

EFS Top-Level Seminar 2022

EU VAT: Recent Developments and Outlook

► 3-day programme, 28-30 September 2022

Stephen Dale
Prof. Mariken van Hilten
Prof. David Hummel
Prof. Roland Ismer
Prof. Marie Lamensch
Ronny Langer
Erwan Loquet
Fernando Matesanz
Prof. Gert-Jan van Norden
Marta Papis-Almansa
Andrea Parolini
Patrice Pillet
Tamas Vekasi

**Erasmus
University
Rotterdam**

Top Level Seminar on EU VAT: Recent Developments and Outlook



EFS, Erasmus University Rotterdam

EFS, Erasmus University Rotterdam is a partnership between the tax departments of the Erasmus University Rotterdam's Schools of Law and Economics.

EFS has been a leading education and research institute in the areas of international and European taxation for 30 years. Its work concentrates on the operation of indirect taxes, covering both VAT and customs duties, and direct taxes, focusing on individual taxation, corporate taxation and source taxation in an international and/or European context.

As well as regularly hosting academic symposia, conferences and lectures, EFS offers a wide range of programmes and top-level seminars.

Erasmus University Rotterdam

Erasmus University Rotterdam is a global, top-100 research university, where ambitious students prepare for an excellent career. It is one of the biggest universities in the Netherlands, with a student population of around 29,000 and a research community of around 1,600.

On the lively and modern campus, students are constantly encouraged to develop their talents and achieve their ambitions in international classrooms of more than 100 nationalities.

Its intensive, career-oriented and research-driven degree programmes are matched by an excellent student life in the dynamic and diverse city of Rotterdam. The university's research is strongly focused on societal impact, specifically on health, wealth, governance and culture.

The future plans concerning VAT in the digital age, the current real time reporting and e-invoicing rules, the Charter of Fundamental Rights and VAT and the VAT treatment of holdings and VAT groups as a result of case law are just some of the issues impacting on daily practice in the ever-changing VAT landscape.

The EFS 3-day top-level seminar on 'EU VAT: Recent Developments and Outlook' (in English) will ensure you are fully up-to-date with all the important developments in your field. As well as hearing talks by and participating in discussions with prestigious speakers – Stephen Dale, Prof. Mariken van Hilten, Prof. David Hummel, Prof. Roland Ismer, Prof. Marie Lamensch, Ronny Langer, Erwan Loquet, Fernando Matesanz, Prof. Gert-Jan van Norden, Marta Papis-Almansa, Andrea Parolini, Patrice Pillet, Tamas Vekasi and Prof. Madeleine Merx – you will also have the opportunity to engage in discussions with your peers.

KEY BENEFITS

- In-depth, interactive sessions
- Intensive 3-day programme
- Max. 25 participants
- Bridging theory and practice
- International networking

EFS is pleased to invite you and other top specialists (see Target Group on page 9) from tax advisory services, legal practice, the judiciary, government bodies, tax authorities and academia to discuss the VAT implications of a wide range of topical issues, including measures recently implemented or soon to be implemented across the EU, in an informal setting.

During the seminar we will be discussing the developments in the field of cross-border trade and the supply of services, as well as the future of VAT, currently on the European Commission's agenda and the developments on the VAT and customs related initiatives included in the Tax Action Plan and VAT in the Digital Age. We will also provide you with an overview of recent case law on holdings, VAT groups and the right of deduction in the light of the economic reality.

The effect of recent Court of Justice case law on holdings and VAT grouping will be discussed on the second day of the seminar while the focus will also be on the difficulty in establishing the place of supply of services. Other topics for discussion will be the technological developments across the EU regarding real-time reporting, e-invoicing and e-reporting and the VAT aspects of intra-Community trading, import and export in 2022.

You will also be updated on the future of the exemptions with regard to banking and insurance services, next to the principles in the EU Charter of Fundamental Rights relevant to VAT and their limitations.

The final day of the seminar will ensure you are up-to-speed with all the relevant developments in Court of Justice case law, after an introduction on the functioning of the ECJ. All the sessions will include plenty of opportunity to discuss each of the topics in detail. The seminar will end with a general reflection on the issues presented and some overall conclusions.

If you are looking to update and expand your highly specialised knowledge and to network with other leading professionals, sign up now for the EFS top-level seminar on 'EU VAT: Recent Developments and Outlook' to be held at the Erasmus University Rotterdam on 28 - 30 September 2022.


