

EFS, ERASMUS UNIVERSITY ROTTERDAM

EFS Top-Level Seminar 2018

EU VAT: Recent Developments and Outlook

3 DAY PROGRAMME

26 - 28 SEPTEMBER 2018

Prof. Ben Terra

Prof. Marie Lamensch

Andrea Parolini

Madeleine Merx

Fernando Matesanz

Hui Ling McCarthy QC

Jeroen Bijl

Prof. René van der Paardt



**Erasmus
University
Rotterdam**

EU VAT: RECENT DEVELOPMENTS



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 of the biggest universities in the Netherlands, with a student population of 23,000 and a research community of around 1,400.

On the lively and modern campus, students are constantly encouraged to develop their talents, 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.



Case law from the European Court of Justice in Luxembourg, proposals from the Commission in Brussels and, of course, Brexit: the VAT landscape is continually changing. As a top-level indirect tax specialist you operate in an environment of constant flux. You obviously have to keep up with developments in this environment 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 area of expertise. You can be assured of in-depth discussions with the most prestigious international speakers: Prof. Ben Terra, Prof. Marie Lamensch, Andrea Parolini, Madeleine Merkx, Fernando Matesanz, Hui Ling McCarthy and Jeroen Bijl.

KEY BENEFITS

- ▶ **In-depth sessions**
- ▶ **Intensive programme (2.5 days)**
- ▶ **Bridge between theory and practice**
- ▶ **Interactive**
- ▶ **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 the implications for VAT of a wide range of topical issues in an informal setting. The seminar will cover topical issues such as e-commerce and the digital economy, the impact of the EU Commission's recent proposals (especially the 'quick fixes' for 2019), the consequences of the new VAT rules on vouchers, the scope of VAT and the deduction right for non-economic activities and holding companies, and the latest developments in on-line VAT reporting. All based on the provisions of the EU VAT Directive.

Other issues to be covered include invoicing requirements and the proposed VAT rates.

The special attention to be given to the UK's forthcoming exit from the EU will reflect the stage that negotiations have reached by then. On the final day of the seminar Ben Terra will ensure you are completely up-to-speed with all the latest developments in European Court of Justice case law.

Are you looking to update, expand and exchange your highly specialised knowledge and to network with other top professionals? If so, sign up now for the EFS top-level seminar on 'EU VAT: Recent Developments and Outlook', to be held at the Erasmus University Rotterdam campus from 26 – 28 September 2018.

I look forward to seeing you in Rotterdam.

