

# [IVEA]

INTERNATIONAL VAT EXPERT ACADEMY



**26–27 September 2019**

**AT HUIS TER DUIN, NOORDWIJK AAN ZEE,  
THE NETHERLANDS**

# VAT EXPERTS

The aim of the academy is to bring together VAT experts from all over the world to discuss, in interactive and lively workshops, various issues that arise in the day-to-day business of VAT experts and practitioners. Workshops will be limited to small numbers of participants and will always be led by two very experienced trainers from leading firms specializing in VAT and senior in-house VAT managers. The workshops will have an international focus and be held in English.

Following a short introduction, individual case studies will be distributed. Participants will be given adequate opportunity to discuss their individual cases and to determine best practice solutions. Participants are encouraged to send their cases to the Academy in advance of the workshops. Participants are free to attend up to six of any of the workshops listed below. Please note that workshop numbers are limited, so early registration is recommended.

Who should attend? VAT managers, VAT consultants, officials dealing with VAT. Ideally participants should have in excess of five years VAT experience.

The time slots for each workshop are listed in the schedule below. Please select up to three workshops per day and only one per session.

**26 - 27  
SEPTEMBER  
2019**

**HUIS TER DUIN,  
NOORDWIJK  
AAN ZEE**

# [IVEA]

INTERNATIONAL VAT EXPERT ACADEMY



# TIME SCHEDULES

## THURSDAY 26 SEPTEMBER

	Workshop room 1	Workshop room 2	Workshop room 3
<b>1st Session</b> 10:00 am – 12:00 am	Get used to real-time reporting & new routines – Lessons learnt	Brexit and its impact on VAT and customs	E-commerce VAT – How to navigate all the (pending) issues and complexities of the EU VAT rules when selling online to customers in Europe
12:00 am – 13:00 pm	Lunch		
<b>2nd Session</b> 13:00 pm – 15:00 pm	In-house VAT Managers only	2020 Quick Fixes: call-off stock simplification	When Customs meets VAT: recent developments
15:00 pm – 15:30 pm	Coffee break		
<b>3rd Session</b> 15:30 pm – 17:30 pm	Mergers, acquisitions and business restructuring in VAT	2020 Quick Fixes: requirements for intra-community supplies (VAT-ID and proof of transport)	Tax risk management – how many shades of grey?
17:30 pm – 18:00 pm	Evening break		
<b>18:00 pm – 18:45 pm</b>	Plenary session		
18:45 pm	Informal Get Together		
19:30 pm	Dinner		

## FRIDAY 27 SEPTEMBER

	Workshop room 1	Workshop room 2	Workshop room 3
<b>1st Session</b> 09:00 am – 11:00 am	ECJ case law and impact on businesses	2020 Quick Fixes: chain transactions – definition and allocation of the transport	SAP and VAT: essentials for beginners
11:00 am – 11:30 am	Coffee break		
<b>2nd Session</b> 11:30 am – 13:30 pm	Financial services and VAT – Understanding the difference between active and passive financial income	Implementation and latest developments on vouchers and VAT	Developments of SAP solutions for Indirect Tax
13:30 pm – 14:30 pm	Lunch		
<b>3rd Session</b> 14:30 pm – 16:30 pm	Nasty VAT traps	VAT status update on 4 countries in the Gulf region (UAE/KSA/Oman/Bahrain)	Voluntary-disclosure regimes in France, Belgium and The Netherlands

# EXPERTS

**Prof. Dr. David Hummel** Legal secretary at the European Court of Justice at the cabinet of advocate general Kokott  
Plenary session · Workshop: ECJ case law and impact on businesses

David is professor at the University of Leipzig. In 2013, he completed his habilitation on the subject: "Neutrality of legal forms in public law" (venia legendi: public law, especially tax law and public economic law). David is a contributing author to many publications, including "Rau/Dürrwächter" (a commentary on the German VAT law). He is also engaged as a tutor in the fields of European tax law and State Aid law. Since October 2016 David has worked as a legal secretary at the European Court of Justice at the cabinet of advocate general Kokott.



**Bert Gevers** Partner, LOYENS & LOEFF N.V.  
Workshop: When Customs meets VAT: recent developments

Bert is a member of the Loyens & Loeff Indirect Tax Practice Group in Belgium and heads the international trade practice. He advises clients on the indirect tax and regulatory issues related to the international and domestic exchange of goods and services. Bert represents clients before the Belgian and Dutch authorities, courts and the European Commission, its advisory committees and the ECJ. He has extensive experience in counselling clients involved in (criminal) investigations. Legal 500 mentions Bert as a leading expert. He is a regular speaker at conferences and also lectures at the UCLL University. Bert chairs the Global Legal Customs Association and is a correspondent for Belgium within the International VAT Club. He is the co-founder and scientific coordinator of the blog [www.worldtradecontrols.com](http://www.worldtradecontrols.com). Bert has been a member of the Brussels Bar since 2000.



