

VAT Grouping Webinar

Monday, 18th May 2020, 3PM

Free webinar

Agenda

First part (3PM – 4PM)

- Welcome and brief introduction (Chevron Group)
- Topical VAT matters for gambling operators (KPMG)
 - The implications associated with the provision of electronic services.
 - The treatment of gambling supplies and specifically the domestic application and interpretation of the gambling VAT exemption.
 - The relevance of and implications associated with VAT Grouping.

Second part (4PM – 5PM)

- Implementation of a VAT structure with a company in a EU member state (Chevron Group)
- Relevant income tax obligations of gambling operators (KPMG)
 - The Formation of the Fiscal unit and analyse the conditions to determine which entities can form part of the fiscal unit.
 - The Pros and Cons of the Fiscal Consolidation.
 - The Mechanics / Tax Procedure of the Fiscal Consolidation rules vis-à-vis refund scheme.
 - The Required Administrative Procedures when applying the Fiscal Consolidation Rules.
- Q&A and wrap-up

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Chevron Group is a Europe-based management consultancy with cross-border experience in the field of compliance and risk management. The areas of expertise are all aspects of compliance in the European Gaming industry including licensing, anti-money laundering, data protection and consumer protection. Chevron Group is also well connected in the United States. The offices are based in Germany and Malta, and majority of the clients are from the gaming and financial industry. Furthermore, since staff trainings are a valuable and necessary investment to companies, Chevron Academy offers professional qualification in the fields of corporate compliance, workforce safety and responsible gaming for organisations.



Jochen Biewer

Founder and managing director of Chevron Group. Pioneer in the field of strategic compliance consulting and operational support in obtaining and maintaining gaming licenses at the international level. Jochen is a certified Compliance Auditor, Anti-Money Laundering Officer and Data Protection Officer. Current member of the Management Board at Malta Remote Gaming Council. As Certified Risk Manager, he supports customers in the establishing of effective compliance and risk management systems based on ISO standards 19600 and 31000.





KPMG in Malta provides audit, tax and advisory services. Established in 1969, they are one of the largest professional services firms in Malta today. With a balanced mix of international and local clients, they aim at turning knowledge into value for the benefit of their clients, people, and the capital markets. KPMG continues to build on past successes thanks to a clear vision, rigorously maintained values and, above all, their people.



Louise Grima

Louise Grima is an assistant manager at KPMG Malta. She joined KPMG in 2015 after graduating with a Master in Accountancy from the University of Malta and has since worked in direct and indirect tax compliance and advisory projects servicing clients in a number of industries including international gambling operators. Louise was awarded the 2015 MIA Best Student of the Year prize for Master in Accountancy Group 2013/2015, holds a Diploma in VAT compliance and has successfully completed the Advanced Diploma in International Taxation with an overall distinction. Louise is a member of the Malta Institute of Accountants, is an ACCA lecturer at KPMG Academy, and regularly delivers courses and seminars relating to VAT.



Luisa Gauci

Luisa Gauci is an Assistant Manager at KPMG. Luisa is an accountant by profession having joined KPMG in 2015 after graduating with a Master in Accountancy from the University of Malta. Luisa has also successfully completed the Advanced Diploma in International Taxation. Luisa is a member of the Malta Institute of Accountants. Luisa is involved in the provision of domestic and international tax compliance and advisory services. Luisa advised multinational financial undertakings in corporate taxation, IPT, Duty and international taxation including FATCA and CRS. Luisa has more than 5 years experience in providing domestic and international tax advice to financial undertakings.





The Malta Remote Gaming Council is an initiative of the Malta Gaming Authority aiming at creating a dynamic regulatory environment for Remote Gaming. The MRGC encourages its members to take responsible gaming seriously, and has reached an agreement with qualified and well-experienced professionals to provide various workshops for the members on the subject. The MRGC is made up of stakeholders in the remote gaming industry including licensed operators, data carriers, Internet service providers, lawyers and professional services providers.

Notes
