

Post-Master EU VAT 2023

▶ Two one-week modules

Post-Master EU VAT



“The Post-Master EU VAT is essential for every VAT professional who wants to take his or her knowledge of VAT and related subjects to the next level.”

◀ PROF. MADELEINE MERKK

Tax professionals active in the field of VAT find themselves in a constantly changing playing field under the influence of case law and regulations changes, both from a national and an EU perspective. VAT has a major impact on the tax position of companies. This means that VAT-specialists need to keep up with the developments. You and/or your employees want to be aware of the latest developments in the field. You want to acquire the in-depth knowledge required for this in a practical and effective manner.

Together with fellow participants from the tax consultancy practice, the business community, Ministries, the Tax Authorities, the judiciary and academia, at EFS you learn to recognize the tax implications of the changing VAT rules. The Post-Master EU VAT covers various subjects in an integrated manner. Focus is on the EU law approach. The Post-Master consists of afternoon and evening sessions in two separate weeks during the period from March 6 through March 10, 2023 and June 12 through June 16, 2023. On Fridays, there are morning and afternoon sessions.

Due to the increasing role of Indirect Taxes within the tax spectrum, the focus is placed on the topics that are most relevant for every experienced tax professional working regularly in the field of VAT. The most recent developments within known VAT topics are covered, such as tax liability, place of supply of services, taxable amount and input VAT deduction. It also zooms in on specific topics such as the VAT status of holding companies and share transactions, VAT in a digital environment and various exemptions, with specific aspects that are relevant to the financial sector

In addition, related topics, such as the legislative process, auditing and business strategies, are addressed in order to better understand the context of the rules and VAT processes as well. We will pay special attention to the impact of technological developments on VAT within a group of companies. In all sessions, there will be many opportunities for discussion and asking questions. Exchanging practical experiences with lecturers and among participants is an important part of this Post-Master's course.

To successfully complete the Post-Master's course and receive a certificate of successfully completing your Post-Master degree, students are required to write a paper and defend it before the EFS examination committee. This paper offers the opportunity to study a VAT topic of your choice in depth, with committed and personal guidance from lecturers in the writing process.

The lectures are delivered by distinguished guest speakers and renowned professors coming from different corners of the VAT playing field. They are experienced lecturers and leaders in their fields, guaranteeing a high level of education.

The program is aimed at tax practice professionals with two to nine years of work experience, who wish to broaden and deepen their knowledge of EU Law related to VAT. We warmly invite every tax professional in the tax consultancy practice, the business world, academia, the judiciary, other legal professions, Ministries or the Tax Authorities to participate in the Post-Master.

Because of the diversity of the participants, the training offers an extraordinary opportunity to further expand and strengthen your network. Do you work as a tax expert in one of the EU Member states, or even outside the EU, but working on EU VAT topics regularly? If so, the program will also be of interest to you. The admission requirements for the program can be found on page 10.

Most important advantages

- In-depth education
- International business focus
- Bridge between theory and practice
- Interactive and on-campus
- International networking



Programme Management



◀ **PROF. DR. MADELEINE MERKX**

Programme Director / EFS Board Member

Madeleine Merx is Professor of Indirect Taxation at the Erasmus School of Law and a member of the Board of EFS. She is a partner at the Tax Research Center of BDO the Netherlands. She is also an editor of MBB (an academic journal), NLFiscaal kennisbank (a database) and FED (a case law journal) and a regular contributor to WFR, BNB, Btw-bulletin (all tax law journals) and Taxvisions (a tax video platform).



◀ **MILJA BORMANN-BAKKER, LL.M**

Programme Coordinator

Milja Bormann-Bakker has a good 25 years of experience in Global VAT and related Indirect Tax topics. After previously working in the Big4 environment, she is currently Partner Indirect Tax (VAT) at AKD NV a leading full-service Benelux law, notary and tax advisory firm. Milja graduated as a tax lawyer from the University of Amsterdam. She is a member of the Dutch Association of Tax Advisers (Nederlandse Orde van Belastingadviseurs) (NOB) and awarded Women in Tax Leader by International Tax Review as from 2015 and Indirect Tax Leader by International Tax Review as from 2014.