LOYENS & LOEFF

Belgium

**Judit Jancsa-Pék** Tax Advisor, Partner, LeitnerLeitner  
Workshop: Implementation and latest developments on vouchers and VAT

Judit is a leading tax advisor and partner at LeitnerLeitner. Judit is an economist and certified tax consultant under Hungarian law and also holds a postgraduate LL.M degree in international taxation. Judit's special focus is VAT, dealing with all types of issues relating to Hungarian and European VAT law and practice. She also deals with direct tax matters, such as transfer pricing, international corporate taxation, M&A transactions and reorganizations. Judit is a regular presenter at national and international tax seminars, client training events and conferences. She also frequently publishes articles dealing with various topics concerning national and international taxation.



leitnerleitner

Hungary

**Ronny Langer** Certified Tax Consultant, Partner, KMLZ  
Workshops: 2020 Quick Fixes: call-off stock simplification · 2020 Quick Fixes: chain transactions – definition and allocation of the transport

Ronny advises clients on all VAT matters in Germany as well as abroad. He specializes in cross-border VAT consulting connected to international VAT law and regularly lectures at professional events and in-house client VAT training sessions. Ronny is a partner at KMLZ, a German law firm specializing in these areas. As a former auditor and as a result of his experience in the corporate tax department of a DAX-30-group, Ronny has accumulated extensive knowledge of and experience in the types of VAT issues, which present themselves to businesses on a daily basis. He is also a member of various national and international VAT research groups and VAT clubs.



KMLZ

Germany

**Fernando Matesanz** Managing Director and founder, Spanish VAT Services  
Workshop: 2020 Quick Fixes: requirements for intra-community supplies (VAT-ID and proof of transport)

Fernando is a practising attorney and member of the Madrid Bar. He is the Managing Director of Spanish VAT Services, the principal independent VAT services provider in the Spanish market. Fernando is a member of the board of the International VAT Association and a frequent speaker at seminars and courses on international VAT at various Spanish universities and institutions. He has been recognized as Spain's leading indirect tax lawyer (International Tax Review 2015–2017), as well as a leading lawyer in the field of indirect taxes in Spain (Chambers and Partners Guide). He is a member of the Commission's EU VAT Forum.



SPANISH  
VAT  
SERVICES

Spain

**Georg von Streit** Lawyer and Certified Tax Consultant, Deutsche Post AG  
Workshop: VAT status update on 4 countries in the Gulf region (UAE/KSA/Oman/Bahrain)

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 the indirect tax group of pwc. Georg is a regular speaker at tax conferences and the author of various publications.



Deutsche Post DHL  
Group

Germany

**Thomas Vanhee** Founding Partner, Aurifer  
Workshop: VAT status update on 4 countries in the Gulf region (UAE/KSA/Oman/Bahrain)

Thomas is one of Aurifer's founding partners. He moved to the Arabian Gulf at the beginning of 2017 and has since advised different GCC governments on the pending introduction of VAT. Based in Dubai, he is currently assisting GCC businesses after the implementation of VAT. Thomas' tax career spans more than a decade. Prior to moving to the Gulf, he worked at tier 1 tax law firms in Brussels and Paris. Thomas teaches VAT and tax in various institutes in the Gulf.

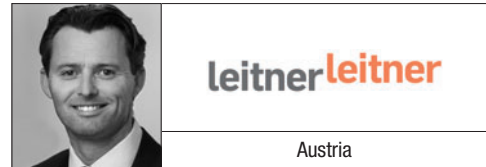


AURIFER

United Arab Emirates

**Dr. Hannes Gurtner** Auditor, Tax Advisor, Partner, LeitnerLeitner  
Workshops: Mergers, acquisitions and business restructuring in VAT · ECJ case law and impact on businesses

Hannes is head of his firm's VAT department and specializes in providing comprehensive advice to companies operating within Austria and across borders. His main areas of focus are general tax law, corporate transactions and all matters related to Austrian and European VAT law. Owing to his years of experience in European VAT law, Hannes is in high demand as an advisor for many international companies operating or intending to operate across borders. He is a sought after lecturer at numerous seminars and symposiums, holds workshops in companies and educational institutions and regularly publishes on special tax law issues, especially those relating to VAT law and his specialist areas. He is a certified tax advisor and auditor and has been a partner at LeitnerLeitner since 2006. On 1 October 2014, Hannes was appointed a member of the European Commission's VAT Expert Group.



