

**EFS Top-Level Seminar 2019**

# EU VAT: Recent Developments and Outlook

▶ 3-day programme, 25-27 September 2019

Prof. Marie Lamensch

Prof. Walter de Wit

Andrea Parolini

Prof. Madeleine Merckx

Dr. Jeroen Bijl

Ronny Langer

Prof. Herman van Kesteren

Prof. Dennis Ramsdahl 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 programmes and top-level seminars.

## 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. Marie Lamensch, Prof. Walter de Wit, Andrea Parolini, Prof. Madeleine Merx, Jeroen Bijl, Ronny Langer, Prof. Herman van Kesteren and Prof. Dennis Ramsdahl 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 9) 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 issues discussed will include an update on the state of play regarding Brexit and related VAT and customs issues.

The final day of the seminar 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.

**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 Merx**  
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**  
Professor at Erasmus School of Law  
Board member at EFS  
Partner at BDO, The Netherlands

**Opening and welcome address**

13.45-14.45



**ANDREA PAROLINI**  
Università Cattolica of Piacenza,  
Italy  
Partner at Maisto e Associati, Italy

**The scope of the tax, chargeability, deduction and formal requirements: the Italian perspective**

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**  
Partner at KÜFFNER MAUNZ  
LANGER ZUGMAIER  
Rechtsanwaltsgesellschaft mbH,  
Germany

**A closer look at the quick fixes from 2020: Different interpretations, continued room for discussions**

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**  
Partner at KÜFFNER MAUNZ  
LANGER ZUGMAIER  
Rechtsanwaltsgesellschaft mbH,  
Germany

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

16.30-17.30



**DR. JEROEN BIJL**  
International Tax Center Leiden,  
The Netherlands  
EY, The Netherlands

**The implementation of the EU Directive on VAT and vouchers: Simplified tax treatment across the EU?**

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



### PROF. WALTER DE WIT

Professor Erasmus School of Law,  
Partner EY, EFS Programme  
Director/Board member

### Update on Brexit and related VAT and customs issues

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 (II)**  
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 RAMSDAHL JENSEN**  
Professor at Aarhus University,  
School of Business and Social  
Sciences, 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. MADELEINE MERKX**  
 Professor at Erasmus School of Law  
 Board member at EFS  
 Partner at BDO, The Netherlands

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



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

10.30-11.00

**Coffee/tea break**

11.00-12.30



**PROF. MADELEINE MERKX**  
 Professor at Erasmus School of Law  
 Board member at EFS  
 Partner at BDO, The Netherlands

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



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

12.30-13.30

**Lunch at Faculty Club**

13.30-14.30



**PROF. MADELEINE MERKX**  
 Professor at Erasmus School of Law  
 Board member at EFS  
 Partner at BDO, The Netherlands

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



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

14.30-15.00

**Q&A session and discussion**

15.00-16.00



**PROF. MADELEINE MERKX**  
 Seminar Director

**Certificates awarded to participants**



**TED BRAAKMAN**  
 Seminar Coordinator

16.00

**Closing and drinks at Erasmus Pavilion**

# Programme Management



👉 **PROF. MADELEINE MERKK**  
Seminar Director

Madeleine Merkk 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 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

From Wednesday 25 September (12.00 hrs) to Friday 27 September (16.00 hrs) 2019.

## 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:

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*Seminar Coordinator*

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www.eur.nl/efs

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