

COURSE INFORMATION SHEET

CROSS BORDER TRANSACTIONS IN SERVICES: A VAT PERSPECTIVE



MALTA UNIVERSITY CONSULTING

Days/Dates	Wednesday, 28 th January 2026
Time	14:00 – 17:00
Number of Hours	3 hours
On-site or Online	Online via Zoom
Fee	€50 Standard Fee €40 UM students €55 after the deadline
Deadline	Wednesday, 21 st January 2026
	<p>The Department of Accountancy – University of Malta – in collaboration with Malta University Consulting is holding the ninth CPE seminar for 2025 which qualifies for 3 hours (Core Competencies) of Continued Professional Education.</p>
Seminar content	<p>This webinar will consider, from a technical and practical perspective, the VAT treatment of cross-border supplies of services and will, in particular, examine the various place of supply rules which may be applicable, as well as the corresponding Malta VAT reporting obligations.</p> <p>This webinar will cover, amongst other things, the following:</p> <ul style="list-style-type: none">(i) The ‘place of supply’ rules for services in a cross-border context, including:<ul style="list-style-type: none">• B2B and B2C supplies;• supplies which are taxed and / or exempt in the Member State of the customer;• supplies which are attributed a different classification for VAT purposes in Malta and the MS of the supplier (in the case of purchases) or the customer (in the case of sales); and• situations where the customer is a taxable person but doesn’t have a VAT number.(ii) The key reporting obligations (OSS and Recapitulative Statements).(iii) The VAT e-commerce rules relevant to the supply of services.(iv) Some of the key EU judgements relevant to the place of supply rules in relation to services.
Speaker’s Bio	<p>Mr. Jonathan Pace has over 10 years of combined experience in audit and taxation and is currently a Senior Manager within Deloitte Malta’s Indirect Tax service line, focusing on the provision of indirect tax advisory and compliance services. He also has experience working overseas, having been seconded to the Luxembourg office for a period of seven months between 2016 and 2017. Having attained the ACCA qualification in 2016, Jonathan is an accountant by profession and a member of the Malta Institute of Accountants. In 2022, he also obtained the Professional Award in Taxation offered by the Malta Institute of Taxation. Jonathan has extensive experience in VAT, spanning various industries and sectors, in particular iGaming and yachting. Currently, he also forms part of the Indirect Tax committee within the Malta Institute of Accountants and occasionally delivers specialised VAT training for various educational institutes in Malta.</p>

For further information kindly contact Malta University Consulting, Campus Hub, Block ‘O’ Level 7,
University of Malta, Msida.

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Speaker's Bio (cont'd)	<p>Ms. Vanessa Micallef joined the Deloitte Malta's tax team in 2006 after graduating with Honours in Bachelor of Accountancy from the University of Malta. In 2008, she further enhanced her expertise by obtaining a Diploma in Taxation. Since joining the tax team, Vanessa has contributed to both direct and indirect tax projects for a portfolio of local and multinational groups. Since 2011, Vanessa has specialised in VAT and her role primarily entails providing indirect tax advice to entities carrying out business in Malta. Vanessa is also actively involved in the delivery of the indirect tax component of tax due diligence engagements and M&A transactions. Her experience spans various industries, in particular, financial services, real estate, and gambling/betting. Currently, she sits on the Indirect Tax Committee within the Malta Institute of Taxation and occasionally delivers specialised VAT training. Vanessa is also an alternate member of the EU Commission VAT Expert Group.</p>
Certification	<p>Upon successfully completing the course with 80% attendance, attendees will receive a Certificate of Attendance from Malta University Consulting</p>

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