Programme module 1 | 6 - 10 March 2023

Day 1		
Monday 6 March 2023		
12.30-13.00	 MILJA BORMANN-BAKKER Partner Indirect Tax (VAT) at AKD NV, Program Coordinator EFS	Introduction
13.00-14.30	 MARCO GOMES VALE VIGA VAT and Real Estate Transfer Tax inspector at the Dutch Tax Authorities, PhD student at the Erasmus University Rotterdam	EU legislative process
14.45-16.00	 PROF. DAVID HUMMEL European Court of Justice, University of Leipzig	Functioning of the CJEU
16.30-19.30	 PROF. MARIE LAMENSCH Arteo, Belgium, Vrije Universiteit Brussel, Université Catholique de Louvain, Cyprus International Institute of Management	EU principles and charter of fundamental rights
Day 2		
Tuesday 7 March 2023		
13.00-16.00	 PIETER BOUWHUIS Head of VAT Dutch Ministry of Finance, Lecturer University of Leiden	Taxable person & taxable supply
16.30-19.30	 PROF. JEROEN BIJL Associate Partner EY, Deputy Judge in the appeal court of The Hague, Professor of Indirect Taxes at Nyenrode Business University	Taxable amount including vouchers
	 BART HEIJNEN Partner Loyens & Loeff, Lecturer Nyenrode Business University	Taxable amount including vouchers



Need Wifi?
SMS 38eur to
+31635777876



ERASMUS UNIVERSITEIT ROTTERDAM

Day 3 Wednesday 8 March 2023

13.00-16.00



ERWAN LOQUET
BBDO Tax & Advisory Partner
Luxembourg, Lecturer at the University
of Luxembourg

Exemptions 1

16.30-19.30



PETRA PLEUNIS
Partner EY

Exemptions 2

Day 4 Thursday 9 March 2023

13.00-16.00
16.30-19.30



MARTA PAPIS-ALMANSA
MSCA Fellow at the University of
Copenhagen – Denmark

Deduction



PROF. MARJA HOKKANEN
Lic. Sc. (Econ.), LL.M, Attorney at
Attorney Marja Hokkanen Ltd,
Post-doctoral researcher and lecturer
at Aalto University Finland

Deduction

Day 5 Friday 10 March 2023

09.00-12.00



JOHN GRUSON
Lecturer VAT Erasmus School of Law/
Economics, Seminar Coordinator Top-
Level Seminar EU VAT, Deloitte Tax
Research Center

International trade - goods

13.00-16.00



PROF. MADELEINE MERX
Partner BDO, Professor Erasmus School
of Law, Board member and Programme
Director EFS

International trade - services

Programma module 2 | 12 - 16 June 2023

Day 1 Monday 12 June 2023

13.00-16.00
16.30-19.30



PROF. WALTER DE WIT
Professor Erasmus School of Law,
Partner EY, EFS Programme Director/
Board member

Supply chain and VAT



MARTIJN SCHIPPERS
Assistant Professor Erasmus School of
Law, Manager EY, EFS Programme
Coordinator

Supply chain and VAT



ILONA VAN DEN EIJNDE
Senior Manager at EY, Lecturer
Erasmus School of Law, PhD student
at the Erasmus University Rotterdam

Supply chain and VAT

Day 2 Tuesday 13 June 2023

13.00-16.00
16.30-19.30



TRUDY PERIÉ
VAT specialist at Loyens & Loeff, Vice-
chair of the Indirect tax Committee of
the Confédération Fiscale Européenne

Business restructuring and VAT



DIMITRI KOEPRIJANOV
Loyens & Loeff Indirect Tax,
Lecturer University of Amsterdam

Business restructuring and VAT

Day 3 Wednesday 14 June 2023

13.00-16.00



PROF. MAARTEN DE WILDE
Professor Erasmus School of Law,
Partner PwC, EFS Programme Director/
Board member

**International developments in regulatory
tax strategies**



PROF. ELEONOR KRISTOFFERSSON
Professor Örebro University – Sweden

**International developments in regulatory
tax strategies**

16.30-19.30



**PROF. LISETTE VAN DER HEL
- VAN DIJK**
Professor Nyenrode Business
University, Strategic Advisor Dutch Tax
Authorities

Indirect tax assurance



MENNO GRIFFIOEN
Chair Expert Group Transfer Tax and
Tax Policy Advisor at the Dutch Tax
Authorities, Lecturer at Nyenrode
Business University

Indirect tax assurance

Day 4 Thursday 15 June 2023

10.00-13.00
14.00-17.00



PROF. MADELEINE MERKKX
Partner BDO, Professor Erasmus School of Law, Board member and Programme Director EFS

VAT in a digital environment



OSCAR SMEETS
Manager Indirect Tax (VAT) at Deloitte, Lecturer at Tilburg University

