EFS
ERASMUS FISCAL STUDIES

Post-Master EU VAT 2027

Erasmus University Rotterdam

Post-Master EU VAT

“The Post-Master EU VAT is essential for every VAT professional who wants to take his or her knowledge of VAT and related subjects to the next level.”

PROF. MADELEINE MERKX

“I had the pleasure to take part in the EU VAT Post-Master. This Post-Master was a great opportunity for me to broaden my knowledge of VAT and to connect with other indirect tax professionals. Definitely a recommended experience!”

FRITS PASCH

Tax professionals active in the field of VAT find themselves in a constantly changing playing field under the influence of case law and regulations changes, both from a national and an EU perspective. VAT has a major impact on the tax position of companies. This means that VAT-specialists need to keep up with the developments. You and/or your employees want to be aware of the latest developments in the field. You want to acquire the in-depth knowledge required for this in a practical and effective manner.

Together with fellow participants from the tax consultancy practice, the business community, Ministries, the Tax Authorities, the judiciary and academia, at EFS you learn to recognize the tax implications of the changing VAT rules. The Post-Master EU VAT covers various subjects in an integrated manner. Focus is on the EU law approach. The programme consists of pre-recorded lectures, available to watch at your convenience, which complement both the on-campus and online components of the programme. The on-campus programme will take place from 10 to 12 March 2027, followed by an online programme running from 16 March to 20 April 2027. The online programme consists of two sessions per week, from 16:00 to 19:00 CET (please see the programme for the exact dates and times). The Post-Master will conclude with a case study, panel discussion and a certificate ceremony. During the mornings of the on-campus programme*, there will be time to study, explore the city of Rotterdam or, for example, respond to urgent emails.

Due to the increasing role of Indirect Taxes within the tax spectrum, the focus is placed on the topics that are most relevant for every experienced tax professional working regularly in the field of VAT. The most recent developments within known VAT topics are covered, such as tax liability, place of supply of services, taxable amount and input VAT deduction. It also zooms in on specific topics such as the VAT status of holding companies and share transactions, VAT in a digital environment and various exemptions, with specific aspects that are relevant to the financial sector.

In addition, related topics, such as the legislative process, auditing and business strategies, are addressed in order to better understand the context of the rules and VAT processes as well. We will pay special attention to the impact of technological developments on VAT within a group of companies. In all sessions, there will be many opportunities for discussion and asking questions. Exchanging practical experiences with lecturers and among participants is an important part of this Post-Master's course. To successfully complete the Post-Master's course and receive a certificate of successfully completing your PostMaster degree, students are required to write a paper and defend it before the EFS examination committee. This paper offers the opportunity to study a VAT topic of your choice in depth, with committed and personal guidance from lecturers in the writing process.

The lectures are delivered by distinguished guest speakers and renowned professors coming from different corners of the VAT playing field. They are experienced lecturers and leaders in their fields, guaranteeing a high level of education.

The program is aimed at tax practice professionals with two to nine years of work experience, who wish to broaden and deepen their knowledge of EU Law related to VAT. We warmly invite every tax professional in the tax consultancy practice, the business world, academia, the judiciary, other legal professions, Ministries or the Tax Authorities to participate in the Post-Master.

Because of the diversity of the participants, the training offers an extraordinary opportunity to further expand and strengthen your network. Do you work as a tax expert in one of the EU Member states, or even outside the EU, but working on EU VAT topics regularly? If so, the program will also be of interest to you. The admission requirements for the program can be found on page 11.

* Online participation during the on campus part of the program is possible for participants living outside of Europe. Please consult the programme coordinator for your options.

Most important advantages

- In-depth education
- International business focus
- Bridging theory and practice
- Interactive and hybrid programme
- International networking

Programme Management

PROF. DR. MADELEINE MERKX
Programme Director / EFS Board Member

Madeleine Merkx is Professor of Indirect Taxation at the Erasmus School of Law and a member of the Board of EFS. She is a partner at the Tax Research Center of BDO the Netherlands. She is also an editor of EC Tax Review, MBB (a Dutch academic tax journal), NL Fiscaal kennisbank (a VAT database), Btw-bulletin (a practical Dutch journal on VAT) and FED (a case law journal) and a regular contributor to WFR, Highlights & Insights, BNB (all tax law journals) and Taxvisions (a tax video platform).

