The Home of International Taxation

Masterclass: Borderless VAT: Trade, Tech & E-Commerce

Miami, Florida,

3 – 4 November 2026

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Overview and Learning Objectives

This intermediary-level, interactive masterclass consists of case studies. The masterclass is designed for participants who already have knowledge of a value added tax (VAT) system (either of a country or region (for example, the European Union). This is a forward-looking masterclass designed to equip tax professionals, in-house teams, policymakers and advisors with a holistic understanding of how digitalisation, new business models and cross-border trade are reshaping indirect tax worldwide.

This programme explores the full spectrum of modern VAT challenges, from disruptive technology to the practical realities of e-commerce compliance, using international examples, comparative jurisdictional insights and real-life case studies. Following an introduction to the individual topics, the participants are expected to prepare and discuss in small groups, their solution to the case studies. The solutions of the subgroups will be discussed in a plenary session.

In order to ensure the interactive nature of the masterclass, the number of participants is limited to a maximum of 40. Before the masterclass, participants will be provided with a digital version of documents relevant to attend the sessions.

Field of study

Taxes, VAT/GST, Sales tax.

Who should attend?

The masterclass is suitable for VAT professionals, tax advisers, in-house tax teams, financial managers/controllers from multinational enterprises (MNEs), policymakers, and government officials.

Course level and prerequisites

This intermediary-level masterclass is designed for people who have knowledge of 2 - 5 year experience with a VAT system.

Day 1

08.30 - 09.00 **Registration**

09.00 – 09.20 **Welcome and IBFD Overview**

09.20 – 10.30 **VAT Treatment of E-Commerce & Digital Platforms**

- Cross-border supplies of goods and services (B2B and B2C)
- Platform economy business model
- Increasing liability of digital platforms and payment service providers in the collection of VAT, reporting on payments and transmission of data
- Data collection and reporting obligations from third parties

10.30 – 10.45 *Break – Refreshments*

10.45 – 12.30 **Case study: VAT Treatment of E-Commerce & Digital Platforms**

- Introduction
  - Platform-liability models
  - Place-of-supply rules
  - OSS/IOSS mechanisms and simplified regimes
  - Low-value goods regimes
  - Sector-specific complexities.
- Working in groups
- Discussion between the groups and the experts

12.30 – 13.30 *Lunch*

13.30 – 14.45 **Use of technology & Artificial Intelligence (AI), including e-invoicing and digital reporting requirements by the tax administration**

- The importance of data for tax administration
- Challenges for tax administration to collect information, e.g. third-party data, cross-border information exchange
- Advanced analytics and new audit technologies and artificial intelligence (AI) to detect fraud and enhance compliance
- The use of technology and artificial intelligence (AI) by tax administration
- Global e-invoicing models -Benefits and adoption of e-invoicing in different jurisdictions
- Interplay between e-invoicing and Digital Reporting Requirements (DRR)
- Compliance impact on international supply chains
- Worldwide experiences - Selected countries

14.45 – 15.00 *Break – Refreshments*

15.00 – 16.45 **Case study: Use of technology & AI, including e-invoicing and digital reporting requirements by the tax administration**

- Introduction
  - Analysing how tax administrations use automated analytics to identify VAT compliance risks in digital trade and detect anomalies.
  - Discussing the challenges of poor data quality, model inaccuracies, false positives and legal safeguards.
  - Business perspective: how to prepare internal documentation, evidence trails and audit-ready data.
  - Identifying mismatches between real-time reporting and periodic VAT return data.
  - A cross-border supply chain where a delay or rejection of an e-invoice affects customs clearance, deductibility, or right to refund.
  - Discussing of business responses to VAT audits in a data-driven environment.
- Working in groups
- Discussion between the groups and the experts

17.00 – 18.00 **Welcome Reception**

Day 2

08.30 - 09.00 **Welcome Coffee**

09.00 – 10.30 **Retail Ecosystems & VAT: From Supply Chains to Consumer Sales**

- VAT aspect of retail transactions
- Treatment of B2C vs B2B transactions
- Taxable event and place-of-supply rules (domestic vs cross-border sales)
- Retail business models and distribution structures
- Supply chain flow: suppliers → warehouses → stores → consumers
- Own stock vs. consignment vs. drop-shipping
- Role of intermediaries and digital platforms

10.30 – 10.45 *Break – Refreshments*

10.45 – 12.30 **Case study: Retail Ecosystems & VAT: From Supply Chains to Consumer Sales**

- Introduction
  - Analyse how bricks-and-mortar, e-commerce, omnichannel, and marketplace models operate and how they shape commercial and VAT outcomes.
  - Identify the movement of goods from suppliers to final consumers, including the role of warehouses and cross-border logistics.
  - Assess the VAT implications of own stock, consignment stock, and drop-shipping arrangements, including their impact on ownership and supply qualification.
  - Determine when platforms act as agents or deemed suppliers and how this affects liability, reporting, and compliance obligations.
  - Apply VAT concepts to complex retail scenarios
  - Evaluate how business models and distribution structures influence key VAT aspects such as place of supply, taxable person identification, and allocation of responsibilities.
- Working in groups
- Discussion between the groups and the experts

12.30 – 13.30 *Lunch*

13.30 – 14.45 **Financial services (Fintech) and virtual assets (cryptocurrencies)**

- VAT treatment of financial services and virtual assets
- Managing VAT exemptions
- Optimising input VAT recovery
- Navigating the complexities of multi-jurisdictional supply chains
- VAT characterisation of virtual assets
- Regulatory Fragmentation & Cross-Border Issues

14.45 – 15.00 *Break – Refreshments*

15.00 – 16.45 **Case study: Financial services (Fintech) and virtual assets (cryptocurrencies)**

- Introduction
  - Different jurisdictions rules on financial services
  - Divergent treatment of virtual assets
  - Designing a VAT recovery strategy for a financial institution providing both traditional services and crypto-asset intermediation
  - Mapping a crypto-exchange's multi-jurisdictional supply chain and determining VAT outcomes for wallet services, trading platforms, and cross-border cryptocurrencies.
- Working in groups
- Discussion between the groups and the experts