



GLOBAL TAX

International Taxation



The module has the objective of illustrating to the audience the functioning of the European Union (EU) tax system and the main rules regarding both direct taxation and Value Added Tax (VAT).

Level: Intermediary-Advanced

Language: English

Registration fees

ICC member: 250 EUR

Non-ICC member: 320 EUR

11-12

APRIL 2024

to be confirmed soon

09:00-15:00

REGISTRATION

Objective

The module has the objective of illustrating to the audience the functioning of the European Union (EU) tax system and the main rules regarding both direct taxation and Value Added Tax (VAT) as well as of transferring operational knowledge and skills on the tax treatment applicable to the most recurrent cross-border transactions and financial payments within the EU. The module will have a practical approach since several cases deriving from the day-by-day practice will be analyzed to allow the audience to better understand the technicalities of the EU tax regulations.

Target audience

CFOs, HR managers or administrative directors in small and big companies, chartered public accountants, tax and/or commercial lawyers, and business management consultants.

Programme

11 April 2024

>>> Introduction to the EU tax system and main aspects of direct taxation for both corporations and individuals

- ⦿ Different forms of business presence to penetrate the EU market and related tax implications.
- ⦿ Tax residency of companies/entities according to Italian tax legislation and risk for Albanian companies to be deemed as tax residents in Italy.
- ⦿ Views from an Albanian perspective: differences with EU practice and tax risks
- ⦿ Risk for Albanian companies to have a permanent establishment in Italy according to Italian tax legislation and the Double Tax Treaty in force with Albania.
- ⦿ Tax treatment of dividends, interests and royalties paid by Italian resident companies to Albanian companies.
- ⦿ Taxation of dividends, interests and royalties paid between EU-established companies.
- ⦿ How to set an appropriate transfer pricing policy between Italian and Albanian companies belonging to the same multinational enterprise group.
- ⦿ Tax and social security treatment of cross-border assignments of employees within the EU and between Italy and non-EU countries such as Albania.
- ⦿ Analysis of practical cases.

12 April 2024

>>> Main EU VAT implications for foreign businesses operating in the EU or having commercial relations with EU established businesses

- ⦿ Conditions for the application of EU VAT: material, personal, and territorial scope.
- ⦿ VAT treatment of supplies of goods: importations, intra-community supplies, and intra-community acquisitions.
- ⦿ VAT treatment of supplies of services: B2B and B2C rules.
- ⦿ VAT implications of having a stock/deposit of goods on the EU territory: call-off stock arrangements vs consignment stock arrangements; a brief overview on customs bonded warehouses.
- ⦿ EU triangular sales transactions and EU VAT rules on chain supplies.
- ⦿ EU VAT rules applicable to e-commerce transactions.
- ⦿ Analysis of practical cases.

Avv. Tommaso Fonti, LL.M.



 [Avv. Tommaso Fonti, LL.M.](#)

After graduating in Law at the Bocconi University (Milan) and the admission to the Italian Bar Association, he earned a Master's Degree in International Taxation (Il Sole 24 Ore Spa, Business Unit, Milan) and a Master of Laws (LL.M.) in Advanced International Taxation (University of Leiden - International Tax Center, Netherlands).

He started his career at Bacciardi Partners in 2007 and in 2017 he became a partner of the company holding the position of Head of International Taxation, and Global Mobility Departments.

His professional skills and competence focus on international taxation, EU and international VAT, and global mobility matters. Thanks to his expertise he periodically lectures at training seminars organized by Chambers of Commerce and Confindustria Associations, as well as providing training to colleagues and associates of Bacciardi Partners.

He is an active member of several professional networks, including IR Global, a prominent international professional service network spanning 165+ countries, and CELIA ALLIANCE, an international network of law, tax and accounting firms specializing in labor, tax, social security, and payroll assistance for both employers and top managers and executives. These affiliations underscore his commitment to staying at the forefront of the legal profession and his devotion to providing high-quality services to clients on a global scale.

Alketa Uruçi



 [Alketa Uruçi](#)

Alketa Uruçi is a Partner at Boga & Associates, which she joined in 1999. She holds degrees from both the Faculty of Law and the Faculty of Economics at the University of Tirana and has been a member of the Albanian Bar Association since 2001.

She has extensive experience in providing regular tax advice to commercial companies. This includes corporate income tax, VAT, employees' taxation matters, and active involvement in managing various tax aspects of mergers and acquisitions transactions. In addition, she has assisted clients in their acquisitions of Albanian targets, including tax and legal due diligence.

As the Head of the Tax and Customs Committee of the American Chamber of Commerce in Albania and a member of the Tax Council, Alketa actively contributes to shaping fiscal policies, by reviewing and drafting suggestions and comments on government proposals for changes in fiscal legislation, presenting proposals from Chamber members to government authorities, discussing tax issues and concerns, and organizing training sessions and business forums with tax and customs authorities.

In her capacity as a member of the Tax Council, Alketa provides valuable feedback to the Ministry of Finance and tax and customs authorities.

Recognized as a "Leading Lawyer" she is described as an "excellent" practitioner by the most reputable international legal and tax directories. Her outstanding contributions have earned her top rankings, including Band 1 in Chambers Europe 2023, Chambers Global 2023, The Legal 500 2023, and ITR World Tax 2024.