EFS – Erasmus Fiscal Studies

Conference

Smarter Borders, Stronger Markets

Customs Reform, VAT and EU Competitiveness

Thursday, 11 February 2027 | 13.30 – 18.00

Location: Erasmus University Rotterdam, Room M3-15, Van der Goot Building

Burgemeester Oudlaan 50, 3062 PA Rotterdam

Programme

13.30 – 14.00	**Registrations and welcome**
14.00 – 14.05	**Welcome address** – Prof. Madeleine Merkx
14.05 – 14.25	**General introduction by the European Commission** – Philippe Duponteil
14.25 – 15.00	**The Reform of the EU Customs Union** – Rebecca Pehlivan
15.00 – 15.30	**VAT consequences of the reform of the EU Customs Union** – Prof. Walter de Wit
15.30 – 16.00	**Refreshment break**
16.00 – 17.00	**Panel discussion** – Dr. Martijn Schippers (moderator), Frank Heijmann, Prof. Marie Lamensch, Jochem Sprenger
17.00 – 18.00	**Networking drinks**

Co-funded by the European Union. Views and opinions expressed are however those of the speakers and panellists only and do not necessarily reflect those of the European Union or the European Commission. Neither the European Union nor the European Commission can be held responsible for them.

EUTAX Observatory COMP

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Chair

PROF. MADELEINE MERKX
Erasmus School of Law, EFS, BDO

Moderator

DR. MARTIJN SCHIPPERS
Erasmus School of Law, EFS, EY

Speakers and panellists

PROF. WALTER DE WIT
Erasmus School of Law, EFS, Court of Appeal The Hague

PHILIPPE DUPONTEIL
DG TAXUD, European Commission

REBECCA PEHLIVAN
Deloitte Netherlands

FRANK HEIJMANN
Counsellor (Customs) Permanent Representation of the Netherlands

PROF. MARIE LAMENSCH
UCLouvain, Arteo

JOCHEM SPRENGER
General Secretary / Head Fenex

EFS Erasmus Fiscal Studies

Erasmus University Rotterdam

Conference

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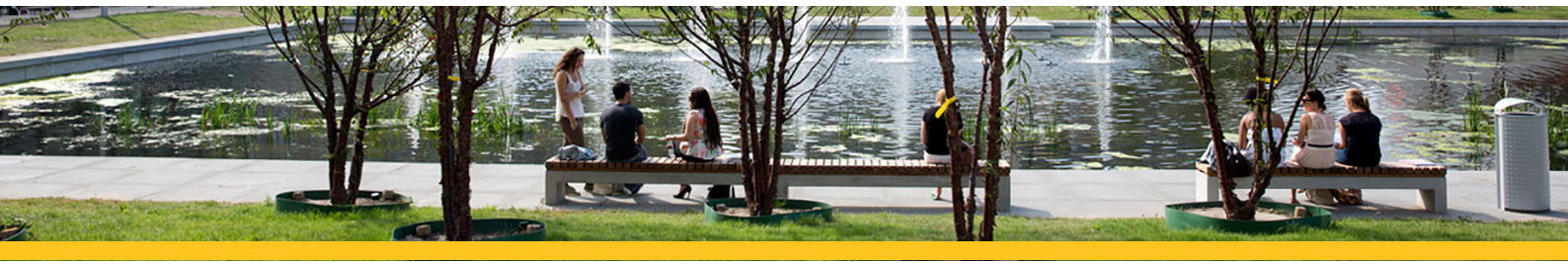
On 11 February 2027, EFS and the Erasmus School of Law are pleased to host its annual concluding conference for the post-master programmes in EU Customs Law and Indirect Taxes. The conference also forms part of the broader EUTAX COMP project in which ESL is a participating partner, which brings together academics, practitioners and policymakers to explore the future of EU taxation and customs policy. This year's theme, "Smarter Borders, Stronger Markets: Customs Reform, VAT and EU Competitiveness," focuses on the role of the evolving EU customs and VAT legislation in strengthening the competitiveness of the European Union while safeguarding effective border controls and the integrity of the internal market.

The choice of this theme is driven by the far-reaching reform of the EU Customs Union and changes to the EU VAT legislation. The reform of the EU Customs Union, including the introduction of the EU Customs Data Hub, new concepts such as the importer (for distance sales), an EU handling fee, and a temporary fixed import duty of EUR 3, are part of the most significant transformation of customs legislation in decades. At the same time, the European Union continues to refine its VAT framework, including measures affecting e-commerce, cross-border trade and administrative cooperation. These developments raise important questions about how customs and VAT rules can work together to facilitate trade, reduce compliance burdens and support the Union's competitiveness in an increasingly challenging global economic environment.

During the conference, leading experts from academia, business, advisory practice and government will share their insights on these developments and discuss how customs and VAT policy can contribute to resilient supply chains, digitalisation and economic growth. The programme will feature keynote presentations, practical examples highlighting the implications of the reforms for import processes and an interactive panel discussion addressing both the opportunities and challenges arising from the ongoing reform agenda.

We are pleased to invite professionals from the Netherlands and abroad working in consultancy, industry, government authorities, tax and customs administrations, international organisations and academia to attend this conference. In addition to contributing to the discussions within the EU Tax Compass project, the conference will also officially mark and celebrate the completion of the learning journey of participants in the 2026 edition of the EFS post-master programmes in EU Customs Law and Indirect Taxes.

Participation is free of charge and eligible for 3 Permanent Education points.



About EFS, Erasmus University Rotterdam

EEFS, 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 toplevel seminars.

EFS programmes are taught by renowned professors and guest speakers, whose experience and reputation in their specialised fields guarantee high educational standards. The programmes are designed for tax specialists with several or more years of professional experience, with the diversity in the backgrounds of participants and speakers making EFS a unique network platform for exchanging knowledge.

For more information, please visit our website: www.erasmusfiscalstudies.nl

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