



expanding knowledge

Import, export, ICA, ICS, import of services
International goods and services transactions

Warsaw, 14 October 2014

WE KINDLY INVITE YOU FOR A TRAINING

"LET'S MEET AT RÖDL & PARTNER"

AGENDA

09:00 – 09:15 Registration, welcome coffee

09:15 – 10:15 Import and export of goods

Justyna Pomorska, Tax Adviser (PL)

- › Definitions: import of goods, direct and indirect export
- › Tax point
- › Taxable base
- › Incoterms rules vs. documents confirming the 0% rate
- › Invoicing and documentation of transactions
- › Settlement of import VAT in VAT returns (simplified procedure)

10:15 – 10:30 Coffee break

10:30 – 11:30 ICA, ICS, import of services

Katarzyna Judkowiak, Associate Partner, Tax Adviser (PL)

- › Definitions: ICA, ICS, import of services, on-going services and supplies
- › Carrying out transactions using a consignment stock
- › Tax point
- › Taxable base
- › Documents confirming the 0% rate
- › Invoicing and documentation of transactions
- › Cash bonuses, discounts, rebates

11:30 – 12:30 Get-together and cold buffet

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SPEAKERS



Katarzyna Judkowiak

Associate Partner, Tax Adviser (PL)

Direct line: + 48 22 244 00 28

e-mail: katarzyna.judkowiak@roedl.pro

Ms Judkowiak is a graduate of European University Viadrina Frankfurt (Oder). During her studies she was awarded a scholarship from the University of Montevideo (Uruguay). She specialises in international tax law. She is also an experienced lecturer in VAT and income taxes. Ms Judkowiak has authored and co-authored numerous book publications in the area of taxes, including an over 1200-page book entitled "VAT 2014. Commentary for Practitioners" published by ODDK publishing house. Her latest publications include "A Car in Your Company. Instruction on VAT, CIT and PIT" and "VAT – instruction on tax settlement with examples" by ODDK publishing house. She has been working for Rödl & Partner since 2005. Ms Judkowiak speaks English, German and Spanish.



Justyna Pomorska

Tax Adviser (PL)

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e-mail: justyna.pomorska@roedl.pro

Ms Pomorska is a graduate of law at the John Paul II Catholic University of Lublin. She specialises in VAT, with a focus on the rules of taxation with VAT of intra-Community transactions, import and export. She is a co-author of an extensive book publication entitled "VAT 2014. Commentary for Practitioners". Ms Pomorska has also authored numerous press releases on tax issues published by *Gazeta Prawna* and co-authored, among other things, „ VAT 2014. Commentary for Practitioners" and "A Car in Your Company. Instruction on VAT, CIT and PIT" by ODDK publishing house. She has been working for Rödl & Partner since 2008. Ms Pomorska speaks English.

DATE OF THE TRAINING AND DEADLINE FOR APPLICATIONS

The training will be held in the Polish language on **14 October 2014** between **9:00 and 12:30** in the Rödl & Partner office at ul. Sienna 73 in Warsaw.

To register for the training please contact: Joanna Dziel
facsimile: + 48 22 696 28 01
e-mail: joanna.dziel@roedl.pro

The deadline for applications is **9 October 2014**.

The participation fee is **PLN 200 + 23% VAT** per person. The participation fee for Rödl & Partner clients is **PLN 100 + 23% VAT**. The fee includes coffee service during breaks and cold buffet.

Please note that the number of participants is limited and you are not registered until you receive an e-mail confirmation.

REGISTRATION FORM

Import, export, ICA, ICS, import of services
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Warsaw, 14 October 2014, 9:00 am–12:30 pm

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Company

.....
Name and Family Name

.....
E-Mail

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Phone

.....
Fax

.....
Street, No.

.....
City

.....
ZIP code

.....
date

.....
signature

Please send the register form:

- via e-mail: **joanna.dziel@roedl.pro**
- via facsimile: **+48 22 696 28 01**

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By submitting the application you agree to the processing of your personal and contact details for the training purposes and for promotion of Rödl & Partner services.