**Paula Regales Alvarez** Partner, Care Tax  
Workshop: Developments of SAP solutions for Indirect Tax

Paula has a Master's degree in Business Administration by the University of Oviedo, and a post-graduate degree in International Taxation by Garrigues Law School. Following associate courses undertaken at the Institute of Indirect Taxation in the UK, Paula now specializes in indirect taxes. Paula is currently a partner at Care Tax, a consultancy firm providing indirect tax services, focusing on tax technology. Prior to becoming an entrepreneur, Paula worked in the tax department of various US multinationals, with her last role being Senior Manager Indirect Tax Compliance & Reporting with the Johnson Controls Group. Before that, she worked at DuPont de Nemours International for 14 years, where she held various VAT positions within the tax department, the last of which was as VAT manager EMEA, based in Switzerland. Paula's career has not only focused on pan-European VAT advisory services and on leading regional VAT teams, she also has broad experience in leading projects on Global Indirect Tax framework. Paula has been a member of the Tax Executives Institute since 2011. Between September 2015 and August 2017, she was chair of the Indirect Tax Committee, and since May 2018, she has been the chair of the Tax Technology committee.



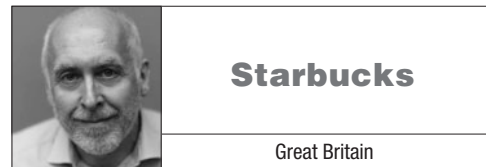
**Dr. Christian Salder** Lawyer, Certified Tax Consultant; Partner, KMLZ  
Workshop: Brexit and its impact on VAT and customs

Christian has broad experience in advising in 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 accompanies external audits and represents our clients in dealings with the tax authorities and before the tax courts. His clients range from individuals to international groups. He is a post-graduate degree lecturer at the University of Münster and regularly lectures on VAT and customs related topics, as well as regularly publishing comments, articles and annotations in these areas.



**Mark Houtzager** EMEA Tax Leader, Starbucks  
Workshop: Tax risk management – how many shades of grey?

Mark's background is in supporting multinationals with the management of their global indirect tax footprint. Mark has authored an extensive portfolio of articles and other publications on VAT, and frequently speaks at conferences. He was the co-author of one of the first books on the tax implications of e-commerce ("Caught In The Web", FED / Kluwer 1998). Mark joined Coopers & Lybrand in 1991, shortly after graduating from law school in Leiden, The Netherlands. He founded US VAT, Inc. in August 2010, after having spent 20 years as a dedicated VAT expert at PwC and Deloitte. Mark has lived in Singapore, Connecticut and New York. In July 2017 he joined Starbucks as their London-based EMEA Tax Leader. His focus now reaches beyond indirect taxes to include "everything that is tax, and beyond". Building a world-class tax department in EMEA is one of Mark's top deliverables.



**John Voyez** Partner, Smith & Williamson  
Workshops: Brexit and its impact on VAT and customs · Financial services and VAT – Understanding the difference between active and passive financial income

John has a business tax background and has specialised in VAT for nearly 30 years. John's main VAT advisory area is international cross border transactions where he regularly works with a network of advisers on a global basis. John has undertaken numerous assignments in the EMEA region and particularly focuses on VAT advice for US in bound businesses to Europe. Most recently John has been working on the implementation of VAT in the UAE, and assisting businesses in the region. John is a regular speaker at international VAT conferences and is a Fellow and Council member of the Chartered Institute of Taxation, being part of their VAT & Indirect Taxes Sub-Committee. John also represents The CIOT in Brussels at meetings with the Confederation Fiscale Europeenne, a body which regularly makes representations at EC level on taxation matters. He is closely involved with the Nexia Global Indirect Taxes Group.



**Raymond Feen** Owner, The VAT Consultancy Firm  
Workshop: When Customs meets VAT: recent developments

Raymond is an experienced international VAT consultant. Since 1996 he has worked in international VAT for a Big Four firm (9 years) and spent 6 years in industry as an in-house VAT manager. In 2010 Raymond started his own company, ALLVAT, in the Netherlands and joined The VAT Consultancy Firm in 2017. He is a frequent speaker at international seminars and regularly organizes trainings for the Federation of Dutch exporters and the Chamber of Commerce. Raymond is member of the board of the IVA and the technical committee. His focus is on the international supply chain and cross border trade by companies all over the world.



