

EFS Top-Level Seminar 2019

EU VAT: Recent Developments and Outlook

▶ 3-day programme, 25-27 September 2019

Prof. Ben Terra

Prof. Marie Lamensch

Andrea Parolini

Prof. Madeleine Merckx

Ronny Langer

Prof. Herman van Kesteren

Prof. Dennis Jensen

**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 taxation and European taxation for over 25 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.

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 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 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.

‘Quick fixes’ for 2020, the EU Directive on VAT and vouchers, new rules for the digital economy, recent case law from the European Court of Justice and proposals from the Commission. These are just some of the issues impacting daily practice in the ever-changing VAT landscape. As a top-level indirect tax specialist you operate in an environment of constant flux. You obviously have to keep up with developments and maintain an overview, both of your specialised field and commercially. But your time is scarce.

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 the prestigious speakers Prof. Ben Terra, Prof. Marie Lamensch, Andrea Parolini, Prof. Madeleine Merckx, Ronny Langer, Prof. Herman van Kesteren and Prof. Dennis Jensen, 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 7) from tax advisory services, legal practice, the judiciary, government bodies, tax authorities and academia to discuss, in an informal setting, the VAT implications of a wide range of topical issues, including the measures recently implemented or soon to be implemented across the EU.

As well as details of the ‘quick fixes’ to be introduced in 2020 and a comparison with existing German case law and practice, we will be discussing the initial experience of the VAT rules introduced in 2019 for the treatment of vouchers, transactions in shares and deduction of input tax at a holding company level, cross-border VAT aspects of head office/branch structures, and the EU and Italian approaches to rectifying invoices. You will also be updated on the Commission’s proposals for the digital economy, with specific attention for the role of online platforms, and the extension of the MOSS combined with the removal of the exemption for imports of small consignments. Other subjects discussed may include Brexit or the digital services tax (depending on the state of play at the time).

On the final day of the seminar, Ben Terra will ensure you are up-to-speed with all the relevant developments in Court of Justice case law. The seminar will end with a Q&A session on any remaining VAT issues you would like to raise with Ben Terra and me.

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 2019.

I look forward to seeing you in Rotterdam.

Kind regards,

Prof. Madeleine Merckx
Seminar Director



Programme | 25 - 27 September 2019

Day 1 Wednesday, 25 September 2019

12.00-12.30 **Arrival of participants at Erasmus University Rotterdam**

12.30-13.30 **Lunch at Erasmus Pavilion**

13.30-13.45  **PROF. MADELEINE MERKK** **Opening and welcome address**

Professor at Erasmus School of Law
Boardmember at EFS
Partner at BDO, The Netherlands

13.45-14.45  **ANDREA PAROLINI** **The scope of the tax, chargeability, deduction and formal requirements: the Italian perspective**

Università Cattolica of Piacenza,
Italy
Partner at Maisto e Associati, Italy

Economic versus non-economic activities and deduction of input tax; the moment the tax becomes chargeable; invoicing requirements; rectifying incorrect invoices; impact of online VAT reporting requirements; incorrect invoices, and moment of tax refund.

14.45-15.30  **RONNY LANGER** **A closer look at the quick fixes from 2020: Different interpretations, continued room for discussions**

Partner at KÜFFNER MAUNZ
LANGER ZUGMAIER
Rechtsanwaltsgesellschaft mbH,
Germany

Difference between consignment stock and direct cross-border supplies within the EU, including pending German cases; the new harmonized approach to intra-Community supplies in chain transactions; VAT identification numbers as a material requirement and proof of intra-Community supplies; practical impact on international trading companies.

15.30-15.45 **Coffee/tea break**

15.45-16.30  **RONNY LANGER** **A closer look at the quick fixes from 2020: Different interpretations, continued room for discussions (II)**

Partner at KÜFFNER MAUNZ
LANGER ZUGMAIER
Rechtsanwaltsgesellschaft mbH,
Germany

16.30-17.30  **PROF. MADELEINE MERKK** **The implementation of the EU Directive on VAT and vouchers: Simplified tax treatment across the EU?**

Professor at Erasmus School of Law
Boardmember at EFS
Partner at BDO, The Netherlands

What constitutes a voucher for VAT purposes? What is excluded from the definition? Difference between single-purpose vouchers and multi-purpose vouchers, other gift cards, vouchers used as part-payment, vouchers 'free of charge', regular discounts and consideration of less than face value; practical implications and problems.

