

Subject: [Aito-exec] ##Draft Information of AITO e.V.
membership on AITO Services (AS) GmbH
From: Treasurer AITO <treasurer@aito.org>
Date: 11/28/2015 04:39 PM
To: AITO Exec aito-exec <aito-exec@aito.org>, Satin Annabel
<annabelsatin@gmail.com>

Dear friends,

I think we should inform the AITO membership about the creation of AITO Services. Here is a draft for a message Eric should sent.

Please improve my language skills if it deems necessary.

Regards

Walter

Dear AITO members,

at the General Assembly Meeting in Prague we discuss - among other things - the annual VAT issues that arise in the financial processing of ECOOP conferences in different countries. This mail is intended to inform you about recent steps the Exec Board has taken in this matter.

VAT questions arise when registration fees have to include income VAT (as it was requested e.g. in Montpellier, Uppsala or Prague), while at the same time bills for e.g. catering also include expense VAT. Typically, both VAT amounts are offset against each other, and the difference is either sent to or received from the Internal Revenue Service. In general, this has to be done every month. As we all know, being an academic person researching in some field of object

technology does not include to have both knowledge and resources to address VAT in that way. Therefore local organizers of past ECOOPs have moved the VAT responsibility to either a professional conference organizer or to their university administration. The experience in both cases was that it was costly or inefficient, and in the end the VAT offset was not actually made, or the conference did not benefit from it.

At the same time, AITO had built up a relationship with Annabel Satin who served as a co-organizer for the last three ECOOPs. In this function she has built up great competence on the ECOOP/AITO system. At the same time, Annabel has been organizing conferences with several other organizations.

After looking into all consequences for the non-profit status of AITO e.V., the Exec Board decided to create a subsidy called AITO Services (AS) GmbH whose sole purpose is running conferences in our field. In particular, all tax-related questions will as far as possible be handled by AS thus keeping this burden away from future local organizers. In addition, AS will offer the complete spectrum of organizational support to the respective ECOOP organizer; in the specific case of Rome 2016 we have already developed a specific memorandum of understanding how the collaboration is done in detail. As CEO of AITO Services (AS) GmbH we are lucky to have enrolled Annabel Satin. She will be assisted by a local tax consultant firm in Kaiserslautern that already assists AITO e.V. in its annual tax declarations.

AS is a 100 % owned subsidy of AITO e.V. That means that any proceeds from its activities can be moved to AITO e.V. and used for the same purposes as in the past (i.e. supporting conferences by loans, awards, travel costs, etc.). The risk AITO e.V. takes is the capital of 25 K€ that has to be provided to found AS according to German GmbH-laws, and the individual annual loan amount. But since we are in more control than in the past, we actually estimate the risk lower as in the past.

aito-exec mailing list

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