**Ron Nikken** Tax Lawyer INSENSE ROADS BV - VAT POLICY AND ADVICE

Workshop: E-commerce VAT – How to navigate all the (pending) issues and complexities of the EU VAT rules when selling online to customers in Europe

Ron is an experienced tax lawyer and operates his own company, INSENSE ROADS BV (www.in-senseroads.com), providing VAT and excise duty advice to European based clients. Prior to 2016, Ron spent 20 years as the Head of Indirect Tax at a large retail company. Before that, he worked for almost 10 years as a tax advisor with several of the Big Four companies, also in the field of corporate income tax. Ron has been chairman of the EuroCommerce Taxation Committee in Brussels for more than two decades and has also been an active member of the EU VAT Forum, the VAT Expert Group and the Excise Contact Group for many years now. Ron has an extensive network of relationships throughout Europe and is a regular conference speaker.



**Marie-Odile Duparc** Lawyer, Counsel, CMS Francis Lefebvre Avocats

Workshops: 2020 Quick Fixes: requirements for intra-community supplies (VAT-ID and proof of transport) · Voluntary-disclosure regimes in France, Belgium and The Netherlands

Marie-Odile joined CMS Francis Lefebvre Avocats in 1995. She specializes in VAT matters, other indirect taxes and payroll tax with an industrial and commercial dominance. She advises both French and international companies concerning their operations within and outside the European Union, assists them in matters with the French Tax Authorities (tax audits and individual or collective rulings) and represents them in court. Marie-Odile has extensive experience in dealing with EU and international VAT matters and, in particular, complex cross-border operations. She regularly publishes articles in specialised tax publications.



**Andrea Claudia Springer** Head of Tax (Senior Expert Corp. Tax & VAT), Panasonic

Workshops: Get used to real-time reporting & new routines – Lessons learnt · Mergers, acquisitions and business restructuring in VAT

Andrea is the Head of Tax (Direct & Indirect Tax) at Panasonic Industry Europe GmbH, based in Hamburg, Germany. She is an experienced in-house VAT professional and leads the VAT and direct tax expert team which deals with EU and non-EU tax issues. Andrea established the first tax department inside the Panasonic group, worldwide. Andrea has extensive experience in merger & demerger group activities. She previously worked, for several years, at Deloitte in the International VAT Department in Düsseldorf and prior to that operated her own business in Berlin (as an executive consultant).



**Knut Barthel** Product Director Localization Brazil, SAP

Workshop: Developments of SAP solutions for Indirect Tax

Knut began his career at SAP as a developer and later headed various localization product management teams in the Americas, Europe and Asia. In 2011, Knut relocated to São Paulo as portfolio owner for Brazil. In addition to this role, Knut is heading the topic domain "Tax" and is responsible for driving the evolution of SAP's Solution Portfolio for Global Tax Management.



**Stijn Vastmans** Lawyer, Partner Tiberghien Advocaten / Avocats / Lawyers

Workshops: 2020 Quick Fixes: chain transactions - definition and allocation of the transport · Voluntary-disclosure regimes in France, Belgium and The Netherlands

Stijn is head of the VAT, customs and excises department at Tiberghien. He specializes, amongst other practice areas, in VAT issues for the public and non-profit sector, real estate projects, public-private partnerships, import/export transactions, financial services, VAT audit and litigation. Stijn works both on a national and an international level and represents Tiberghien in various international VAT network groups. He is the author of various articles on VAT in tax newsletters. He is responsible for updating the Tiberghien tax manual for indirect taxes. He is also a regular speaker at internal and external tax seminars.



**Dr. Lars Rößler** Dipl.-Physiker, KMLZ

Workshop: SAP and VAT: essentials for beginners

Lars studied physics at the University of Jena with a focus on numerical simulations and data analytics. Lars advises our clients on all tax-related issues connected to SAP. He specializes in the analysis of SAP processes and customization with a particular focus on the modules MM, SD and FI. He has very broad experience in developing analysis for data mining and process remodulation based on ERP data, as well as in developing software. Prior to joining KMLZ, Lars worked for several years in the IT management advisory department of a Big Four.



**Jan Koerner** Director of VAT, BASF SE

Workshop: Tax risk management – how many shades of grey?