ANNE JANSSEN, LLM
Programme Coordinator

Anne Janssen is a PhD researcher and a lecturer at Erasmus University Rotterdam. She conducts PhD research on the trust and distrust dynamic between the Member States' tax administrations when interacting within the context of the VAT One-Stop-Shop System. As a lecturer, Anne teaches courses in VAT and customs in the Master Indirect Taxation. In addition, she works as Manager Indirect Tax at the BDO Knowledge Centre, where she combines academic teaching with extensive practical experience in indirect taxation.

DRS. TED BRAAKMAN
Programme Coordinator

Ted Braakman is a former indirect tax advisor and university lecturer at Erasmus University Rotterdam. He has extensive experience in VAT and indirect taxation, having worked as an indirect tax advisor and partner at EY, as well as an independent tax advisor. From 2002 to 2019, Ted was a University Lecturer in VAT at Erasmus School of Law, where he taught VAT in the Master Indirect Taxation. In addition, he has extensive practical experience advising on indirect taxation, combining his academic expertise with a practical approach to complex VAT matters.

Programme | 10 March – 8 October 2027

Day 1	Wednesday 10 March 2027 (on campus)		
12.30–13.00		**PROF. MADELEINE MERKX** Partner BDO, Professor Erasmus School of Law, Board member and Programme Director EFS	**Introduction**
		ANNE JANSSEN PhD Researcher and Lecturer Erasmus University Rotterdam, Manager Indirect Tax BDO Knowledge Centre, Programme Coordinator EFS	
13.00–16.00		**PIETER BOUWHUIS** Head of VAT Dutch Ministry of Finance, Lecturer University of Leiden	**Taxable persons and taxable supply**
16.30–19.30		**PROF. JEROEN BIJL** Partner The VAT Consultancy Firm, Professor Indirect Taxes Nyenrode Business University and Deputy Judge in the appeal court of The Hague	**Taxable amount including vouchers**
		BART HEIJNEN Partner Loyens & Loeff, Lecturer Nyenrode Business University	

Day 2	Thursday 11 March 2027 (on campus)		
13.00–16.00		**ERWAN LOQUET** BDO Tax & Advisory Partner Luxembourg, Lecturer at the University of Luxembourg	**Exemptions**
16.30–19.30		**LL.D. MARTA PAPIS-ALMANSA** Assistant Professor, University of Alicante (Spain) and Guest Researcher, University of Copenhagen, Denmark	**Deduction (session 1)**
		JOSÉ MANUEL MACARRO OSUNA Associate Professor Tax Law, Prof. Titular Derecho Tributario, Universidad Pablo de Olavide de Sevilla	

Day 3 — Friday 12 March 2027 (on campus)

09.00–12.00	**JOHN GRUSON** Lecturer VAT Erasmus School of Law/Economics, Seminar Coordinator Top-Level Seminar EU VAT, Deloitte Tax Research Center, Senior Manager	**International trade - goods**
13.00–16.00	**KAROLINE SPIES** Professor at WU (Vienna University), Member of VAT Expert Group at European Commission, Senior Tax Manager at Deloitte	**International trade - services**
16.00–16.30	**PROF. MADELEINE MERKX** Partner BDO, Professor Erasmus School of Law, Board member and Programme Director EFS **ANNE JANSSEN** PhD Researcher and Lecturer Erasmus University Rotterdam, Manager Indirect Tax BDO Knowledge Centre, Programme Coordinator EFS	**Wrap-up**

Day 4 — Tuesday 16 March 2027 (online)

16.00–19.00	**PROF. MADELEINE MERKX** Partner BDO, Professor Erasmus School of Law, Board member and Programme Director EFS **MILJA BORMANN-BAKKER** Partner Indirect Tax at BDO	**Case study**

Day 5 — Thursday 18 March 2027 (online)

16.00–19.00	**LL.D. MARTA PAPIS-ALMANSA** Assistant Professor, University of Alicante (Spain) and Guest Researcher, University of Copenhagen, Denmark **JOSÉ MANUEL MACARRO OSUNA** Associate Professor Tax Law, Prof. Titular Derecho Tributario, Universidad Pablo de Olavide de Sevilla	**Deduction (session 2)**

