

# 11<sup>th</sup> International VAT Conference 2024

24<sup>th</sup>  
-  
26<sup>th</sup>  
April

at Seehotel Überfahrt  
Lake Tegernsee  
(Munich)

# 11<sup>th</sup> International VAT Conference 2024

When it comes to VAT these days, the internationally most heatedly and quite often controversially debated topic is the topic E-Invoicing/Digital Reporting. Clearly in today's technology driven world, technological solutions play a very important role in a mass transaction tax such as VAT, and VAT in comparison to other taxes is already quite advanced when it comes to the use of modern technologies. However, VAT is more than only E-Invoicing/Digital Reporting. This is why this conference also gives high attention to other topics such as the highly appreciated CJEU Update or also new business activities in the virtual world.

Given that many tax administrations in the EU and all around the world have already implemented, are in the process to implement or are considering to implement E-Invoicing/Digital reporting solutions, and given that one of the key elements of the EU Commission's ViDA Proposal - the so-called DRR - is still under political negotiation in the Council, there is a big demand and urgent need for all stakeholders in the VAT arena to continue to discuss this topic in further detail in order to share experiences both lessons learned and good practices, and this is why we decided for the 11th International VAT Conference to focus and shed again further light on the topic E-Invoicing/Digital Reporting, particularly to provide an update on the state of play in selected EU Member States but also to look ahead on what these developments mean both for businesses and tax administrations in terms of future efficiencies, relation and working process, while ensuring that the golden principles inherent in the VAT system - neutrality, proportionality and administrability - are met.

As so successfully achieved in previous years, the goal of this year's conference is once again to provide participants with the unique opportunity to discuss the latest VAT developments with a host of renowned international VAT experts. The panels 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 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 that can immediately be put into effect. Supporting documentation will be available to delegates for all the 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

# Timetable

## Wednesday 24<sup>th</sup>

Free shuttle service  
Munich Airport to Seehotel Überfahrt, Tegernsee

18.30 COCKTAIL RECEPTION  
19.30 DINNER AT HOTEL

## Thursday 25<sup>th</sup>

Moderator: Karl-Heinz Haydl | Christian Salder

- 09.15 EU UPDATE**  
Recent VAT developments and key VAT priorities at the EU level – update from the EU Commission.
- 10.00–12.45 E-INVOICING/DIGITAL REPORTING IN THE AREA OF VAT**
- 10.00–10.45 E-INVOICING/DIGITAL REPORTING IN THE AREA OF VAT–INTERNATIONAL DEVELOPMENTS
- 10.45 COFFEE BREAK
- 11.15–12.45 E-INVOICING/DIGITAL REPORTING IN THE AREA OF VAT - STATE OF PLAY IN PRACTICE IN SELECTED EU MEMBER STATES
- 12.45 LUNCH BREAK

### Patrice Pillet

*Head of Unit at the European Commission*

### Tomasz Michalik

*Tax advisor, partner and head of VAT services at MDDP Michalik Dłuska Dziedzic and Partners*

### Bernd Brinkamp

*Head of Indirect Tax, Vodafone GmbH*

### Emmanuel Cotessat

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

### Elze Terra

*Director Indirect Tax, Booking Holdings*

# Timetable

14.15–17.30	<b>E-INVOICING/DIGITAL REPORTING IN THE AREA OF VAT - OPPORTUNITIES &amp; RISKS</b>
14.15–16.00	E-INVOICING/DIGITAL REPORTING IN THE AREA OF VAT - OPPORTUNITIES & RISKS I
16.00	COFFEE BREAK
16.30–17.30	E-INVOICING/DIGITAL REPORTING IN THE AREA OF VAT - OPPORTUNITIES & RISKS II
17.30	CONCLUSION OF CONFERENCE DAY 1
18.30	BUS DEPARTURE
19.00	DINNER Traditional Bavarian Dinner at <i>Gebirgsschützenhütte</i>

## Friday 26<sup>th</sup>

Moderator: Dr. Christian Salder

### 09.30–12.30 CJEU UPDATE

The decisions made by the Court of Justice of the European Union remain one of the most important and valuable instruments to safeguard and enhance the harmonization of VAT rules throughout the EU. This panel will analyze interesting recent cases that are relevant for your day-to-day business. Cases will be examined from the perspective of Member States and plaintiffs, as well as the Court.