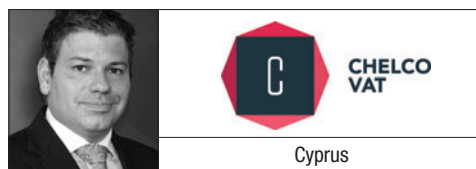
Jan is responsible for the BASF group's legal and organizational VAT consulting in Europe. Within the scope of a more comprehensive VAT project, Jan has led a subproject called "VAT risk management" for BASF. Here, a VAT control system, which is based on SAP Tax Compliance Management, was implemented in 30 countries in which BASF Group companies are VAT registered. Jan is a member of the VAT working group, BUSINESSEUROPE, as well as the BDI and VCI VAT working groups. He also represents the BDI and the DIHK as a member of the "VAT Expert Group" at the Taxation and Customs Union Directorate-General (TAXUD) of the European Commission.



**Alexis Tsielepis** BSc (1st), FCA, Managing Director, Chelco VAT Ltd.

Workshops: Financial services and VAT - Understanding the difference between active and passive financial income · Nasty VAT traps

Alexis has 15 years experience in VAT consulting. He is a highly qualified tax specialist with extensive vocational and educational experience in European Value Added Tax (VAT). Alexis has been a member of the VAT Committee of the Institute of Certified Public Accountants of Cyprus (ICPAC) since 2004 and is a fellow of The Institute of Chartered Accountants in England and Wales (ICAEW). He is a member of various VAT committees and has authored a number of tax syllabuses and articles on matters pertaining to Cyprus and EU indirect taxation. Alexis also lectures extensively on VAT for private and public companies, professionals and institutions, as well as government agencies and departments.



Cyprus

**Marja van den Oetelaar** Owner, The VAT Consultancy Firm

Workshop: Nasty VAT traps

Marja is a tax lawyer with 13 years' experience working as a VAT specialist in two of the Big Four firms. In 2002 Marja founded her own firm, The VAT Consultancy Firm, located in Naarden in the Netherlands. The VAT Consultancy Firm advises global companies on international VAT issues. Marja also lectures on VAT for several tax institutions. She has also published several books and articles on VAT.

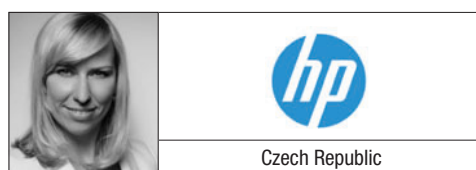


Netherlands

**Tereza Smejkalova** EMEA Indirect Tax Director, HP

Workshops: In-house VAT Managers only · Implementation and latest developments on vouchers and VAT

Tereza is an EMEA Indirect Tax Director with HP, based in Prague, Czech Republic. She is an experienced in-house VAT professional and leads the EMEA VAT expert team. Tereza has extensive experience in supply chain structures and transformation, marketing programs and VAT risk management framework. She previously led the tax work stream during HP's separation in the EMEA region. Tereza holds a Masters Degree in taxation and is a certified tax advisor. Tereza is a member of both the VAT Expert Group, established by the EU Commission, and the International Fiscal Association.



Czech Republic

**Konrad Köhler** Director Indirect Tax, Schaeffler AG

Workshop: In-house VAT Managers only

Konrad worked as an assistant and subsequently as a Senior Tax Consultant in the VAT department of Ernst & Young AG for more than three years. In 2009 he joined the Schaeffler Group as a specialist respectively Director Indirect Tax and is responsible for all VAT related issues for the Schaeffler Group companies located in Europe, as well as wage, energy and withholding tax for German group companies.



Germany

**Pablo Lujan** Partner, IVA CONSULTA

Workshop: Get used to real-time reporting & new routines – Lessons learnt

Pablo has worked for almost ten years in VAT at IVA CONSULTA, primarily providing consultancy services to non-established companies operating in Spain. He also conducts VAT seminars specialising in topics such as consignment stocks, proof of cross-border supplies of services and doing business in Spain. Pablo previously worked for one of the big four dealing with transfer pricing issues and in DG TAXUD at the European Commission. Pablo gained his law degree from the University of Las Palmas, Spain, and an International and European Tax Law advanced master's degree from the University of Maastricht, Netherlands.



Spain

**Sophie Claessens** Senior Manager, Tax EU Public Policy, Amazon Europe

Workshop: E-commerce VAT – How to navigate all the (pending) issues and complexities of the EU VAT rules when selling online to customers in Europe

Sophie is a member of Amazon's EU public policy team in Brussels where she leads and coordinates Amazon's VAT and corporation tax policy efforts at a pan-EU level. Sophie has previously worked as a tax advisor at PwC and has advised many technology, ecommerce, media and telecoms businesses on VAT. She works closely with EU stakeholders on reforms to the VAT system, including the VAT ecommerce package and the Definitive VAT System. She holds a Master degree in Law and an Executive Master in Taxation. She is author of various publications on VAT and the digital economy.