Day 6 — Tuesday 23 March 2027 (online)

16.00–19.00	**PROF. WALTER DE WIT** Professor Erasmus School of Law, Judge at the Appeal Court of The Hague, EFS Programme Director **MARTIJN SCHIPPERS** Assistant Professor Erasmus School of Law, Senior Manager EY, EFS Programme Coordinator **ILONA VAN DEN EIJNDE** Senior Manager at EY, PhD student at the Erasmus University Rotterdam	**Supply chain and VAT (session 1)**

Day 7 — Thursday 25 March 2027 (online)

16.00–19.00

PROF. WALTER DE WIT
Professor Erasmus School of Law, Judge at the Appeal Court of The Hague, EFS Programme Director

MARTIJN SCHIPPERS
Assistant Professor Erasmus School of Law, Senior Manager EY, EFS Programme Coordinator

ILONA VAN DEN EIJNDE
Senior Manager at EY, PhD student at the Erasmus University Rotterdam

Supply chain and VAT (session 2)

Day 8 — Tuesday 30 March 2027 (online)

16.00–19.00

TRUDY PERIÉ
VAT specialist at Loyens & Loeff, Vicechair of the Indirect tax Committee of the Confédération Fiscale Européenne

LI SHAO WU
Tax Adviser Indirect Tax at Loyens & Loeff

Business restructuring and VAT (session 1)

Day 9 — Thursday 1 April 2027 (online)

16.00–19.00

TRUDY PERIÉ
VAT specialist at Loyens & Loeff, Vicechair of the Indirect tax Committee of the Confédération Fiscale Européenne

LI SHAO WU
Tax Adviser Indirect Tax at Loyens & Loeff

Business restructuring and VAT (session 2)

Day 10 — Tuesday 6 April 2027 (online)

16.00–19.00

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

OSCAR SMEETS
Director Indirect Tax (VAT) at Deloitte, Lecturer at Tilburg University

VAT in a digital environment (session 1)

Day 11 — Thursday 8 April 2027 (online)

16.00–19.00

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

OSCAR SMEETS
Director Indirect Tax (VAT) at Deloitte, Lecturer at Tilburg University

VAT in a digital environment (session 2)

Day 12 — Monday 12 April 2027 (online)

16.00–19.00

PROF. LISETTE VAN DER HEL - VAN DIJK
Professor Nyenrode Business University, Strategic Advisor Dutch Tax Authorities

MENNO GRIFFIOEN
Chair Expert Group Transfer Tax and Tax Policy Advisor at the Dutch Tax Authorities, Lecturer at Nyenrode Business University

Indirect tax assurance

Day 13 — Thursday 15 April 2027 (online)

16.00–17.30

PROF. TINA EHRKE-RABEL
Professor of Fiscal and Tax Law at the University of Graz, Research focus on European and Constitutional Tax Law with special emphasis on indirect taxes

EU principles and taxpayer rights

17.45–19.00

ANNE JANSSEN
PhD Researcher and Lecturer Erasmus University Rotterdam, Manager Indirect Tax BDO Knowledge Centre, Programme Coordinator EFS

Administrative cooperation in the field of VAT

Day 14 — Tuesday 20 April 2027 (online)

16.00–19.00

PROF. MAARTEN DE WILDE
Professor Erasmus School of Law, Partner PwC, EFS Programme Director

RUBEN DIRKS
Policy Adviser at the Ministry of Finance, Author for Wolters Kluwer

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

PROF. DAVID HUMMEL
Professor of Tax Law and Public Law, Friedrich-Alexander-Universität Erlangen-Nürnberg (FAU)

Panel session how the VAT world works: understanding the interaction between the judiciary, legislation, politics and practice

30 September – 7 October 2027 (online)	Verbal defence paper

Day 15	Friday 8 October 2027 (on campus)		
12.30–14.45		**EM. PROF. HAN KOGELS** Erasmus School of Law	**Panel session - VAT and entrepreneur strategies in the EU**
14.45–15.00		**Coffee and tea break**	
15.00–17.00		**MILJA BORMANN-BAKKER** Partner Indirect Tax at BDO	**Back to practice session**
		GERBEN MARKINK Partner Svalner Atlas Netherlands	
18.00–22.00		**Dinner including awarding of certificates**	

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 metropolis. Its inhabitants having over 170 different nationalities Rotterdam is a truly multicultural city. From Brazilian, Polish and Iranian restaurants to African and Asian supermarkets: you will find it in Rotterdam. Rotterdam is famous for its port, the largest of Europe. The River Maas runs through the 'skyscraper city' with its innovative, and avant-garde architecture. Behind the modern skyline, you will find a nice, even 'cosy' historic city centre.