I look forward to seeing you in Rotterdam.



Kind regards,

Prof. Madeleine Merx
Seminar Director




Programme | 28 - 30 September 2022

Day 1			Wednesday, 28 September 2022		
12.00-12.30			Arrival of participants at Erasmus University Rotterdam		
12.30-13.30			Lunch at ‘Erasmus Paviljoen’		
13.30-13.45				PROF. MADELEINE MERKKX Erasmus School of Law Seminar Director EFS, BDO, The Netherlands	Opening and welcome address
				JOHN GRUSON Lecturer VAT Erasmus School of Law/ Economics, Seminar Coordinator Top- Level Seminar EU VAT, Deloitte Tax Research Center, PhD student at the Erasmus University Rotterdam	
13.45-14.45				PATRICE PILLET Head of Unit for VAT in DG Taxud European Commission	The Future of VAT
14.45-16.15				PROF. GERT-JAN VAN NORDEN Tilburg University, The Netherlands Meijburg & Co, The Netherlands	The Future of FSI (incl. PSP Directive)
16.15-16.30			Coffee and tea break		
16.30-18.00				PROF. ROLAND ISMER Friedrich-Alexander University Erlangen-Nürnberg, Germany	Real Time Reporting and e-invoicing Panel discussion on Real Time Reporting and e-invoicing with prof. Ismer, representatives Spain (Fernando Matesanz)/Italy (Andrea Parolini)/France (Stephen Dale)/Poland and Denmark (Marta Papis)/Hungary (Tamas Vekasi)
				PANEL MEMBERS: Fernando Matesanz Spanish VAT Services Asesores, Spain President of the Madrid VAT Forum Foundation	
				Andrea Parolini Maisto e Associati, Italy Member of the VAT Expert Group	
				Stephen Dale EU Commission VAT Expert Group, HEDEOS, France	
				Marta Papis-Almansa MSCA Fellow at the University of Copenhagen, Denmark	
				Tamas Vekasi Tax and Law Leader EY Hungary	
18.00			End of programme and return to hotel		
19.00			Departure to city centre and restaurant		
19.30			Dinner at Restaurant Fitzgerald, Rotterdam		



Day 2		Thursday, 29 September 2022	
08.45	Participants arrive at lecture room		
09.00-10.00		MARTA PAPIS-ALMANSA MSCA Fellow at the University of Copenhagen, Denmark	Economic Reality and the right of deduction
10.00-10.15	Coffee and tea break		
10.15-11.15		PROF. MARIKEN VAN HILTEN Vicepresident Dutch Supreme Court Professor of Indirect Taxes at University of Amsterdam	VAT, import and export
11.15-11.30	Coffee and tea break		
11.30-12.30		RONNY LANGER Founding partner of KMLZ, Germany	Holdings & VAT grouping (incl. Germany)
12.30-13.30	Lunch at 'Erasmus Paviljoen'		

Day 2**Thursday, 29 September 2022 continued**

13.30-14.30	 ERWAN LOQUET BDO Tax & Advisory Partner, Luxembourg, Lecturer at the University of Luxembourg	Difficulty in establishing place of supply of services
14.30-14.45	Coffee and tea break	
14.45-15.45	 ERWAN LOQUET BDO Tax & Advisory Partner, Luxembourg, Lecturer at the University of Luxembourg	Difficulty in establishing place of supply of services
15.45-16.00	Coffee and tea break	
16.00-17.00	 PROF. MARIE LAMENSCH Arteo, Belgium, Vrije Universiteit Brussel, Université Catholique de Louvain, Cyprus International Institute of Management	Charter of Fundamental Rights and VAT: when is the Charter relevant in VAT law? / Principles in the EU Charter relevant to VAT and their limitations
17.00	End of programme and return to hotel	
18.00	Departure boat trip in the port of Rotterdam	
18.30	Boat trip in the port of Rotterdam for drinks and dinner with speakers	





