

Travel VAT Training

5 May 2021



Agenda

10:00 **Welcome from the moderator**
David Bennett, VAT Consultant, **Elman Wall Bennett**

10:05 **Introduction and new UK TOMS scheme**

- How does VAT apply to travel?
- What are the changes to TOMS post-Brexit?
- Agent vs principal
- Transition issues and guidance
- ABTA's work around VAT

Sue Rathmell, VAT Partner, **MHA MacIntyre Hudson**

11:00 **Practical exercise: moving to the new TOMS**
Understand the impact of the 2021 changes by using sample figures to prepare a TOMS calculation and then comparing it to the 2020 equivalent calculation.

Sue Rathmell, VAT Partner, **MHA MacIntyre Hudson**

11:45 **Screen break**

12:05 **EU VAT reform update**

- The European Commission's consultation on the effects of TOMS and what is now likely to happen
 - Main issues arising in the consultation
 - Likely changes
 - Why it matters to the UK

David Bennett, VAT Consultant, **Elman Wall Bennett**

12:30 **Current position for UK tour operators in other member states**

- Where do non-EU tour operators currently need to register for VAT?

- New ecommerce rules as of 1 July
- One-Stop-Shop in the EU for B2C provided services
- How to account for VAT across the EU if you are a UK operator – new One-Stop-Shop in the EU vs separate registration in individual member states

David Bennett, VAT Consultant, **Elman Wall Bennett**
Sue Rathmell, VAT Partner, **MHA MacIntyre Hudson**

13:20 **Lunch**

14:10 **Practical exercise: exploring how VAT might work in other member states**
David Bennett, VAT Consultant, **Elman Wall Bennett**

14:45 **Q&A with the trainers**

- A final chance to get any outstanding questions answered

15:00 **Close**

Event partners



Trainers



David Bennett is a VAT consultant specialising in travel. In 2014, he set up his own consultancy Elman Wall Bennett, in conjunction with travel accountants Elman Wall, to specialise in VAT and travel. David advises a broad range of tour operators and travel agents on the implications of TOMS and other VAT matters. David also advises ABTA and represents the association on the

Fiscal Committee of ECTAA (the Brussels based body representing European travel agents and tour operators). His role often involves discussing matters with HMRC's Policy Unit.



Sue Rathmell CTA is a VAT specialist with more than 25 years' experience of VAT. She joined MHA MacIntyre Hudson in April 2017 and was made a partner in 2020. Sue heads up the Indirect Tax services in the Kent region. With experience with over 50's tour operator Saga under her belt, Sue is a travel VAT specialist, helping tour operators understand the Tour

Operators' Margin Scheme. Sue and her team have a portfolio of more than 100 travel clients including tour operators, travel agents, B2B travel specialists and MICE businesses.

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About the training

This virtual training day offers practical guidance on VAT in travel and a comprehensive update on travel VAT post-Brexit, including changes to TOMS. Get the latest updates and practical guidance from travel tax specialists, Elman Wall Bennett and MacIntyre Hudson LLP.

Attend ABTA's virtual training day to learn about the changes to the Tour Operators Margin Scheme (TOMS), likely transition issues you may face and how this will affect travel businesses going forward.

Consider your position as a UK tour operator and the potential VAT registration requirements in the member states. Learn about the EU VAT reform including the launch of the One-Stop-Shop EU VAT return and EU ecommerce package OSS.

Benefit from practical guidance and interactive sessions, ask your questions and discuss key points with tax experts.

Benefits of attending

- Take part in **practical exercises** to further your understanding around travel VAT.
- Get **invaluable advice** from the experts on how Brexit has affected TOMS and the next steps to take.
- **Get guidance** around transition issues.
- Understand the **implications of operating in EU member states** if you are a UK tour operator and take part in a practical exercise to determine options for your business.
- Hear about the **EU VAT reform** and how this could **help your business**.

Prices

ABTA Member/Partner **£125 plus VAT**
 Non Member* **£175 plus VAT**

**To qualify for the ABTA Member/Partner discount you must have a current ABTA Member/Partner number or your application must be in progress when the event takes place. For details on becoming an ABTA Member or Partner visit abta.com/join*

Who should attend?

Finance teams within large and small tour operators. This event is open to ABTA Members, non-Members and the wider travel industry.

Group booking discounts

Book **three places** and get **50% off the third place**
This discount will be automatically applied when you book online.

If you are looking to book for a larger group please contact events@abta.co.uk for a bespoke discount.



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