Belgium

**Emmanuel Cotessat** Associé/Partner, EmmanuelCotessat Sté d'Avocats

Workshops: 2020 Quick Fixes: call-off stock simplification · SAP and VAT: essentials for beginners

Emmanuel is a French lawyer who has been specializing in indirect taxes for 25 years. After 10 years in Big Four firms he established his own tax law practice in 2000. Emmanuel's firm focuses on three main areas: Advising large multinational firms on supply chain and IT VAT & customs related issues, outsourcing of indirect tax compliance in the EU and litigation. His clients are from the pharmaceutical, aeronautics, energy and engineering sectors. Emmanuel is the representative of the International VAT Association at the EU VAT FORUM and is a member of the European Commission's VAT Expert Group.



France

# WORKSHOPS

## **2020 Quick Fixes: chain transactions - definition and allocation of the transport**

The 2020 Quick Fixes will alter the landscape for chain transactions. They will serve to implement harmonized regulations for the allocation of the transport. However, there are currently no regulations on chain transactions with third countries or regarding cases where the first supplier or the last recipient orders the transport. How to prepare for this?

## **Mergers, acquisitions and business restructuring in VAT**

VAT plays an important role in M&A transactions and triggers VAT issues for all parties involved: the seller, the acquirer and the target. Businesses acquiring or selling other businesses have to consider a complex set of rules in order to avoid incurring significant and unexpected costs. Different types of transactions (asset deal vs share deal, merger and demerger, exchange of shares, transfer of assets vs transfer of a going concern) lead to different VAT consequences (taxable vs tax free/out of scope). In this workshop, the VAT issues and VAT implications arising in the different M&A scenarios for businesses looking to restructure and/or acquire or sell businesses locally or in other jurisdictions, will be highlighted. There will be a strong focus on the practical approach and what an in-house indirect tax team needs to consider e.g. to seek maximum VAT recovery for due diligence and advisers' costs, cashflow and VAT planning and other administrative obligations which must be fulfilled in order to ensure VAT compliance.

## **ECJ case law and impact on businesses**

Every month the ECJ produces new case law, which may impact your business. In this session, a number of new and pending cases, which need to be taken into account in your day to day practice, will be discussed

## **2020 Quick Fixes: call-off stock simplification**

The 2020 Quick Fixes should simplify matters for cross-border supplies using call-off stocks, but at the same time the new rules might complicate matters. In this session we will concentrate on these possible issues.

## **In-house VAT Managers only**

This workshop is exclusively for in-house VAT managers, who would like the opportunity to share experiences and discuss challenging issues and topics solely amongst themselves. The topics discussed will be of the participants own choosing, without restriction or reservation.

Please note that the workshop is designed only for those managers who have extensive and proven experience in handling European VAT issues at a senior level.

The workshop will be limited to a maximum of 20 in-house VAT managers, on a first come first served basis. This workshop will be offered free of charge when booking at least one additional regular workshop.

## **SAP and VAT: essentials for beginners**

Increasingly, companies expect their VAT managers to be capable of using SAP in order to manage and oversee system works with tax codes and to know how these links to general ledgers. In this workshop, emphasis will also be placed on the way data downloads can be used to monitor and ascertain VAT compliance.



## **Financial services and VAT - Understanding the difference between active and passive financial income**

Given that VAT is a consumption tax, it is perhaps correct that investment income (passive income) should not fall within its scope. With respect to interest income, there is a fine line dividing whether this income constitutes active or passive income. Although the ECJ has provided some guidance in its judgments, the jurisprudence does not appear consistent. This workshop will analyse the question of active and passive financial income, through relevant ECJ judgments, and attempt to form an understanding of these concepts, from a VAT perspective.

## **Nasty VAT traps**

Although the European VAT legislation consists of a harmonized set of rules, Member States have their own "particular exceptions" to what is considered to be these standard rules. If you are unaware of these exceptions, you may ultimately be confronted with some nasty surprises and, as a result, lose VAT. The interpretation of some of these so-called standard rules can also differ greatly between the Member States. When you least expect it, you may suddenly find yourself facing a tough discussion with the relevant authorities, in instances where other countries adopt a more pragmatic approach.

## **Implementation and latest developments regarding vouchers and VAT**

Directive 2016/1065 on vouchers came into force on 1.1.2019 and thus Member States are now obliged to implement the new VAT rules accordingly. However, in some Member States the final implementation is still pending, whereas in others the tax authorities have issued detailed guidelines on their interpretation. This workshop will give you an overview of the latest developments on the implementation by pointing out, with the aid of practical examples, the pitfalls and obstacles of using "vouchers".