Kind regards,

Prof. René van der Paardt
Seminar Director



PROGRAMME

DAY 1 WEDNESDAY 26 SEPTEMBER 2018		
12.00 - 12.30		Arrival of participants at Erasmus University Rotterdam
12.30 - 13.40		Lunch at Erasmus Pavilion
13.40 - 13.45	René van der Paardt	Opening and welcome address
13.45 - 14.30	Andrea Parolini	Scope of the tax, economic versus non-economic activities, limitations to input tax deduction, deduction by holding companies, chargeability of the tax, and invoicing requirements
14.30 - 15.15	Fernando Matesanz	Real-time VAT reporting in the EU: the Spanish experience
15.15 - 15.45		Coffee/tea break
15.45 - 16.30	Jeroen Bijl	Vouchers: changes in the VAT treatment with effect from 2019. <i>Definitions, distinction between SPV and MPV, vouchers as part of chain transactions, distribution by third-party suppliers, practical consequences for businesses.</i>
16.30 - 17.00		Q&A session / discussion
19.30		Dinner at a restaurant in the city of Rotterdam
DAY 2 THURSDAY 27 SEPTEMBER 2018		
09.30 - 10.30	Madeleine Merckx	The European Commission's proposals regarding the future design of the VAT system. <i>The consequences of the 'quick fixes' by 2019 regarding the proof of application of zero rates, use of VAT numbers, the VAT rules for triangular transactions, the concept of the Certified Taxable Person and call-off stock (I)</i>
10.30 - 10.45		Coffee/tea break
10.45 - 11.45	Madeleine Merckx	The European Commission's proposals regarding the future design of the VAT system (II)
11.45 - 12.00		Coffee/tea break
12.00 - 12.45	Marie Lamensch	The impact of the new VAT rules for the digital economy. <i>The impact of the redefinition of a permanent establishment, the measures for intra-EU sales of electronic services by 2019 and the extension of the one-stop shop for distance sales of goods, both intra-EU and from third countries (I)</i>
12.45 - 14.15		Lunch at Erasmus Pavilion
14.15 - 15.15	Marie Lamensch	The impact of the new VAT rules for the digital economy (II)
15.15 - 15.30		Coffee/tea break
15.30 - 16.30	Hui Ling McCarthy	Brexit, the current status: potential impact on the VAT treatment of cross-border supplies (in particular, financial services and insurance), the continuing influence of the CJEU, MOSS and administrative burdens, and the customs union
16.30 - 17.00		Q&A session / discussion
18.30		Informal meeting and dinner with the speakers during a boat trip in the port of Rotterdam
DAY 3 FRIDAY 28 SEPTEMBER 2018		
09.30 - 10.45	Ben Terra	The Court of Justice and VAT: recent judgments, opinions and pending cases 2017-2018 (I)
10.45 - 11.15		Coffee/tea break
11.15 - 12.30	Ben Terra	The Court of Justice and VAT: recent judgments, opinions and pending cases 2017-2018 (II)
12.30 - 13.45		Lunch
13.45 - 15.00	Ben Terra	The Court of Justice and VAT: recent judgments, opinions and pending cases 2017-2018 (III)
15.00 - 15.30		Q&A session / discussion
15.30 - 16.00	René van der Paardt	Certificates awarded to participants
16.00		Closing and drinks at Erasmus Pavilion

SPEAKERS



JEROEN BIJL

International Tax Center Leiden, The Netherlands
Nyenrode Business University, The Netherlands
EY, The Netherlands



PROF. DR. MARIE LAMENSCH

Institute for European Studies, Vrije Universiteit Brussel, Belgium
KU Leuven and UCLouvain, Belgium



FERNANDO MATESANZ

Member of the Board and of the Scientific Committee of the IVA
Indirect Tax Leader in Spain (2017)
Spanish VAT Services Asesores SL, Spain



HUI LING MCCARTHY QC

The Chambers of John Gardiner QC - 11 New Square, London, United Kingdom



DR. MADELEINE MERKX

Leiden University, The Netherlands
Head of Knowledge Management (Indirect Tax), Deloitte, The Netherlands



PROF. DR. RENÉ VAN DER PAARDT

Erasmus School of Economics, The Netherlands
Partner at AKD Lawyers, The Netherlands



DR. ANDREA PAROLINI

Università Cattolica of Piacenza, Italy
Maisto e Associati, Italy



PROF. DR. DR. H.C. BEN J.M. TERRA

University of Lund, Sweden
Universidade Católica-Lisbon, Portugal



PROGRAMME MANAGEMENT



Em. Prof. René van der Paardt
Director of the EFS Top-Level Seminar on 'EU VAT: Recent Developments and Outlook'

René van der Paardt is Emeritus Professor of Indirect Taxes at the Erasmus School of Economics, Programme Director of the EFS Post-Master in Indirect Taxes, lecturer at the Amsterdam School of Real Estate and tax consultant at AKD N.V. He is editor of various legal journals, including *Highlights and Insights in European Taxation*, and regularly publishes in this and other periodicals.



Ted Braakman
Coordinator of the EFS Top-Level Seminar on 'EU VAT: Recent Developments and Outlook'

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 Kunsthal. 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 AND TIMES

From Wednesday 26 September (12.00 hrs) to Friday 28 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

€ 2,250 (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
braakman@law.eur.nl
+31 (0)6 23 85 01 61
www.europeanfiscalstudies.eu

EFS, Erasmus University Rotterdam

Tinbergen Building, H13-13

Burgemeester Oudlaan 50

3062 PA Rotterdam

The Netherlands

Tel. +31 (0) 10 408 1491

E-mail info@europeanfiscalstudies.eu

www.europeanfiscalstudies.eu

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