11.00 COFFEE BREAK

### 11.30–13.30 VAT GOES VIRTUAL

The world of crypto assets and NFTs seems to be a world of its own. However, more and more this topic does also find its way into the traditional economy and is popping up in various sectors such as for example the automobile sector and many other sectors. It is a highly international topic and a topic that also impacts the area of VAT. This session aims at exploring the topic in further detail, related to VAT.

13.30 CONCLUSION OF CONFERENCE DAY 2  
LUNCH

#### Elena D'Agosto

*Statistical Expert, Italian Revenue Agency*

#### Sanna Esterinen

*Director of Digital Transformation, Finnish Tax Administration*

#### Dr. Matthias Gries

*Head of VAT International, Siemens AG, Guest-Scientist at University of Bamberg*

#### Marta Papis-Almansa

*Senior lecturer at Kristianstad University (Sweden) and visiting researcher at the University of Copenhagen (Denmark)*

#### Prof. Dr. David Hummel

*Legal secretary at the European Court of Justice at the cabinet of advocate general Kokott*

#### Dr. Sebastian Pfeiffer, LL.M. (WU)

*Judge at the Federal Fiscal Court in Vienna, Austria*

#### Prof. Dr. Joachim Englisch

*Muenster University*

# Speakers



**Patrice Pillet**

*Head of Unit at the European Commission*

Patrice is the Head of Unit for VAT in DG Taxud (European Commission). He is therefore responsible for the development of VAT policy and for negotiating proposals on VAT in the digital age. Patrice was previously head of DG TAXUD's legal unit, where he was responsible for the management of complaints and the handling of infringement procedures, as well as other legal matters (including preliminary rulings) in the area of indirect taxation. During his career, Patrice has worked on a variety of different VAT (VAT on electronic commerce, administrative cooperation, and the fight against fraud) and customs matters (international customs cooperation).



**Bernd Brinkamp**

*Head of Indirect Tax, Vodafone GmbH*

Bernd is a tax lawyer specialized on VAT. He started his VAT career at EY Cologne/Düsseldorf followed by working as Head of VAT at METRO Headquarters in Germany for 13 years. Since 2023, he has been the Head of Indirect Tax at Vodafone GmbH in Germany, where he is responsible for advising the company on all indirect tax matters in Germany, the EU and outside the EU. Bernd has implemented local / global VAT control systems and also works on VAT optimizations at the interface from VAT accounting to ERP and billing systems.



**Emmanuel Cotessat**

*Associé/Partner, EmmanuelCotessat Sté d'Avocats*

Emmanuel is a French indirect taxes lawyer. After 10 years in Big Four firms he established his own tax law practice in 2000. His 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. The clients are mainly from the pharmaceutical, aeronautics, energy and engineering sectors. Emmanuel is Vice-Chairman of the International VAT Association and deputy representative of the IVA to the European Commission's VAT Expert Group and member of the VAT Committee of the French tax lawyers association as well as member of the Community Relay of the e-invoicing French government project.



**Elze Terra**

*Director Indirect Tax, Booking Holdings*

In the first 9 years of her career Elze Terra was part of the indirect tax advisory practice of EY Netherlands with a focus on digital commerce. A role she combined with different academic efforts until taking on an in-house role for digital travel company Booking.com in 2018. Currently, Elze holds the position of Director Indirect Tax at Booking Holdings which involves overseeing the indirect tax function of six primary online travel and consumer-facing brands: Booking.com, KAYAK, priceline, Agoda.com, Rentalcars.com, and OpenTable.



**Tomasz Michalik**

*Tax advisor, partner and head of VAT services at MDDP Michalik Dłuska Dziedzic and Partners*

Tomasz is author of different comments included in the VAT Act (17 updated editions as well as numerous publications in Polish and international professional magazines and represents MDDP in the works of the VAT Expert Group set up by the European Commission. He acts as a member of the board of the Centre of Tax Documentation and Studies Foundation (founded by University of Łódź and IBFD). In Poland, he is considered a leading VAT expert by the Chamber's Global, International Tax Review, Rzeczpospolita and others. In 2021, he received the ITR EMEA Indirect Tax Practice Leader of the year' award.



**Sanna Esterinen**

*Director of Digital Transformation, Finnish Tax Administration*

Sanna Esterinen is the Director of Digital Transformation in the Finnish Tax Administration VERO. She has vast experience in business management and development, and she has also led VERO's self-assessed tax processes and worked as Control Manager for corporate income taxation. Ms. Esterinen leads the vision and implementation work on VERO's digital transformation while providing wide national and international networks and participated in several OECD development projects and led numerous Nordic ones.



