

EFS Top-Level Seminar 2024

EU VAT: Recent Developments and Outlook

▶ 3-day programme, 25-27 September 2024

Felix Desmyttere
Prof. David Hummel
Juan Manuel Vazquez
Prof. Marie Lamensch
Gilles Barbabianca
Karina Ozer
Aleksandra Bal
Prof. Herman van Kesteren
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Marta Papis-Almansa
Cristian Largeanu

**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 – Cristian Largenau, Herman van Kesteren, Erwan Loquet, John Gruson, Aleksandra Bal, Marta Papis-Almansa, Gilles Barbabianca, Felix Desmyttere, Karina Hozer, Juan Manuel Vazquez, David Hummel, Marie Lamensch and 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 8) 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.

On the first day we will also delve deeper into the new place of supply rules and VAT rates for entertainment services and the implications of the EU SME scheme, both entering in force in 2025. High profile speakers will give their opinion on the reporting obligations, such as DAC7, DAC8, CESOP and ViDA, during a panel session on the second day. The panel session will be introduced by a session on the increasing importance of the middle man in VAT and tax payers' rights in relation to the reporting obligations.

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 25 - 27 September 2024.

I look forward to seeing you in Rotterdam.



Kind regards,

Prof. Madeleine Merx
Seminar Director









Programme | 25 - 27 September 2024

Day 1	Wednesday, 25 September 2024	
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 MERKK Professor Erasmus School of Law Board member and Programme Director EFS Partner BDO	Opening and welcome address
	 JOHN GRUSON Lecturer VAT at 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	 CRISTIAN LARGEANU Policy officer at European Commission in the field of VAT. He led the work on the VAT Gap Study between 2015-2021 and was part of teams on CESOP and ViDA-proposals. Currently involved in the reflection on the Future of VAT at the European Commission.	Update European Commission on future of VAT
14.45-15.00	Coffee and tea break	
15.00-16.00	 FERNANDO MATESANZ Director Spanish VAT Services. President of the Madrid VAT Forum Foundation and secretary of the Board of the International VAT Association. Member VAT Expert Group	Implications of EU SME scheme for start-ups and other (small) businesses
16.00-17.00	 JOHN GRUSON Lecturer VAT at Erasmus School of Law/ Economics Seminar Coordinator Top-Level Seminar EU VAT Deloitte Tax Research Center PhD student at the Erasmus University Rotterdam	New place of supply rules and VAT rates for entertainments services
17.00-17.15	Coffee and tea break	
17.15-18.00	 ERWAN LOQUET Partner BDO Tax & Advisory Luxembourg Lecturer at the University of Luxembourg	New place of supply rules and VAT rates for entertainments services
18.00	End of programme and return to hotel	
19.00	Departure to city centre by bus from Novotel to restaurant	
19.30	Dinner at Restaurant Amarone, Rotterdam	





Day 2 Thursday, 26 September 2024

08.45	Participants arrive at lecture room	
09.00-10.30	 <p>PROF. HERMAN VAN KESTEREN Lecturer at University of Tilburg Partner PwC</p>	Increasing importance of defining the role of the middle man in VAT
10.30-11.00	Coffee and tea break	
11.00-12.30	 <p>ALEKSANDRA BAL Indirect Tax Technology Lead at Stripe. She leads a team tasked with developing Tax Technology solutions and overseeing indirect taxes across EMEA, APAC, Canada, the US and LATAM.</p>	VAT in Web 3.0
12.30-13.30	Lunch at 'Erasmus Paviljoen'	
13.30-15.00	 <p>MARTA PAPIS-ALMANSA Associate Professor and MSCA Fellow, University of Copenhagen Senior Lecturer at Kristianstad University</p>	Tax payers' rights in relation to reporting obligations
15.00-15.30	Coffee and tea break	
15.30-17.00	 <p>MARTA PAPIS-ALMANSA (CHAIR)</p>  <p>Gilles Barbabianca Government representative at the Luxembourg VAT authority</p>  <p>Felix Desmyttere Manager EY Belgium, University of Antwerpen, University of Hasselt, Voluntary Research Fellow University of Gent</p>  <p>Karina Ozer Tax Manager Data and Technology Strategy at Booking. Over 16 years of experience in indirect taxes and focus on Data and Technology in Tax.</p>  <p>Juan Manuel Vazquez PhD researcher at University of Amsterdam Academic coordinator of ACTL's CPT project Professional Support Lawyer at Loyens & Loeff Tax Knowledge Center</p>	Reporting obligations – DAC7, DAC8, CESOP and ViDA
17.00	End of programme and return to hotel	
18.30	Departure boattrip 'Thalassa' through Port of Rotterdam with walking dinner with speakers	



Day 3

Friday, 27 September 2024

08.45

Participants arrive at lecture room

09.00-10.30



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'

10.30-11.00

Coffee and tea break

11.00-12.30



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

The Court of Justice and VAT: recent judgments, opinions and pending cases (I)



PROF. MARIE LAMENSCH
Arteo, Belgium
Vrije Universiteit Brussel
Université Catholique de Louvain
Cyprus International Institute of Management

12.30-13.30

Lunch

13.30-15.30



PROF. MADELEINE MERKX
Professor Erasmus School of Law
Board member and Programme Director EFS
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The Court of Justice and VAT: recent judgments, opinions and pending cases (II)



PROF. MARIE LAMENSCH
Arteo, Belgium
Vrije Universiteit Brussel
Université Catholique de Louvain
Cyprus International Institute of Management

15.30-15.45

Wrap up, closing remarks, conclusions and certificates awarded to participants

15.45

Meeting and drinks at 'Erasmus Paviljoen'

Programme Management



◀ **PROF. MADELEINE MERKKX**
Seminar Director

Madeleine Merkkx 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 25 September (12.00 hrs) to Friday 27 September (16.00 hrs) 2024.

Venue

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

Accommodation

EFS can arrange hotel accommodations for you. EFS has made arrangements with the hotel located right next to the Erasmus University. Part of that arrangement is a reduction on the room rate. If you wish to make use of this possibility please indicate this on the course registration form. EFS will then increase the course price by the cost of the hotel accommodation. Due to the agreements EFS has made with Novotel, the hotel costs are also due if the reservation for the hotel accommodation is cancelled within one month before the start of the course. If registration for hotel accommodation is made within one month before the course, EFS and Novotel cannot guarantee that a hotel room is available and a different (higher) room rate may apply. We further to our general terms and conditions which apply to hotel accommodation arranged by EFS for the course participant.

The amount for the hotel accommodation are € 170,- per night (Wednesday - Friday)

Fee

€ 2,750 (including all seminar materials and meals).

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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