

**EFS Top-Level Seminar 2023**

# EU VAT: Recent Developments and Outlook

► 3-day programme, 27-29 September 2023

Stephen Dale  
Rogier Vanhorick  
Prof. David Hummel  
Giorgio Beretta  
Prof. Marie Lamensch  
Ronny Langer  
Trudy Perié  
Jeroen Bijl  
Ilse Aaftink  
David Duffy  
Tomasz Michalik  
Patrice Pillet  
Ruud Zuidgeest

**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 – Patrice Pillet, Ronny Langer, John Gruson, Rogier Vanhorick, Giorgio Beretta, Oscar Smeets, Ruud Zuidgeest, Jeroen Bijl, Trudy Perié, Ilse Aaftink, Stephen Dale, Tomasz Michailik, David Hummel, Marie Lamensch and Madeleine Merckx – 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 regarding 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. With regard to VAT in the Digital Age, we will discuss the three pillars of this proposal: Digital Reporting Requirements and e-invoicing, single VAT registration and the platform economy.

Furthermore, the new reporting rules for payment service providers (CESOP) and the DAC8 proposal on the reporting and exchange of information on crypto-assets will be discussed on the second day of the seminar. Other topics for discussion that day are promotional schemes and staff benefits and a panel discussion on the VAT treatment of fuel cards and e-mobility.

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 27 - 29 September 2023.

I look forward to seeing you in Rotterdam.



Kind regards,

**Prof. Madeleine Merckx**  
Seminar Director



# Programme | 27 - 29 September 2023

Day 1		Wednesday, 27 September 2023	
12.00-12.30	Arrival of participants at Erasmus University Rotterdam		
12.30-13.30	Lunch at ‘Erasmus Paviljoen’		
13.30-13.45		<b>PROF. MADELEINE MERKX</b> Erasmus School of Law Seminar Director EFS, BDO, The Netherlands	Opening and welcome address
		<b>JOHN GRUSON</b> 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		<b>PATRICE PILLET</b> Head of Unit for VAT in DG Taxud European Commission	The Future of VAT
14.45-15.45		<b>RONNY LANGER</b> Founding partner of KMLZ, Germany	Single VAT Registration
15.45-16.00	Coffee and tea break		
16.00-18.00		<b>ROGIER VANHORICK</b> Global Digital Leader Indirect Tax at Deloitte	DRR
		<b>JOHN GRUSON</b> 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	
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, 28 September 2023	
08.45	Participants arrive at lecture room		
09.00-11.00		<b>GIORGIO BERETTA</b> University of Amsterdam, Netherlands and Lund University, Sweden	Platform economy
11.00-11.30	Coffee and tea break		
11.30-12.30		<b>RUUD ZUIDGEEST</b> Rabobank, Lecturer at Erasmus University Rotterdam	PSP/DAC8
		<b>OSCAR SMEETS</b> Manager Indirect Tax (VAT) at Deloitte, Lecturer at Tilburg University	
12.30-13.30	Lunch at 'Erasmus Paviljoen'		
13.30-15.00		<b>JEROEN BIJL</b> Associate Partner EY, Deputy Judge in the appeal court of The Hague, Professor of Indirect Taxes at Nyenrode Business University	Promotional schemes and staff benefits
15.00-15.30	Coffee and tea break		
15.30-17.00		<b>TRUDY PERIÉ (CHAIR)</b>	VAT treatment of fuel cards and e-mobility – panel session
		<b>Ilse Aaftink</b> Shell, Chair of the eVoilin VAT working group and co-leading the ChargeUp Europe VAT working group	
		<b>Stephen Dale / Ireland</b> EU commission VAT Expert Group, HEDEOS, France	
		<b>Tomasz Michalik</b> VAT Expert Group and MDDP, Poland	
17.00	End of programme and return to hotel		
18.00	Departure city tour and Euromast		
18.30	Rotterdam city tour and visit to Euromast for drinks and dinner with speakers		





Day 3 Friday, 29 September 2023		
08.45	Participants arrive at lecture room	
09.00-10.00	 <b>PROF. DAVID HUMMEL</b> 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	 <b>PROF. MADELEINE MERKX</b> Erasmus School of Law Seminar Director EFS, BDO, The Netherlands   <b>PROF. MARIE LAMENSCH</b> Arteo, Belgium, Vrije Universiteit Brussel, Université Catholique de Louvain, Cyprus International Institute of Management	The Court of Justice and VAT: recent judgments, opinions and pending cases (I).
12.00-13.00	Lunch at 'Faculty Club'	
13.00-15.00	 <b>PROF. MADELEINE MERKX</b> Erasmus School of Law Seminar Director EFS, BDO, The Netherlands   <b>PROF. MARIE LAMENSCH</b> Arteo, Belgium, Vrije Universiteit Brussel, Université Catholique de Louvain, Cyprus International Institute of Management	The Court of Justice and VAT: recent judgments, opinions and pending cases (II)
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 27 September (12.00 hrs) to Friday 29 September (16.00 hrs) 2023.

## 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

€ 2,750 (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:

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