

**EFS Top-Level Seminar 2026**

# EU VAT: Recent Developments and Outlook

▶ 3-day programme, 23-25 September 2026

Herman van Kesteren

Gabriele Steinfatt

Prof. Marie Lamensch

Aaron Meneghin

Matthew Snoding

Raymond Feen

John Gruson

Albert Bomer

Aleksandra Bal

Pawel Selera

Roderick Lucas

Anne Janssen

Ismail Agarmis

# 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 of VAT, E-invoicing & digital reporting, VAT audit trends, Fraud Detection Systems and the Impact of AI on VAT Specialist 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 – Matthew Snoding, John Gruson, Aaron Meneghin, Herman van Kesteren, Anne Janssen, Raymond Feen, Albert Bomer, Aleksandra Bal, Roderick Lucas, Pawel Selera, Ismail Agarmis, Gabriele Steinfatt, 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.

On the first day we will take a closer look at the latest update from the European Commission on the future of VAT, including developments in e-invoicing and digital reporting and the current state of play within the EU. We will also explore the latest trends in VAT audits and discuss how businesses can navigate the risks associated with the increasing use of fraud detection systems by tax authorities.

Day two will focus on key VAT challenges and developments. Topics include the role of holding companies and intercompany transactions, and the evolving trust–distrust dynamic between EU tax authorities in the e-commerce environment. We will also address practical aspects such as determining customer status (B2B vs. B2C), which is crucial for correct VAT treatment. The day concludes with a panel discussion on how AI is reshaping the work of VAT specialists, driving efficiency while requiring new technological skills.

The final day of the seminar will ensure you are up to speed with the latest developments in Court of Justice case law, including insights from a judge of the General Court of the European Union. All sessions will offer ample opportunity to discuss the topics in detail. The seminar will conclude 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 23 - 25 September 2026.

I look forward to seeing you in Rotterdam.



Kind regards,

**Prof. Madeleine Merckx**  
Seminar Director

# Programme | 23 - 25 September 2026

Day 1

Wednesday, 23 September 2026

12.00-12.30

Arrival of participants at Erasmus University Rotterdam

12.30-13.00



**PROF. MADELEINE MERKK**

Professor Erasmus School of Law  
Board member and Programme Director EFS  
Partner Indirect Tax at BDO, the Netherlands

Opening and welcome address



**RAKESH GHIRAH**

Programme Coordinator EFS  
Partner Indirect Tax at Londen & Van Holland

13.15-14.15



**MATTHEW SNODING**

Team leader in European Commission's VAT policy unit, focusing on implementation of ViDA, and its digital reporting requirements and e-invoicing elements

Update European Commission on future of VAT

14.15-15.15



**JOHN GRUSON**

Lecturer VAT at Erasmus School of Law  
Deloitte Tax Research Center

E-invoicing and digital reporting – state of play

15.15-15.45

Coffee and tea break

15.45-16.45



**AARON MENEGHIN**

Managing Director at Lux Valentino S.A.

Trends in VAT audits

16.45-17.45



**PROF. MADELEINE MERKK**

Erasmus School of Law  
Board member and programme director EFS,  
Partner Indirect Tax at BDO, the Netherlands

