



# 7<sup>th</sup> International VAT Conference 2018

**27<sup>th</sup> – 29<sup>th</sup> June 2018**

from 27<sup>th</sup> June, 2.30pm to 29<sup>th</sup> June, 1pm

**at Seehotel Überfahrt, Lake Tegernsee (Munich)**

**INTERNATIONAL VAT CONFERENCE****27<sup>th</sup> – 29<sup>th</sup> JUNE 2018****AT SEEHOTEL ÜBERFAHRT,  
LAKE TEGERNSEE  
(MUNICH)**

As so successfully achieved in previous years, the goal of this year's conference is to once again provide participants with the unique opportunity to discuss the latest VAT issues with a team of international experts, as well as other conference attendees. The VAT panel will include representatives from the European Court of Justice, the EU Commission, the tax administrations of various Member States, major international corporations and universities, as well as experts in jurisprudence.

This unique set up offers participants the opportunity to exchange opinions, discuss VAT hot topics and have individual questions answered. All delegates will have the chance to leave the event having gained practical and relevant information and tips, which can immediately be put into effect. Support documentation will be available to delegates with respect to all sessions. Please join us for what will be a valuable, thought provoking and professionally enhancing event.

Who should join: VAT managers, VAT consultants, officials dealing with VAT.

Conference language: English

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Free shuttle service  
Munich Airport to Seehotel Überfahrt, Tegernsee

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**13.00 Check in and lunch****14.30 UK DEVELOPMENTS**

The introduction of joint and several liability for marketplace operators is not the only area in which the UK is breaking new ground regarding VAT. This session will give an overview of the various VAT initiatives the UK has launched.

*Mike Cunningham*

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**15.15 OECD UPDATE**

The OECD's work on establishing an international VAT/GST framework and on shaping sound and "future proof" international VAT/GST policies plays a very important role in today's technologically driven and highly interconnected global economy. This session will provide an update on the latest developments concerning the OECD's VAT/GST work.

*Piet Battieau (TBC)*

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**16.30 ITALIAN UPDATE**

Italy has introduced a new compulsory electronic invoicing system for domestic B2B transactions. This and other developments on VAT in Italy will be shared in this session.

*Andrea Parolini*

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**18.30 Cocktail reception****19.30 Dinner at hotel**

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**09.15 EU UPDATE**

EU VAT Action Plan – What is the status and what are the next steps planned by the EU Commission regarding the various legislative proposals and recently adopted Directives and Regulations?

*Maria Elena Scoppio*

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**10.00 THE E-COMMERCE PACKAGE**

**12.30** In an attempt to simplify current VAT legislation on e-commerce, one Directive and two Regulations were adopted at the end of last year. Business and Member States are now being called upon to transpose this new legislation within a business environment, which is developing very quickly. This needs to be done without hindering e-commerce, but at the same time, a level playing field for all players and offerings must be created.

**Moderator: Dr. Christian Salder**

*Sinead Sullivan*

*Nicola Collins*

*Dermot Donegan*

*Georg von Streit*

*Panelist: Maria Elena Scoppio*

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**11.00 Coffee break**

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**12.30 Lunch break**

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**14.00 ECJ UPDATE**

Given the unanimity principle on tax in the EU Council and the complex political decision process at EU level, the Court remains one of the most important institutions when it comes to being both a guardian of the EU VAT system and its inherent VAT principles, and in helping to develop the EU VAT system further, in a more harmonized way. This session will focus on interesting past cases that are relevant for your day to day business. Cases will be looked at from the perspective of Member States and plaintiffs, as well as the Court.

**Moderator: Dr. Stefan Maunz**

*Prof. Dr. Dr. Juliane Kokott*

*Prof. Dr. Dr. h.c. Ben J.M. Terra*

*Thomas Henze*

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**16.00 Coffee break**

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**17.00 Conclusion of Conference Day 1**

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**18.00 Bus departure**

**18.30 Dinner at Gebirgsschützenhütte**

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**09.00 THE DEFINITIVE REGIME**

**13.00** The aim to create a new definitive single EU VAT area, in order to tackle fraud, create more consistency and less red tape for cross-border trade has far-reaching consequences for both businesses and tax administrations. This session will focus not only on opportunities but also potential pitfalls, from a business perspective, as well as from the perspective of Member States and the EU Commission.

