

Conference

Interplay between customs and VAT

Thursday, 16 February 2023 | 13.00 – 18.30

Location: Erasmus Paviljoen, Theaterzaal

Burgemeester Oudlaan 350, 3062 PA Rotterdam

This conference is dedicated to an integrated discussion on the interplay between customs and VAT addressing the most prominent developments.

The conference is free of charge and participants are eligible for 3 Permanent Education points.

Programme

- 13.00 – 13.30 **Doors open**
- 13.30 – 13.35 **Welcome address** – Madeleine Merckx / Martijn Schippers
- 13.35 – 14.20 **Incurrence and place of customs debt and import-VAT** – Frank Nellen
- 14.20 – 15.05 **Deductibility and liability of import-VAT** – Bert Gevers
- 15.05 – 15.35 **Refreshment break**
- 15.35 – 16.15 **Extinguishment of customs debt and import VAT** – Walter de Wit
- 16.15 – 17.00 **E-commerce** – Marie Lamensch
- 17.00 – 18.30 **Closing and drinks**

Conference Chair

➤ **PROF. MADELEINE MERCKX**
Erasmus School of Law, EFS, BDO

➤ **DR. MARTIJN SCHIPPERS**
Erasmus School of Law, EFS, EY

Speakers

➤ **DR. FRANK NELLEN**
Maastricht University, Baker Tilly

➤ **PROF. WALTER DE WIT**
Erasmus School of Law, EFS, EY

➤ **PROF. MARIE LAMENSCH**
UCLouvain, Vrije Universiteit Brussel

➤ **BERT GEVERS**
Loyens & Loeff

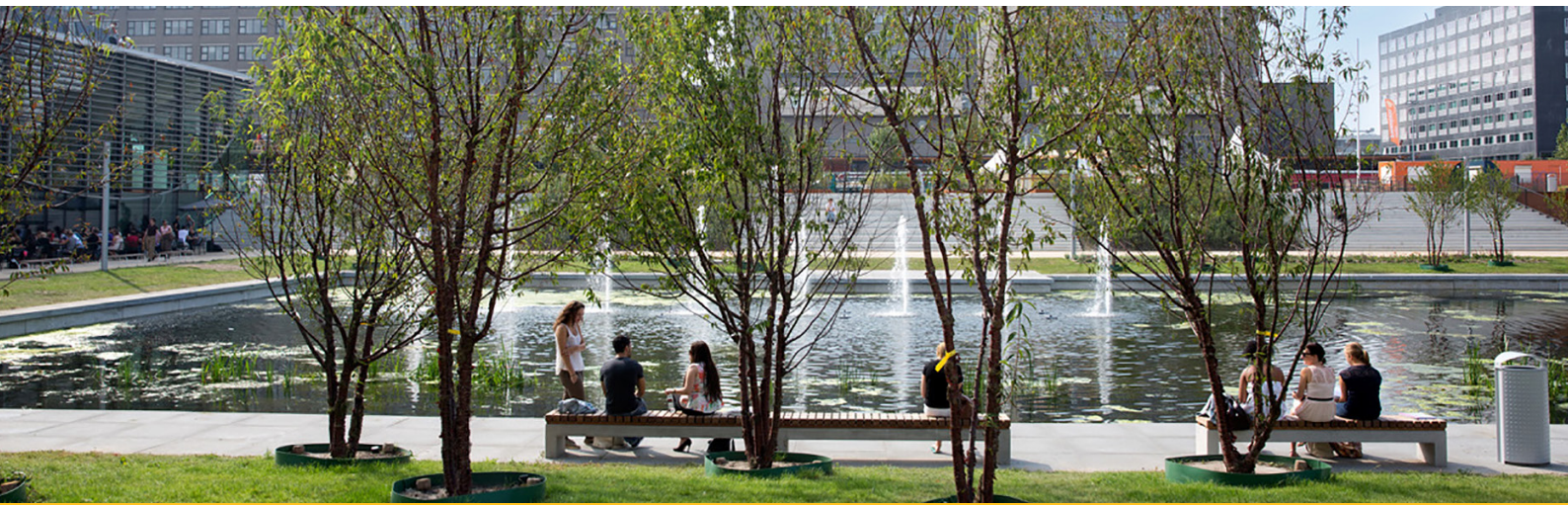
Conference

Interplay between customs and VAT

On 16 February 2023, EFS is organizing its concluding conference for the two post-master programmes, in EU Customs Law and Indirect Tax. The theme of the conference will be: 'Interplay between customs and VAT'. Four speakers will give their views on the developments which are currently taking place.

The interplay between customs and VAT is still a highly significant topic. New court cases of the European Court of Justice, the entry into force of the Union Customs Code and the raise of e-commerce revamped the discussions again about the concurrence between the incurrence of a customs debt and VAT on import. Despite case law of the European Court of Justice, also the deductibility of import VAT remains a matter subject to debate, in particular if the importer is not considered the owner of the imported goods.

We are pleased to invite tax professionals from the Netherlands and abroad with a background in consultancy and practice and working for government authorities, tax and customs administrations, international organisations, industry or the academic world to attend this conference, which will also officially mark the completion of the 2022 EFS post-master programmes in EU Customs Law and Indirect Tax.



About 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 fields of indirect taxes (VAT and customs duties) and direct taxes (personal, corporate and source taxation) in a European and wider international context for over 30 years. EFS aims to pursue and promote academic education and research exploring the implications of international, and particularly EU, law for national tax systems. As well as regularly hosting academic symposia, conferences and lectures, EFS offers a wide range of post-master courses and top-level seminars.

EFS programmes are taught by renowned professors and prestigious guest speakers, whose experience and reputation in their specialised fields guarantee high educational standards. The programmes are designed for tax specialists with several or more years of professional experience, with the diversity in the backgrounds of participants and speakers making EFS a unique network platform for exchanging knowledge.

For more information, please visit our website: www.europesefiscalestudies.nl