Its international character is also reflected in the cultural activities of the city. International art is exhibited in the Boijmans van Beuningen Museum (currently closed for refurbishment) and the Kunsthal. Depot Booijmans Van Beuningen opened in the fall of 2021 and is the first art storage facility in the world that offers access to a museum's complete collection. In January you can watch movies from all around the world during the International Film Festival. In summer you can enjoy the Summer Carnival and the North Sea Jazz festival.

Erasmus University Rotterdam

Erasmus University Rotterdam is a global, top-100 research university, where ambitious students prepare for an excellent career. Erasmus University Rotterdam is one the biggest universities in the Netherlands, with a student population of 39,000 and a research community of around 1,400. 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 studies 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 on health, wealth, governance and culture.

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 taxation and European taxation for over 30 years. The work of EFS concentrates on the operation of both indirect taxes, covering 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 post-master programmes.

General information

Dates
From Wednesday 10 March to Thursday 20 April 2027, followed by the verbal defence of the paper from 30 September to 7 October 2027 and the certificate ceremony on Friday 8 October 2027.

Venue
The program will be held at the Erasmus University Rotterdam campus, Woudestein and online.

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 refer to our general terms and conditions which apply to hotel accommodation arranged by EFS for the course participant.

The amounts for hotel accommodation are as follows: 10 & 11 March 2027: € 150,– per night (including VAT).

Fees
€ 6.550 (including course materials, lunches and dinners).
Please note that we or you may be required to pay VAT in your country of origin. This will be charged/due on top of the price listed above. EFS applies an exemption for VAT in as far the program is subject to Dutch VAT.

Language
The programme is taught in English.

Workload
In addition to attending the program (with the exception of two sessions), you will need to allow time for proper preparation (on average, this will involve a morning for each day of tuition), as well as for writing and preparing to defend your paper.

Group size
As groups comprise a maximum of 25 participants, you can be assured of optimal and active participation.

Admission requirements
In view of the high standards set for this programme, participants are required to have an academic level of intellectual ability and at least two years of relevant work experience.

Disclaimer
EFS reserves the right to change the policy, programme, fees and other items referred to in this flyer.

Accreditation / Continuing professional development
The programme is accredited and you will therefore be eligible for continuing professional development ('Permanent Education') points, certainly if you are a member of the Dutch Association of Tax Advisers (NOB) or the RB organisation of tax advisers. We consider the completed Post-Master to count for 60 hours of professional development. You can find more information about this on the EFS website and on the website of your professional organisation.

Certificate
You will be awarded a certificate after successfully defending your paper. This will be awarded at the ceremony held to mark the end of the programme.

Contact / To apply
For more information, please contact:
Anne Janssen (as of 1 January 2027)
EFS PM EU VAT Programme Coordinator
janssen@law.eur.nl
06 24 20 88 43
www.erasmusfiscalstudies.nl

Ted Braakman (1 Sept. – 31 Dec. 2026)
EFS PM EU VAT Programme Coordinator
pmeuvat@erasmusfiscalstudies.nl
06 23 85 01 61
www.erasmusfiscalstudies.nl

Erasmus Fiscal studies (EFS)
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 on the impact of international and European law on taxation and customs for over 25 years. Its work covers indirect taxes, including VAT and customs duties, and also direct taxes, with a focus on individual, corporate and source taxation in a European and international context.

EFS, Erasmus University Rotterdam
Bayle Building, Room J5-29
Burgemeester Oudlaan 50
3062 PA Rotterdam
The Netherlands

E-mail pmeuvat@erasmusfiscalstudies.nl

www.erasmusfiscalstudies.nl

Follow us on:

LinkedIn EFS, Erasmus University Rotterdam
YouTube EFS, Erasmus University Rotterdam

EFS ERASMUS FISCAL STUDIES

Erasmus University Rotterdam