**Moderator: Karl-Heinz Haydl**

*Prof. Dr. Joachim Englisch*

*Henk Wildeboer*

*Donato Raponi*

*Francesco Spaziante*

*Panelist: Maria Elena Scoppio*

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**11.00 Coffee break**

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**13.00 Conclusion of Conference Day 2 and Lunch**

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# Speakers



**Prof. Dr. Dr. Juliane Kokott, LL.M., S.J.D.** Court of Justice of the European Union

Juliane holds the position of Advocate General at the Court of Justice of the European Union. Since October 2003, she has been responsible for approximately 1100 cases and has delivered more than 450 opinions, including around 100 on taxation. The latter cases concerned matters dealing with direct and indirect taxation, especially VAT, as well as state aid and internal market issues. Prior to joining the Court, Juliane was a professor at the universities of Augsburg, Heidelberg, Düsseldorf and St. Gallen. She was also a visiting professor at Berkeley Law. Juliane is a graduate of the universities of Bonn, American University/Washington D.C., Heidelberg and the Harvard Law School. She has authored and co-authored a broad variety of publications on European law and public international law, as well as on international and European tax law. Her book on the tax law of the European Union will be published this Year. Moreover, Juliane has actively initiated and organized several high-level expert conferences and symposia. Most recently, she assumed the chair of the Study Group of the International Law Association on the protection of taxpayers' fundamental rights.



**Maria Elena Scoppio** Head of Unit for VAT in the Directorate-General for Taxation and Customs Union in the European Commission

Prior to taking up her current position, Maria Elena was the adviser on taxation issues for Pierre Moscovici, Commissioner for Taxation and Economic Affairs. She was also a member of the two previous Taxation Commissioners' cabinets, Mr. Semeta and Mr. Kovacs. Before entering cabinet, Maria Elena worked for two years in the Legal Affairs Unit in DG TAXUD. A lawyer by training, prior to joining the European Commission, she was employed in the private sector as an international lawyer and tax adviser. Maria Elena holds a Master of Laws from the College of Europe in Bruges, a DESS diploma on International Taxation from the Ecole Supérieure des Sciences Fiscales of Brussels and a Ph.D. on European Taxation from the University of Bologna, in co-tutorship with the University R. Schuman of Strasbourg. She is the author of various books and articles on taxation and regularly lectures on fiscal subjects in various European institutes. In addition to her native Italian, Maria Elena speaks fluent English, French, Spanish and German.



**Prof. Dr. Joachim Englisch** Muenster University

Joachim studied law at the universities of Saarbrücken, Salamanca and Cologne. He holds a chair for tax law and public law at Münster University and is also the managing director of the university's Institute for Tax Law. He has published and lectured extensively on VAT topics. Joachim is a member of the EU Commission's VAT Expert Group (VEG) and standing adviser to the consumption tax unit (WP9) of the OECD.



**Sinéad Sullivan** International Tax Manager with the online marketplace, Etsy

Sinéad has been with Etsy since 2015. Sinéad's expertise is in VAT and she is actively involved in ongoing discussions concerning the role of digital platforms in VAT/GST collection. Sinéad is a qualified chartered tax adviser (CTA) and accountant (ACCA) and holds a degree in International Business and Language from the Dublin Institute of Technology.



**Prof. Dr. Dr. h.c. Ben J. M. Terra** University of Lund, Sweden; Católica Global School of Law, Portugal

Ben studied international law at the University of Amsterdam and (indirect) taxation at the University of Leiden. Previous positions held include head of post-graduate training in VAT, customs and excise at the Ministry of Finance in the Hague, professor of law at the University of Leiden and head of the global indirect tax practice of Ernst & Young. He has published numerous articles and books on indirect taxation and is also a consultant of the OECD, the European Commission and IMF. At present Ben is an indirect tax and European tax law lecturer at the Católica Global School of Law in Portugal and at the Lund University in Sweden.



**Dermot Donegan** Irish Revenue Commissioners – VAT Policy and Legislation

Dermot is the head of VAT Policy and Legislation in the Revenue Commissioners in Ireland. He acts as an Irish delegate at Council Working Party meetings and other Commission fora and chaired discussions on the new 2015 Place of Supply rules for TBE services, which were agreed during the Irish Presidency. He has performed many roles within the Irish Tax Administration including 5 years in Africa as a government adviser on GST and VAT.



**Nicola Collins** Google – Senior VAT Manager - EMEA

Nicola joined Google in 2011 and currently holds the position of Senior VAT Manager with responsibility for the EMEA region. Nicola started her career at KPMG as a tax trainee. She became a chartered accountant in 2004 and a member of the Irish Taxation Institute in 2005. After leaving KPMG in 2006, Nicola worked as a VAT tax team manager for Allied Irish Banks. She is an active participant in the OECD VAT/GST Guidelines project in her capacity as a member of the Technical Advisory Group.



**Piet Battiau (TBC)** OECD – Head of the Consumption Taxes Unit

Piet is the Head of the Consumption Taxes Unit in the Centre for Tax Policy and Administration (CTPA) of the OECD. He is responsible for the OECD's expanding work on indirect taxes, including the International VAT/GST Guidelines and the OECD Global Forum on VAT. He has been included in the International Tax Review's Global Tax 50 of the world's most influential persons in tax policy and practice every year since its inception in 2011. Piet joined the OECD in 2011. He began his career as a tax inspector for the Belgian Ministry of Finance in the early 1990's before moving on to an international financial institution in 1995, where he became Head of International Taxation and subsequently Head of Public Policy. He was also Chairman of the Fiscal Committee of the European Banking Federation. He studied Law in Brussels and Ghent and holds a Law degree and a degree in Tax Science.



