

EFS Top-Level Seminar 2021

EU VAT: Recent Developments and Outlook

▶ 3-day programme, 22-24 September 2021

Prof. Simon Cornielje

Stephen Dale

Prof. Ad van Doesum

David Hummel

Prof. Roland Ismer

Prof. Marie Lamensch

Prof. Madeleine Merckx

Patrice Pillet

Max Schofield

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 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 top-level seminars.

Erasmus University Rotterdam

Erasmus University Rotterdam is a global, top-100 research university, where ambitious students prepare for an excellent career. It is one of the biggest universities in the Netherlands, with a student population of around 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 degree programmes 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, specifically on health, wealth, governance and culture.

The changes in the VAT e-commerce rules, the VAT implications of Brexit, the technological developments and the VAT treatment of intra-group transactions as a result of case law are just some of the issues impacting on daily practice in the ever-changing VAT landscape.

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 prestigious speakers – Prof. Marie Lamensch, Prof. Ad van Doesum, Stephen Dale, Prof. Madeleine Merckx, Prof. Simon Cornielje, David Hummel, Patrice Pillet, Max Schofield and Prof. Roland Ismer – you will also have the opportunity to engage in discussions with your peers.

KEY BENEFITS

- In-depth, interactive sessions
- Intensive 3-day programme
- Max. 28 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 the VAT implications of a wide range of topical issues, including measures recently implemented or soon to be implemented across the EU, in an informal setting.

During the seminar we will be discussing the developments in the field of e-commerce and Brexit, as well as the future of VAT, currently on the European Commission's agenda and the developments on the VAT and customs related initiatives included in the Tax Action Plan. We will also provide you with an overview of recent case law on the deduction of input tax where other parties benefit.

The effect of recent Court of Justice case law on the territoriality of VAT grouping and the VAT treatment of intra-group transactions between head offices and branches will be discussed on the second day of the seminar while the focus will also be on specific VAT grouping issues in Germany. Other topics for discussion will be the technological developments across the EU regarding real-time reporting, e-invoicing and e-reporting and the VAT aspects of intra-Community trading in 2021.

You will also be updated on the new VAT rules for e-commerce, which are due to be implemented on 1 July 2021, from both the perspective of EU traders and non-EU traders, and with special attention for the role and responsibilities of electronic platforms. As well as being updated on customs issues for non-EU traders, you will be informed about the status of Brexit and customs aspects that may arise from 1 July 2021 onwards as result of the trade deal negotiations.

The final day of the seminar will ensure you are up-to-speed with all the relevant developments in Court of Justice case law. All the sessions will include plenty of opportunity to discuss each of the topics in detail. The seminar will end with a general reflection on the issues presented and some overall conclusions.

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 22 - 24 September 2021.

I look forward to seeing you in Rotterdam.



Kind regards,

Prof. Madeleine Merckx
Seminar Director

Programme | 22 - 24 September 2021

Day 1		Wednesday, 22 September 2021	
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 Erasmus School of Law Board member EFS, BDO, The Netherlands	Opening and welcome address
13.45-14.45		PATRICE PILLET Head of Unit for VAT in DG Taxud European Commission	Future of VAT
14.45-15.45		PROF. SIMON CORNIELJE VU Amsterdam, Director PwC	Input tax deduction where others benefit?
15.45-16.00	Coffee and tea break		
16.00-17.30		PROF. MADELEINE MERKK Erasmus School of Law Board member EFS, BDO, The Netherlands	E-commerce and platform economy
19.30	Dinner at Restaurant Fitzgerald, Rotterdam		





Day 2 Thursday, 23 September 2021

09.00-10.00



STEPHEN DALE
EU Commission VAT Expert Group,
HEDEOS, France

Head office - Branch transactions, the impact of VAT grouping on cross border supplies and update on topical issues across the EU (I)

VAT grouping, VAT treatment of intra-group services as a result of Skandia America Corporation and Danske Bank case law, specific VAT grouping issues in Germany.

