

# Travel VAT Training

27 September 2022

ABTA, 30 Park Street, London, SE1 9EQ



## Agenda

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

10:05 **Introduction to VAT in travel including post-Brexit changes**

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

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

11:20 **Practical exercise: effects of the new TOMS**

*Understand the impact of the 2021 changes by using sample figures to prepare a TOMS calculation.*

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

12:05 **Coffee break**

12:20 **Current position for UK tour operators in member states**

- Where do non-EU tour operators currently need to register for VAT?
- New e-commerce rules
- One-Stop-Shop in the EU for services provided B2C
- Complete guide to the B2C services offered by the EU? – 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**

13:10 **Lunch**

14:15 **Practical exercise: exploring how VAT works in member states**

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

14:50 **EU VAT reform**

- Latest on EU plans to reform the TOMS rules
- What options are under consideration?
- What would they mean for the UK?
- The EU's plans for the taxation of travel platforms and online distributors
- What is a digital platform?
- Practical effects

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

15:30 **Q&A with the speakers**

- A final chance to get any outstanding questions answered

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

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

15:50 **Close**

### About your moderators:

**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 has represented the association on the Fiscal Committee of ECTAA (the Brussels based body representing European travel agents and tour operators). David is also a member of TTL (Tourism Tax & Law) Net, a network of advisers specialising in the VAT treatment of travel.



**Sue Rathmell** is an Indirect Tax specialist with more than 25 years' experience of VAT, Insurance Premium Tax, excise and customs duties. Sue spent 5 years as in-house Indirect Tax Manager at Saga plc. Before that Sue worked for a Big 4 firm in London and in Central Europe and initially she worked for HMRC. Sue is a Chartered Tax Advisor. 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 (known as TOMS) which calculates how much VAT is due on holidays. TOMS is also used in the MICE (Meetings, Incentives, Conferences and Events) world.



### Event partners



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## About the event

Attend ABTA's practical training day to ensure that you are up to speed on changes to the Tour Operators Margin Scheme (TOMS) and gain a sound understanding of VAT in travel.

Get answers to the following questions and benefit from practical guidance.

- Where do non-EU tour operators currently need to register for VAT?
- How do you account for VAT across the EU?
- Are you aware of all the changes expected in EU VAT reform?
- Have you considered the VAT risk in the countries you operate?

Take part in interactive sessions including **practical exercises to understand the impact of the 2022 changes to TOMS** and **explore how VAT works in other member states**, ask your questions and discuss key points with tax experts.

## Benefits of attending

- Receive expert guidance on **travel VAT calculations**.
- Ensure you are fully aware of all the **changes to VAT post-Brexit**.
- Hear about the **EU VAT reform** and how this could help your business.
- Gain a full understanding of the current position for **UK tour operators in other member states**.
- Take part in **practical exercises** to further your understanding around travel VAT.
- Spend **valuable time with VAT experts** and have all your questions answered.
- **Network with colleagues** and learn how your peers are dealing with the challenges.
- Stay up to date and gain insight into **future VAT issues impacting the travel industry**.

## Who should attend?

The event is ideal for finance teams within large or small tour operators.

## Prices

ABTA Member / ABTA Partner\* **£235 plus VAT**  
Non Member **£355 plus VAT**

*This includes lunch and refreshments throughout the day, all delegate materials, presentations and an attendee certificate.*

*\*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](http://abta.com/join)*

## 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](mailto:events@abta.co.uk) for a bespoke discount.**

**REGISTER NOW!**

## Upcoming events

### Complaints Handling Training for Travel

21 September 2022, London

### Data Protection and Cyber Security in Travel

20 October 2022, London