**Henze, Thomas, MLE** Federal Ministry for Economic Affairs and Energy, Head of Division EU Litigation / Agent of the Federal Republic of Germany before the EU Courts

Between 2001–2010 Thomas was seconded to the European Court of Justice where he worked in the chambers of Advocate General Siegfbert Alber and Advocate General Juliane Kokott. Thomas lectures on CJEU procedural law and the Court's recent case law, (including VAT and direct taxation), at the Deutsche Richterakademie (German Judges Academy), the Vienna University of Economics and Business and the Freie Universität Berlin.

# Speakers



**Henk Wildeboer** Philips International BV – Head VAT/GST

Henk started his career in 1985 as an auditor with Dutch customs and excise. He then went on to become a VAT advisor with Ernst & Young and subsequently joined the tax group of Royal Philips Electronics as senior indirect tax advisor. Henk is now the head of the firm's VAT/GST department and is responsible for indirect taxes, worldwide. Until 2010, Henk was Chair of the VAT group Business Europe and has also chaired the BIAC-ICC VAT group in Paris. He was also one of the founders of the Technical Advisory Group that assists the OECD in the development of the OECD International VAT/GST Guidelines.



**Georg von Streit** Deutsche Post AG

Georg is a lawyer and certified tax consultant with 25 years of experience. He has worked for Deutsche Post DHL since 2004, including time spent in Buenos Aires where he was responsible for indirect taxation of the business in Latin America. Georg is located in Bonn and advises on central functions and entities in Europe and the Middle East. Prior to joining DPDHL, he worked in pwc's indirect tax group. Georg is a regular speaker at tax conferences and the author of various publications.



**Dr. Christian Salder** KÜFFNER MAUNZ LANGER ZUGMAIER

Christian advises clients on all aspects of national and international VAT issues and specializes in customs and excise duty matters. His particular focus is on import VAT related issues as well as optimizing cross-border supply chains and processing schemes. Christian has extensive experience in carrying out SAP-VAT audits and customs reviews. He also assists clients with external audits and represents them in dealings with the tax authorities and before the tax courts. His clients range from individuals to international groups. Prior to joining KMLZ, Christian spent several years working in the VAT department of a large tax consultancy firm. He is a post-graduate degree lecturer at the University of Münster and regularly lectures on VAT and customs related topics, as well as publishing comments, articles and annotations in these areas.



**Mike Cunningham** Deputy Director - HM Treasury

Mike heads up the VAT and Excise teams at HM Treasury. These cover all the relevant domestic, EU and international issues on VAT; alcohol and tobacco duty; gambling taxation; the Soft Drinks Industry Levy; and Insurance Premium Tax. Mike is also currently Chair of OECD's Working Party 9 – which covers consumption taxes. Mike has been at HM Treasury since September 2004, coming across from (what was then) HM Customs and Excise, which he originally joined back in 1987.



**Donato Raponi** Senior Advisor Taj (Deloitte network), former Head of VAT Unit in the EU Commission

Donato worked in the European Commission for 38 years, during which time he held various positions in the area of taxation policy. In October 2017 he joined Taj law firm as Senior Advisor, where he specialises in tax consulting and corporate strategy. Donato holds a Masters degree in European tax law and a Bachelor degree in economics. He is an honorary professor of European tax law at ESSF and co-author of the book "Arriva l'euro" (Carmenta Editor), as well as numerous articles on tax related matters.



**Andrea Parolini** Partner, Maisto e Associati

Andrea was admitted to the Association of Chartered Accountants in 1994. He joined Maisto e Associati in 1998, after having worked for another Italian tax firm, and became a partner in 2007. Andrea is the author of many publications on tax matters and is a regular speaker at congresses. Since 2006 he has been a lecturer (professore a contratto) in tax law at the Catholic University of Piacenza. Andrea has considerable expertise in VAT, EC law and the taxation of entertainers. In 1999, he obtained an LL.M. Degree in International Tax Law at the University of Leiden, The Netherlands. He is a member of the VAT expert group, which has the task of advising the European Commission on the preparation of legislative acts and other policy initiatives in the field of VAT, and in 2014 he was appointed advisor to the Italian Council of Ministers for VAT matters.