Navigating the risks of the use of fraud detection systems

17.45

End of programme and return to hotel

19.00

Departure to restaurant In den Rustwat

19.30

Start dinner



**Day 2**      **Thursday, 24 September 2026**

08.45	<b>Participants arrive at lecture room</b>	
09.00-10.30	 <b>HERMAN VAN KESTEREN</b> Lecturer at University of Tilburg	<b>Holding companies and intercompany transactions</b>
10.30-11.00	<b>Coffee and tea break</b>	
11.00-12.30	 <b>ANNE JANSSEN</b> Ph.D. researcher in trust and VAT Lecturer at Erasmus University Rotterdam	<b>The trust-and-distrust dynamic between EU tax administrations in the VAT e-commerce context</b>
12.30-13.30	<b>Lunch at 'Erasmus Paviljoen'</b>	
13.30-15.00	 <b>RAYMOND FEEN</b> Owner of ALLVAT Secretary of the International VAT Association Organiser IVA University and IVEA	<b>How to determine the status of your customer (B2B or B2C)?</b>
15.00-15.30	<b>Coffee and tea break</b>	
15.30-17.00	 <b>ALBERT BOMER (CHAIR)</b> Professor of Tax & Technology at Vrije Universiteit Amsterdam	<b>Panel session on the impact of AI on the work of the VAT specialist</b>
	 <b>ALEKSANDRA BAL</b> Global tax team leader at Stripe	
	 <b>RODERICK LUCAS</b> Founder and CEO of Moonlit	
	 <b>PAWEL SELERA</b> PhD, LL.M. Tax Advisor. Committee of Experts, Centre for Fiscal Studies Assistant Professor	
	 <b>ISMAIL AGARMIS</b> Senior Manager VAT at Londen & Van Holland	
17.00	<b>End of programme and return to hotel</b>	
18.00	<b>Departure to boat trip</b>	
18.30	<b>Boat trip in the port of Rotterdam for drinks and dinner with speakers</b>	



### Day 3

Friday, 25 September 2026

08.45

Participants arrive at lecture room

09.00-10.00



**GABRIELE STEINFATT**

Judge at the General Court of the European Union, member of a chamber giving preliminary rulings in VAT cases

**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



**PROF. MADELEINE MERKX**

Professor Erasmus School of Law  
Board member and Programme Director EFS  
Partner Indirect Tax at BDO, the Netherland

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



**PROF. MARIE LAMENSCH**

Professor UCLouvain,  
Partner Arteo Law

12.00-13.00

Lunch at 'Faculty Club'

13.00-15.00



**PROF. MADELEINE MERKX**

Professor Erasmus School of Law  
Board member and Programme Director EFS  
Partner Indirect Tax at BDO, the Netherland

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



**PROF. MARIE LAMENSCH**

Professor UCLouvain,  
Partner Arteo Law

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 MERKK**  
Seminar Director

Madeleine Merkk 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 EC Tax Review, MBB and FED, and on the staff at WFR, BNB, Btw-bulletin and Taxvisions.



◀ **RAKESH GHIRAH**  
Seminar Coordinator

Rakesh Ghirah is Partner Indirect Tax at Londen & Van Holland, specialising in VAT and RETT advisory for SMEs and multinationals. He previously worked at the Dutch Tax Authorities, a top-10 accounting firm, a Big Four firm and the Dutch Ministry of Finance. In academia, he is Programme Coordinator of the EFS Post-Master Indirect Tax and Seminar Coordinator (of the Top Level Seminar) EU VAT, and a thesis supervisor at Erasmus University Rotterdam.



## 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 23 September (13.00 hrs) to Friday 25 September (15.30 hrs) 2026.

## 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 is € 190,- per night (Wednesday - Friday)

## Fee

€ 2,850 (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*) managers and head 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 (*senior*) indirect tax inspectors)
- 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:

Rakesh Ghirah

Programme Coordinator, Top-Level Seminar EU VAT

ghirah@law.eur.nl

+31 (0) 6 11 87 19 74

**EFS, Erasmus University Rotterdam**

Bayle Building, J5-29  
Burgemeester Oudlaan 50  
3062 PA Rotterdam  
The Netherlands

Tel. +31 (0) 10 408 1476

E-mail [efs@eur.nl](mailto:efs@eur.nl)

[www.erasmusfiscalstudies.nl](http://www.erasmusfiscalstudies.nl)

Follow us on:  

LinkedIn EFS, Erasmus University Rotterdam

YouTube EFS, Erasmus University Rotterdam



**Erasmus  
University  
Rotterdam**