## **Voluntary-disclosure regimes in France, Belgium and the Netherlands**

VAT is a process driven tax and oftentimes mistakes occur. Once detected, it is the responsibility of VAT practitioners to reach the best possible solution, involving both disclosure of errors to the tax authorities and management of the particular VAT problem itself. Other aspects, such as reputation or cash flow, interest, penalties or even criminal law consequences have to be taken into consideration when opting for a particular course of action. In some jurisdictions, special "voluntary disclosures regimes" have been implemented that require the fulfilment of explicit formal and material criteria. This workshop will explore the optimal way to deal with voluntary disclosures in general and will consider the situation in France, Belgium and the Netherlands.

## **2020 Quick Fixes: requirements for intra-community supplies (VAT-ID and proof of transport)**

The 2020 Quick Fixes will serve to harmonize but will also, simultaneously increase the requirements for the zero-rating of intra-Community supplies. Will the new rules solve the pre-existing issues of in excess of 25 years standing? Or will the Quick Fixes complicate things and raise new challenges to be overcome?

## **Brexit and its impact on VAT and customs**

By the time this workshop is held, we will either have Brexit or a miracle will have happened. In any case, trade between the UK and the European mainland may have changed and the UK may have implemented changes (or not) in its national legislation. In this workshop, we focus on the developments resulting from the vote for Brexit.

## **Tax risk management - how many shades of grey?**

In this workshop, technical issues, organizational challenges and experiences dealing with the implementation of a tax control framework will be discussed. What (internal) hurdles need to be overcome in order to stay in control?

### **Developments of SAP solutions for Indirect Tax**

This workshop will be covering the evolution and recent additions, in terms of functionalities, for Indirect Tax, including electronic invoicing, digital bookkeeping, tax automation, tax analytics and tax data warehousing. We will also be covering a comparison of current SAP structure vs SAP S/4Hana structure: pros and cons.

### **When Customs meets VAT: recent developments**

This workshop will deal with various situations where the VAT treatment is impacted by customs. It will include a discussion of the taxable basis for customs & VAT, customs & VAT valuation issues (including the effect of TP adjustments), proof for export and the impact of INCO terms on customs & VAT. In the eyes of the European Commission, the AEO status for customs guarantees a (future) CTP status for VAT. Is this a fact or an assumption and could this also work the other way – CTP means AEO?

### **VAT status update on 4 countries in the Gulf region (UAE/KSA/Oman/Bahrain)**

In 2018, the first two Gulf States introduced their respective VAT systems. Now, in 2019, the third and fourth Gulf States are in the process of introducing VAT. This workshop will get you up to speed with the current developments in the rapidly changing Gulf VAT landscape.

### **Get used to real-time reporting & new routines – Lessons learnt**

Despite the total absence of any EU harmonization, real-time reporting systems are, in essence, the embryos of the future VAT world. IT processes will have to cope but making it all work will still require the input of some human intelligence. The purpose of this workshop is to follow-up on these schemes and discuss/exchange best practices.

### **E-commerce VAT – How to navigate all the (pending) issues and complexities of the EU VAT rules when selling online to customers in Europe**

Everybody takes part in e-commerce, whether as a buyer or a supplier or both at the same time. The foremost question to be answered is whether there is a supply of goods or services. An incorrect qualification of a supply can result in a VAT treatment going terribly wrong. In this workshop, we will focus on the different roles of traders in e-commerce and the authorities' future plans when it comes to collecting VAT via or from e-commerce platforms.

---

### **PLENARY SESSION**

The role of the ECJ in applying, interpreting, creating and pushing for the changes towards new VAT rules. Is the ECJ applying the Directive or are they creating the new rules?