VAT in a digital environment

Day 5 Friday 16 June 2023

09.00-12.00



EM. PROF. HAN KOGELS
Erasmus School of Law

Panel session - VAT and entrepreneurstrategies in the EU

13.00-13.20



MILJA BORMANN-BAKKER
Partner Indirect Tax (VAT) at AKD NV, Programme Coordinator EFS

IBFD

13.20-16.00



MILJA BORMANN-BAKKER
Partner Indirect Tax (VAT) at AKD NV, Programme Coordinator EFS

Case study



SUZANNE DEN BREEMS
Partner Ryan, Practice Leader VAT Europe

Case study

October 2023

Verbal defence paper





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 metropolis. Its inhabitants having over 170 different nationalities Rotterdam is a truly multicultural city. From Brazilian, Polish and Iranian restaurants to African and Asian supermarkets: you will find it in Rotterdam.

Rotterdam is famous for its port, the largest of Europe. The River Maas runs through the 'skyscraper city' with its innovative, and avant-garde architecture. Behind the modern skyline, you'll find a nice, even 'cosy' historic city centre.

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

Erasmus University Rotterdam

Erasmus University Rotterdam is a global, top-100 research university, where ambitious students prepare for an excellent career. Erasmus University Rotterdam is one of the biggest universities in the Netherlands, with a student population of 39,000 and a research community of around 1,400. 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 studies 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 on health, wealth, governance and culture.

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 taxation and European taxation for over 30 years. The work of EFS concentrates on the operation of both indirect taxes, covering 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 post-master programmes.

General information

Dates

Module 1, Monday 6 – Friday 10 March 2023
Module 2, Monday 12 – Friday 16 June 2023

Times

Lectures and tutorials will in principle be held from 13.00 – 19.45 on Mondays through Thursdays and from 9.00-16.00 on Fridays. Each day comprises two sessions of three hours each.

Location

The programme will be given at the Erasmus University Rotterdam campus, in order to fully benefit from the interaction and networking opportunities described earlier.

Accommodation

Accommodation is available at the Novotel Rotterdam Brainpark, which is at walking distance from the campus.

Fees

Module 1 and 2: €7,200 (includes course materials, meals and eight nights of accommodation).
Module 1 or 2 separately: €3,850 (includes course materials, meals and four nights of accommodation).

Language

The programme is taught in English.

Workload

In addition to attending at least four of the five days of each module, you will need to allow time for proper preparation (on average, this will involve a morning for each day of tuition), as well as for writing and preparing to defend your paper.

Group size

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

Admission requirements

In view of the high standards set for this programme, participants are required to have an academic level of intellectual ability and at least two years of relevant work experience.

Disclaimer

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

COVID-19

EFS follows the guidance provided by the Dutch government in relation to COVID-19. The course will take place physically at the Erasmus University in Rotterdam and during the course all necessary conditions ordered by the Dutch government will be met. When local Covid measure make this necessary, participants have the option to follow the course online (via Zoom). If it is not allowed for the course to take place physically in Rotterdam because of COVID-19, the course will be postponed.

Accreditation / Continuing professional development

The programme is accredited and you will therefore be eligible for continuing professional development ('Permanent Education') points, certainly if you are a member of the Dutch Association of Tax Advisers (NOB) or the RB organisation of tax advisers. We consider the completed Post-Master to count for 60 hours of professional development (30 hours per module). You can find more information about this on the EFS website and on the website of your professional organisation.

Certificate

You will be awarded a certificate for the module(s) after successfully defending your paper. This will be awarded at the ceremony held to mark the end of the programme.



Contact / To apply

For more information, please contact:
Milja Bormann-Bakker
EFS PM EU VAT Programme Coordinator
bormann@ese.eur.nl
06 55 75 85 66
www.europesefiscalestudies.nl

Erasmus Fiscal studies (EFS)

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 on the impact of international and European law on taxation and customs for over 25 years. Its work covers indirect taxes, including VAT and customs duties, and also direct taxes, with a focus on individual, corporate and source taxation in a European and international context.

EFS, Erasmus University Rotterdam

Bayle Building, Room J5-29

Burgemeester Oudlaan 50

3062 PA Rotterdam

The Netherlands

Tel. +31 (0) 10 408 1491

E-mail info@erasmusfiscalstudies.eu

www.europesefiscalestudies.nl

Follow us on:



LinkedIn

EFS, Erasmus University Rotterdam

YouTube

EFS, Erasmus University Rotterdam