**Francesco Spaziante** Senior Officer, International Taxation, VAT expert, Agenzia delle entrate

Francesco works for the Italian Revenue Agency (International Tax Unit - Taxpayer Division). He is currently the European VAT Committee's Italian delegate. From July 2017 to February 2018 Francesco headed the International VAT Unit in the Italian Revenue Agency's Central Directorate for Tax Regulations. In addition to providing technical support with respect to the drafting, implementation and interpretation of EU legislation on VAT and other international initiatives in the field of VAT, the Unit deals with requests for rulings concerning the VAT treatment of intra-EU supplies. Francesco holds law and political science degrees from Tor Vergata University of Rome and Federico Secondo University of Naples. In 2013 Francesco received a national award from the Director of the Italian Revenue Agency for being the second most highly effective officer in the Italian revenue agency.

**Moderator**



**Karl-Heinz Haydl** Global VAT Practitioner

Karl-Heinz is a global VAT practitioner with 27 years of international VAT experience (with the German tax authorities, the big 4 and in industry with GE, as European Corporate VAT Advisory & Global VAT/GST Technical & Policy Leader). Karl-Heinz joined PwC Inhouse Solutions for Tax (IST) in April 2017, following the strategic partnership between GE and PwC. He is actively involved in a wide variety of industry and expert policy groups at an EU, Member State and global level - e.g., as chair of the Business and Industry Advisory Committee (BIAC) VAT/GST work to the OECD Technical Advisory Group (TAG) on VAT/GST.

**Moderator**



**Dr. Stefan Maunz** KÜFFNER MAUNZ LANGER ZUGMAIER

Stefan is a lawyer and certified tax consultant, with many years of experience in VAT and customs law. Stefan is a partner at KMLZ, a German law firm specializing in these areas. In addition, he has extensive experience working for international law firms in both Germany and the USA. He is a visiting lecturer at the University of Munich as well as a VAT Forum partner and Member of the VAT Expert Group, established by the EU Commission.

Please complete the form for each registrant and email to [office@ivcc.de](mailto:office@ivcc.de) or fax to

+49.(0)89.2175012-99

Title	Surname	First Name
Position		
Phone	Email	
Company/Organization		
Street	Street Number	
Postal Code	City, Country	
Signature	Purchase order number	

<b>Lunch</b> (Wed 27 June 2018):	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Welcome reception</b> (Wed 27 June 2018) Attending:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Dinner</b> (Wed 27 June 2018) Attending:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Dinner</b> (Thu 28 June 2018) Attending:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Lunch</b> (Fri 29 June 2018) Attending:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
I will be accompanied by guests:	<input type="checkbox"/> Welcome reception	<input type="checkbox"/> Dinner 27 June 2018
	<input type="checkbox"/> Dinner 28 June 2018	

Number	Name/s
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As conference places are limited, please note that registration is dependent upon your receipt of a formal confirmation.

**Conference Registration Fees:** Standard registration: EUR 880 (VAT excluded). Early registration (finalised prior to 27 April 2018): EUR 790 (VAT excluded). Registration fee includes conference binder, welcome reception and all meals.

**Registration Cancellation Policy:** Cancellation of registration must be notified in writing to International VAT Conference Club ([office@ivcc.de](mailto:office@ivcc.de)) or to KÜFFNER MAUNZ LANGER ZUGMAIER ([office@kmlz.de](mailto:office@kmlz.de)).

Cancellations prior to 27 April 2018 will result in a full refund. After 27 April 2018, only substitutions will be permitted.

**Accommodation:** Special rates have been arranged for conference delegates. Participants are requested to make their own reservations directly at the hotels. When making your reservation please refer to the keyword "International VAT Conference". Reservations at Waltershof, Egerner Höfe and Seehotel Überfahrt should be made prior to 14 May 2018.

5\* Althoff Seehotel Überfahrt (EUR 245), Überfahrtstraße 10, 83700 Rottach-Egern, Tel. +498022.6690

Seehotel Waltershof (EUR 204), Seestraße 77, 83700 Rottach-Egern, Tel. +498022.2770

Relais & Châteaux Egerner Höfe (EUR 149), Aribostraße 19-26, 83700 Rottach-Egern, Tel. +498022.6660

**Venue:** Seehotel Überfahrt, Überfahrtstraße 10, 83700 Rottach-Egern (Hourly courtesy shuttle bus from/to Munich Airport (45–60 min). Lake Tegernsee can easily be reached by train: [www.bayerischeoberlandbahn.de](http://www.bayerischeoberlandbahn.de))

We would like to draw your attention to the General Data Protection Regulation (EU-DSGVO). By registering for the conference you agree to this regulation ([www.ivcc.de](http://www.ivcc.de); Data Protection) and to the storage and use of your data.

We would be happy to include you in the mailing list for the free KMLZ VAT Newsletter. You can unsubscribe at any time. If you wish to stop receiving the KMLZ VAT Newsletter, please send an e-mail to [office@kmlz.de](mailto:office@kmlz.de).