10.00-10.15

Coffee and tea break

10.15-11.15



STEPHEN DALE
EU Commission VAT Expert Group,
HEDEOS, France

Head office - Branch transactions, the impact of VAT grouping on cross border supplies and update on topical issues across the EU (II)

11.15-11.30

Coffee and tea break

11.30-12.00



PROF. ROLAND ISMER
Friedrich-Alexander University
Erlangen-Nürnberg, Germany

Real-time reporting, e-invoicing, e-reporting (developments across the EU)

Recent developments, overview of methods, impact for businesses, experiences in practice

12.00-13.30

Lunch at the Erasmus Pavilion

Day 2**Thursday, 23 September 2021 continued**

13.30-14.30



PROF. AD VAN DOESUM
Head of PwC's Knowledge Centre,
Court 's-Gravenhage (The Hague),
Maastricht University

VAT aspects of intra-Community trade in 2021 (I)

14.30-14.45

Coffee and tea break

14.45-15.45



PROF. AD VAN DOESUM
Head of PwC's Knowledge Centre,
Court 's-Gravenhage (The Hague),
Maastricht University

VAT aspects of intra-Community trade in 2021 (II)

15.45-16.00

Coffee and tea break

16.00-17.00



MAX SCHOFIELD
3PB Barristers, London

Brexit (deviations and similarities UK and EU after 1 January 2021)

18.30

Rotterdam city tour and visit to Euromast for drinks and dinner with speakers



Day 3 Friday, 24 September 2021

09.00-10.00



DAVID HUMMEL
European Court of Justice,
University of Leipzig

Functioning of the CJEU: ‘How to read the CJEU caselaw and the conclusions of the Advocate General’

10.00-10.30

Coffee and tea break

10.30-12.00



PROF. MADELEINE MERKX
Erasmus School of Law
Board member EFS,
BDO, The Netherlands

The Court of Justice and VAT: recent judgments, opinions and pending cases (I).



PROF. MARIE LAMENSCH
Arteo, Belgium,
Vrije Universiteit Brussel,
Université Catholique de Louvain,
Cyprus International Institute of Management

12.00-13.00

Lunch at Faculty Club

13.00-14.30



PROF. MADELEINE MERKX
Erasmus School of Law
Board member EFS,
BDO, The Netherlands

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



PROF. MARIE LAMENSCH
Arteo, Belgium,
Vrije Universiteit Brussel,
Université Catholique de Louvain,
Cyprus International Institute of Management

14.30-14.45

Coffee and tea break

14.45-15.45



PROF. MADELEINE MERKX
Erasmus School of Law
Board member EFS,
BDO, The Netherlands

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



PROF. MARIE LAMENSCH
Arteo, Belgium,
Vrije Universiteit Brussel,
Université Catholique de Louvain,
Cyprus International Institute of Management

15.45-16.00

Wrap up, closing remarks, conclusions and certificates awarded to participants

16.00

Meeting and drinks at Erasmus Paviljoen

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.



👉 **JOHN GRUSON**
Seminar Coordinator

John Gruson lectures on VAT in various Bachelor and Master courses at the Erasmus Schools of Economics and Law. He also conducts research in the field of VAT on soft law and is the coordinator of the Bachelor course Value Added Tax and the Master course Indirect Tax Assurance and Technology. He is also working as a tax advisor for the Tax Research Center of Deloitte.



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 metropolitan area. With residents of 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 Museum Boijmans Van Beuningen (currently closed for refurbishment) and the Kunsthal. Depot Boijmans Van Beuningen will open at 1 September 2021 and is the first art storage facility in the world that offers access to a museum's complete collection. 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 22 September (12.00 hrs) to Friday 24 September (16.00 hrs) 2021.

Venue

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

Accommodation

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

Fee

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

Language

The seminar will be in English.

Target Group

EFS looks forward to welcoming experienced 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 and assistant, associate and full professors*).

Group size

As the group will comprise a maximum of 28 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.

COVID-19

EFS follows the guidance provided by the Dutch government in relation to COVID-19. The course will take place physically at the Erasmus University in Rotterdam and during the course all necessary conditions ordered by the Dutch government will be met. Upon preference, participants have the option to follow the course online (via Zoom). If it is not allowed for the course to take place physically in Rotterdam because of COVID-19, the course will be postponed.

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 Advisers. 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:

John Gruson

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