

**EFS Top-Level Seminar 2025**

# **EU VAT: Recent Developments and Outlook**

► 3-day programme, 24-26 September 2025

Dr. Martijn Schippers  
Jurian Langer  
Prof. Marie Lamensch  
Bart Heijnen  
Agustín Míguez Pérez  
Tiina Ruohola  
Prof. Edoardo Traversa  
Ruben Dirks  
Emilia Sroka  
David Hadwick  
Stefania Lotito Fedele

**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 Green policy options under current and future VAT rules, the Customs reform and its impact on VAT and the VAT treatment of transfer pricing as a result of pending cases at the CJEU 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 – Agustín Míguez Pérez, Edoardo Traversa, Bart Heijnen, Martijn Schippers, Emilia Sroka, Tiina Ruohola, Ruben Dirks, David Hadwick, Stefania Lotito Fedele, Jurian Langer, 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 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 green policy options under current and future VAT rules and recent developments on the combination of VAT and TP and its impact on intracompany transactions. High profile speakers will give their opinion on the existing and future digital reporting obligations supported by e-invoicing, during a panel session on the second day. Before we start with this panel session, there will be lectures on the customs reform and its impact on VAT, the enforcement of VAT and customs rules via platforms and the Single VAT Registration and its implementation.

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 and the Court. 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 24 - 26 September 2025.

I look forward to seeing you in Rotterdam.



Kind regards,

**Prof. Madeleine Merckx**  
Seminar Director



# Programme | 24 - 26 September 2025

## Day 1

Wednesday, 24 September 2025

13.00

Pick up at hotel of participants

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

13.45-14.30



**AGUSTÍN MÍGUEZ PÉREZ**

Team Leader at the VAT policy unit of  
the European Commission, focusing on  
the digital reporting requirements and  
electronic invoicing under the ViDA-initiative

Update European Commission  
on future of VAT

14.30-16.00



**PROF. EDOARDO TRAVERSA**

Professor UCLouvain and Advocat Of Counsel  
Arteo Law firm

Green policy options under current  
and future VAT rules

16.00-16.30

Coffee and tea break

16.30-18.00



**BART HEIJNEN**

Partner Indirect Tax Loyens & Loeff

VAT, TP and intracompany transactions

18.00

End of programme and return to hotel

19.00










Departure from hotel and walk or public transport to restaurant

19.30

Conference dinner







**Day 2****Thursday, 25 September 2025**

08.45	Participants arrive at lecture room		
09.00-10.00		<b>MARTIJN SCHIPPERS</b> Associate Professor Erasmus School of Law, Senior Manager EY and EFS Programme Coordinator	Customs reform and its impact on VAT
10.00-10.30	Coffee and tea break		
10.30-12.00		<b>MADELEINE MERKK</b> <b>(e-commerce, competition law)</b> Professor Erasmus School of Law Board member and Programme Director EFS Partner BDO	Enforcing VAT and customs rules via platforms
		<b>EMILIA SROKA</b> <b>(share and gig economy)</b> Advocate and visiting Lecturer at Lazarski University	
12.00-13.00	Lunch at 'Erasmus Paviljoen'		
13.00-14.30		<b>TIINA RUOHOLA</b> Chair of Business Europe's VAT policy group, Head of VAT at the Confederation of Finnish Industries, Member VAT Expert group and Lecturer VAT at university of Tampere and Vaasa (Finland)	Single VAT Registration and its implementation
14.30-15.00	Coffee and tea break		
15.00-16.30		<b>AGUSTÍN MÍGUEZ PÉREZ (CHAIR)</b> Team Leader at the VAT policy unit of the European Commission, focusing on the digital reporting requirements and electronic invoicing under the ViDA-initiative	Digital reporting obligations supported by e-invoicing - experiences
		<b>RUBEN DIRKS (NL)</b> VAT policy officer at the Ministry of Finance in the Netherlands	
		<b>EMILIA SROKA (PO)</b> Advocate and visiting Lecturer at Lazarski University	
		<b>DAVID HADWICK (BE)</b> Researcher at Centre of Excellence DigiTax (University of Antwerp), Member of the Antwerp Centre for Responsible Artificial Intelligence (ACRAI) and administrator of taxadmin.ai	
		<b>STEFANIA LOTITO FEDELE</b> Ph.D. and Doctor Europaeus in European Tax Law (University of Bari, Italy - Université Catholique de Louvain, Belgium), EU Qualified Tax Lawyer and Indirect Tax Specialist, IBFD	
16.30-17.00	Q&A panel session		
17.00	End of programme and return to hotel		
18.00	Departure city tour from Novotel hotel and boattrip		
18.30	Rotterdam harbour boat trip drinks and dinner with speakers		





Day 3			Friday, 26 September 2025		
08.45			Participants arrive at lecture room		
09.00-10.00				<b>JURIAN LANGER</b> Head of European Law Division at the Ministry of Foreign Affairs and principal agent for the Dutch government in proceedings before the European Court of Justice	Functioning of the CJEU (ECJ/Court)
10.00-10.30			Coffee and tea break		
10.30-12.30				<b>PROF. MADELEINE MERKX</b> 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)
				<b>PROF. MARIE LAMENSCH</b> Arteo, Belgium Vrije Universiteit Brussel Université Catholique de Louvain Cyprus International Institute of Management	
12.30-13.30			Lunch		
13.30-15.00				<b>PROF. MADELEINE MERKX</b> 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 (II)
				<b>PROF. MARIE LAMENSCH</b> Arteo, Belgium Vrije Universiteit Brussel Université Catholique de Louvain Cyprus International Institute of Management	
15.00-15.10			Wrap up, closing remarks and conclusions		
15.10-16.10			Certificates awarded to participants followed by drinks		



# 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 24 September (13.00 hrs) to Friday 26 September (16.00 hrs) 2025.

## 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 € 160,- 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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