### APPLICATION OF THE REVERSE CHARGE MECHANISM (RCM) - GENESIS

Anna Fabryová (BMB Leitner, Slovakia), Stanislav Kryl (Ernst & Young, Czech Republic), Hana Zídková (University of Economics, Prague), **Moderator:** Radek Hála (Ministry of Finance, Czech Republic)

Objective: The panel will discuss how the reverse charge mechanism has been applied since the VAT introduction in the EU. Panelists will analyse and comment the critical moments and trends in VAT legislation in the EU as well as effects of the gradual increase of cases when RCM is applied. A special emphasis will be put on the development of environment and tools used in VAT collection nowadays and when the VAT system was established in the EU.

---

13:00 - 14:00

### IMPLEMENTATION CHALLENGES

Zbyšek Malý (General Financial Directorate, Czech Republic), Radka Mašková (Deloitte), Lukáš Moravec (Czech University of Life Sciences, Prague), Petr Toman (KPMG), **Moderator:** Tereza Šmejkalová (Hewlett-Packard, Czech Republic)

Objective: Various aspects of implementation of the RCM will be discussed, both from the point of view of tax administration and businesses. Speakers will look into the interaction of RCM with other tools used by tax administrations. The debate will concentrate on the efficiency of tax collection, compliance costs and budgetary impact, all in a shorter and longer-term perspective.

---

14:00 - 15:00

### PROS AND CONS OF THE REVERSE CHARGE MECHANISM

Isabelle Desmeyere (VAT House Services, Belgium), Blanka Mattauschová (General Financial Directorate, Czech Republic), Ladislav Minčič (Czech Chamber of Commerce), **Moderator:** Jan Čapek, (Ernst & Young, Czech Republic)

Objective: The final session will assess the advantages and disadvantages following from the previous panels. Fast action against VAT fraud, low compliance costs and efficient and business friendly tax collection should be the key evaluation criteria.