19.30 **Dinner at Restaurant Fitzgerald, Rotterdam**





Day 2 Thursday, 26 September 2019

09.00-09.45



PROF. MARIE LAMENSCH
 Professor at Institute for European Studies, Professor at Vrije Universiteit Brussel, Belgium
 Professor at KU Leuven and UCLouvain, Belgium

The impact of the new VAT system for the digital economy as of 2019 and 2021 explained
 Update on the measures for intra-EU sales of electronic services; place of supply rules; simplification for sales of digital services by small businesses in the EU; evidence to determine the customer's location; the role and responsibilities of electronic marketplaces, including online platforms

09.45-10.00

Coffee/tea break

10.00-11.00



PROF. MARIE LAMENSCH
 Professor at Institute for European Studies, Professor at Vrije Universiteit Brussel, Belgium
 Professor at KU Leuven and UCLouvain, Belgium

The impact of the new VAT rules for the digital economy as of 2019 and 2021 explained (II)
 Simplifications for distance sales of goods and extension of the one-stop-shop (MOSS) for distance sales; fundamental changes regarding B2C sales of goods from outside the EU; MOSS applied to imports; other consequences of ending the exemption for small consignments; the role and responsibilities of platforms; imports and onward B2C supplies within the EU.

11.00-11.15

Coffee/tea break

11.15-12.15

Update on Brexit and related VAT and customs issues or digital services taxes (depending on current state of play)

12.15-13.30

Lunch at Faculty Club

13.30-14.30



PROF. HERMAN VAN KESTEREN
 Professor at Tilburg University, the Netherlands
 Partner at PWC, the Netherlands

VAT aspects of intercompany (head office) charges and deduction of input tax on mergers and acquisitions
 VAT treatment of onward cost charges; cross-border supplies of services or not; place of supply rules; recipient of the supply and deduction; transfer pricing aspects; implications of transfer pricing adjustments; European Commission's transfer pricing working paper; input tax deduction at holding company or head office level.

Day 2 Thursday, 26 September 2019 continued

14.30-14.45 **Coffee/tea break**

14.45-15.45



PROF. HERMAN VAN KESTEREN
Professor at Tilburg University,
the Netherlands
Partner at PWC, the Netherlands

Taxation of intercompany (head office) charges and deduction of input tax on mergers and acquisitions
Input tax deduction on costs directly attributable to acquisitions and sales of investments; economic versus non-economic activities; input tax deduction on general costs of private equity firms and holding companies; optimizing deduction.

15.45-16.00 **Coffee/tea break**

16.00-17.00



PROF. DENNIS JENSEN
Professor at Aarhus University,
Denmark

VAT treatment of head office – branch supplies and pro rata implications: Nordic countries' perspective
Single entity or separate taxable persons; fixed establishment for VAT purposes; application of the Skandia case and effect on treatment of internal supplies; impact of VAT grouping; VAT Committee guidelines on application of Skandia case; exempt supplies (banking and insurance), and VAT deduction at head office and branch level after the Morgan Stanley case.

18.30 **Informal meeting and dinner with the speakers during a boat trip in the port of Rotterdam**





Day 3 Friday 27, September 2019

09.00-10.30



PROF. BEN TERRA
 Professor at University of Lund,
 Sweden
 Professor at Universidade Católica
 Lisbon, Portugal

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

10.30-11.00

Coffee/tea break

11.00-12.30



PROF. BEN TERRA
 Professor at University of Lund,
 Sweden
 Professor at Universidade Católica
 Lisbon, Portugal

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

12.30-13.30

Lunch at Erasmus Pavilion

13.30-14.30



PROF. BEN TERRA
 Professor at University of Lund,
 Sweden
 Professor at Universidade Católica
 Lisbon, Portugal

**The Court of Justice and VAT: Recent judgments,
 opinions and pending cases (III)**

14.30-15.00



PROF. MADELEINE MERKK
 Professor at Erasmus School of Law
 Boardmember at EFS
 Partner at BDO, The Netherlands

Q&A session and discussion



PROF. BEN TERRA
 Professor at University of Lund,
 Sweden and Universidade Catolica
 Lisbon, Portugal

15.00-16.00



PROF. MADELEINE MERKK
 Seminar Director

Certificates awarded to participants



PROF. TED BRAAKMAN
 Seminar Coordinator

16.00

Closing and drinks at Erasmus Pavilion

Programme Management



◀ **PROF. MADELEINE MERKKX**
Seminar Director

Madeleine Merkkx is Professor of Indirect Taxes at the Erasmus School of Law, Programme Director of the EFS Post-Master in Indirect Taxes and a board member of EFS. 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.



◀ **TED BRAAKMAN**
Seminar Coordinator

Ted Braakman is a university lecturer on VAT at the Erasmus School of Law and Programme Coordinator of the EFS Post-Master in Indirect Taxes. He was previously partner at EY and is now external adviser to RED The Network, as well as having his own tax advisory practice.



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. With 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 Boijmans Van Beuningen Museum and the Kunsthall. 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).

Venue

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

Accommodation

Hotel accommodation close to the Erasmus University Rotterdam campus will be available for all participants.

Fee

€ 2,450 (this includes all seminar materials and meals and two nights of hotel accommodation).

Language

The seminar will be in English.

Target Group

EFS is looking forward to welcoming top-level 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, assistant professors, associate professors and full professors*).

Group size

As groups 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 Advisors. 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:

Ted Braakman

Seminar Coordinator

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www.eur.nl/efs

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