Day 3		Friday, 30 September 2022	
08.45	Participants arrive at lecture room		
09.00-10.00		PROF. DAVID HUMMEL European Court of Justice, University of Leipzig	Functioning of the CJEU: ‘How to read the CJEU case law and the conclusions of the Advocate General’
10.00-10.30	Coffee and tea break		
10.30-12.00		PROF. MADELEINE MERKX Erasmus School of Law Seminar Director EFS, BDO, The Netherlands	The Court of Justice and VAT: recent judgements, opinions and pending cases (I).
		PROF. MARIE LAMENSCH Arteo, Belgium, Vrije Universiteit Brussel, Université Catholique de Louvain, Cyprus International Institute of Management	
12.00-13.00	Lunch at ‘Faculty Club’		
13.00-15.00		PROF. MADELEINE MERKX Erasmus School of Law Seminar Director EFS, BDO, The Netherlands	The Court of Justice and VAT: recent judgements, opinions and pending cases (II)
		PROF. MARIE LAMENSCH Arteo, Belgium, Vrije Universiteit Brussel, Université Catholique de Louvain, Cyprus International Institute of Management	
15.00-15.30	Wrap up, closing remarks, conclusions and certificates awarded to participants		
15.30	Meeting and drinks at ‘Erasmus Paviljoen’		

Programme Management



◀ **PROF. MADELEINE MERKX**
Seminar Director

Madeleine Merkx is Professor of Indirect Taxes at the Erasmus School of Law and Programme Director of the EFS Post-Master EU VAT. She is also a partner in BDO's Department of Professional Practice, an editor at MBB and FED and on the staff at WFR, BNB, Btw-bulletin and Taxvisions.



◀ **JOHN GRUSON LL.M.**
Seminar Coordinator

John Gruson lectures on VAT in various Bachelor and Master courses at the Erasmus Schools of Economics and Law. He also conducts research in the field of VAT on soft law and is the coordinator of the Bachelor course Value Added Tax and the Master course Indirect Tax Assurance and Technology. He is also working as a tax advisor for the Tax Research Center of Deloitte.



Rotterdam

With a population of over 600,000, Rotterdam is the second largest city in the Netherlands and the centre of the Rotterdam–The Hague metropolitan area. With residents of over 170 different nationalities, Rotterdam is a truly multicultural city. From Brazilian, Polish and Iranian restaurants to African and Asian supermarkets: you'll find it all in Rotterdam.

Rotterdam is famous for having the largest port in Europe, while the River Maas also runs through the 'skyscraper city'. And behind the modern skyline, with its innovative and *avant garde* architecture, you'll find an atmospheric and historic city centre.

The city's international character is also reflected in its cultural activities, including the international art exhibited at the Museum Boijmans Van Beuningen (currently closed for refurbishment) and the Kunsthal. Depot Boijmans Van Beuningen has opened in September 2021 and is the first art storage facility in the world that offers access to a museum's complete collection. Every January you can watch movies from all around the world during the International Film Festival, while in summer you can enjoy the Summer Carnival and the North Sea Jazz festival.

General information

Dates

From Wednesday 28 September (12.00 hrs) to Friday 30 September (16.00 hrs) 2022.

Venue

The seminar will be held at the Erasmus University Rotterdam campus, Woudestein.

Accommodation

Hotel accommodation close to the Erasmus University Rotterdam campus is available for all participants.

Fee

€ 2,450 (including all seminar materials and meals and two nights of hotel accommodation).

Language

The seminar will be in English.

Target Group

EFS looks forward to welcoming experienced indirect tax specialists who want to discuss recent and future developments in VAT and to network with peers from the following backgrounds:

- tax advisory services (*senior managers, directors and partners*)
- multinationals (*senior VAT managers and heads of indirect tax*)
- legal practice (*associates and partners*)
- judicial authorities (*judges in indirect taxation at courts of first instance or higher/supreme courts*)
- government bodies (*senior policy advisors and heads*)
- tax authorities (*heads of indirect tax*)
- academia (*PhD researchers and assistant, associate and full professors*).

Group size

As the group will comprise a maximum of 25 participants, you can be assured of optimal and active participation.

Disclaimer

EFS reserves the right to change the policy, programme, fees and any other items referred to in this brochure.

Accreditation / Continuing professional development

The programme is accredited and you will therefore be eligible for continuing professional development ('Permanent Education') points in line with the rules applied by your own professional organisation. This programme comprises 16 hours of tax-related study, based on the professional development required by the Dutch Association of Tax Advisers. You can find more information about this on the EFS website and on the website of your professional organisation.

Certificate

All participants will receive a certificate of attendance issued by EFS, Erasmus University Rotterdam.



Contact / To apply

For more information, please contact:

John Gruson

Programme Coordinator, Top-Level Seminar EU VAT

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