# REGISTRATION FORM

Please complete the form for each registrant and email to [office@ivcc.de](mailto:office@ivcc.de) or fax to +49.(0)89.2 17 50 12-99

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

**Please select up to three workshops per day and only one per session.**

I would like to participate in the following workshop(s):

## IVEA 2019 – THURSDAY 26 SEPTEMBER

- |   |  |  |   |
|---|--|--|---|
| <b>1st Session</b><br>10:00 am–12:00 am | <input type="checkbox"/> Get used to real-time reporting & new routines – Lessons learnt | <input type="checkbox"/> Brexit and its impact on VAT and customs                    | <input type="checkbox"/> E-commerce VAT – How to navigate all the (pending) issues and complexities of the EU VAT rules when selling on-line to customers in Europe |
| <b>2nd Session</b><br>13:00 pm–15:00 pm | <input type="checkbox"/> In-house VAT Managers only*                                     | <input type="checkbox"/> 2020 Quick Fixes: call-off stock simplification             | <input type="checkbox"/> When Customs meets VAT: recent developments  |
| <b>3rd Session</b><br>15:30 pm–17:30 pm | <input type="checkbox"/> Mergers, acquisitions and business restructuring in VAT         | <input type="checkbox"/> 2020 Quick Fixes: requirements for intra-community supplies | <input type="checkbox"/> Tax risk management – how many shades of grey?   |

## IVEA 2019 – FRIDAY 27 SEPTEMBER

- |   |  |   |  |
|---|--|---|--|
| <b>1st Session</b><br>09:00 am–11:00 am | <input type="checkbox"/> ECJ case law and impact on businesses   | <input type="checkbox"/> 2020 Quick Fixes: chain transactions – definition/ allocation of the transport | <input type="checkbox"/> SAP and VAT: essentials for beginners                               |
| <b>2nd Session</b><br>11:30 am–13:30 pm | <input type="checkbox"/> Financial services and VAT – Understanding the difference between active and passive financial income | <input type="checkbox"/> Implementation and latest developments on vouchers and VAT                     | <input type="checkbox"/> Developments of SAP solutions for Indirect Tax                      |
| <b>3rd Session</b><br>14:30 pm–16:30 pm | <input type="checkbox"/> Nasty VAT traps   | <input type="checkbox"/> VAT status update on 4 countries in the Gulf region (UAE/KSA/Oman/Bahrain)     | <input type="checkbox"/> Voluntary-disclosure regimes in France, Belgium and The Netherlands |

\*Please note that the workshop is designed only for those managers who have extensive and proven experience in handling European VAT issues at a senior level. This workshop will be offered free of charge when booking at least one additional regular workshop.

## 26.09.2019 – 18:00 pm · Plenary Session

- I would like to join the plenary session. We would encourage you to register in advance. The plenary session is free of charge.

## 26.09.2019 – 18:45 pm · Informal business networking at Breakers Beach House

- I would like to join the informal business networking event. We would encourage you to register in advance. The informal networking event is free of charge. Address: Koningin Astrid Boulevard 5, 2202 BK Noordwijk

# ORGANIZATION

As workshop places are limited, please note that the registration is only valid after explicit confirmation.

**Workshop Registration Fees:** EUR 275 plus VAT/per Workshop. We offer a 5 % discount for booking 4 workshops and a 10 % discount for booking 6 workshops. The registration fee includes conference catering.

**Registration Cancellation Policy:** Cancellation of registration must be notified in writing to the International VAT Conference Club ([office@ivcc.de](mailto:office@ivcc.de)). Cancellations prior to 15.09.2019 will result in a full refund. After 15.09.2019, only substitutions will be permitted.

**Accommodation (25.09.–27.09.2019):** Special rates have been arranged for workshop delegates. Participants are requested to make their own reservations directly at the hotel. Please quote “International VAT Expert Academy” when booking. Reservations at the hotel should be made prior to 22.08.2019.

Grand Hotel HUIS TER DUIN (EUR 180 single use; EUR 200 double use)  
Koningin Astrid Boulevard 5, 2202 BK NOORDWIJK AAN ZEE, +31 71 361 9220 [www.huisterduin.com](http://www.huisterduin.com)

**Keyword:** International VAT Expert Academy (IVEA)

**Workshop Venue:** Grand Hotel HUIS TER DUIN Koningin Astrid Boulevard 5, 2202 BK NOORDWIJK AAN ZEE

## Information on General Data Protection Regulation

We would like to draw your attention to the General Data Protection Regulation (EU-GDPR) of the International VAT Conference Club e.V. By registering for the event you agree to the data protection regulations ([www.ivcc.de](http://www.ivcc.de); Data Protection) and to the storage and use of your data.

Due to organisational considerations, your data will be transmitted to KMLZ. Your data will be used and stored within the context of planning of events, as well as advertising of such events.

---

# [IVEA]

INTERNATIONAL VAT EXPERT ACADEMY

IVCC International VAT Conference Club e.V. · Unterer Anger 3 · 80331 Munich  
Fon: +49 89/217 5012-20 · Fax: +49 89/217 5012-99 · [office@ivcc.de](mailto:office@ivcc.de) · [www.ivcc.de](http://www.ivcc.de)