**Dr. Matthias Gries**

*Head of VAT International, Siemens AG, Guest-Scientist at University of Bamberg*

Matthias is Head of VAT International at Siemens AG, where he is responsible for the area of European and global VAT in connection with the corresponding strategic implementation of legal norms and case law within the Siemens group. He also works as a guest scientist at the University of Bamberg (Research Cooperation with Siemens AG) and is in this context responsible for research and teaching in the area of digitalization in tax law, VAT and customs. In addition, he is Deputy Chairman of the Expert Committee VI of the Institute for Digitalization of Tax Law (IDSt). Previously, Matthias worked as a tax advisor at Flick Gocke Schaumburg.

# Speakers



**Elena D'Agosto**

*Statistical Expert  
Italian Revenue Agency*

Elena D'Agosto has been working for the Italian Revenue Agency as statistical officer since 2007. Currently she works in the Risk analysis and Tax compliance research Unit. The main analyses focus on the tax evasion and the taxpayer non-compliance behavior at micro and macro level. She worked for the International Monetary Fund at the Revenue Administration division in the Fiscal Affairs Department, from 2019 to 2023. At the University of Rome "Tor Vergata" she also got her PhD in Economics.



**Dr. Sebastian Pfeiffer, LL.M. (WU)**

*Judge at the Federal Fiscal Court  
in Vienna, Austria*

Sebastian is a judge, head of senate and deputy head of the VAT chamber at the Austrian Federal Fiscal Court in Vienna. Prior to this appointment, he worked in the VAT unit of the Austrian Federal Ministry of Finance and was a research and teaching associate at the Vienna University of Economics and Business (WU Vienna), where he continues to work as an external lecturer.



**Prof. Dr. David Hummel**

*Legal secretary at the European Court  
of Justice at the cabinet of advocate  
general Kokott*

David is professor at the University of Leipzig (Venia Legend for public law, especially tax law and public economic law). In 2013, he completed his habilitation on the subject: "Neutrality of legal forms in public law". David is a contributing author to many publications, including "Rau/Dürrwächter" (a commentary on the German VAT law). Furthermore, he is also engaged as a tutor in the fields of European tax law and State Aid law, where he teaches (as visiting lecturer) European tax law and EU-VAT law in the M.I. Tax master's programme at the University of Hamburg. Since October 2016 David has worked as a legal secretary at the European Court of Justice at the cabinet of Advocate General Juliane Kokott.



**Prof. Dr. Joachim Englisch**

*Muenster University*

Joachim 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 also been a visiting professor in 8 LL.M. programs in both, Europe and overseas, and he held the Alfred Grosser visiting professorship at Science Po Paris in 2018/19. Joachim has published and lectured extensively on VAT topics. He is a member of the EU Commission's VAT Expert Group (VEG) since its inception in 2012, and standing adviser to the consumption tax unit (WP9) of the OECD since 2010.



**LL.D. Marta Papis-Almansa**

*Senior lecturer at Kristianstad University  
(Sweden) and visiting researcher at the  
University of Copenhagen (Denmark)*

Associate Professor Marta Papis-Almansa is a lecturer and researcher specializing in VAT. She is currently a MSCA Fellow at the University of Copenhagen (Denmark) where she is pursuing an individual research project on the advantages and challenges of using new technologies in VAT reporting, collection and auditing (VATTECH). She is also associated with Lund University and Kristianstad University (Sweden). In Lund Marta was, for several years, responsible for indirect tax education for the university's Master's Programme in European and International Tax Law. Marta is a case law section co-editor at INTERTAX (Wolters Kluwer). She has experience in educating and advising businesses on European VAT issues. In 2017 Marta was awarded the Maurice Lauré Prize by the International Fiscal Association for her doctoral thesis on "Insurance in European VAT: On the Current and Preferred Treatment in the light of New Zealand and Australian GST Systems". Marta is a member of the VAT Expert Group.

## Moderators:



**Karl-Heinz Haydl**

*Global VAT/GST Practitioner*

Karl-Heinz is a Global VAT/GST Practitioner with over 30 years of international VAT/GST technical and practical experience (Tax authorities, Big 4 and 19 years in Industry). He is actively involved in a wide variety of industry and expert policy groups on an EU and international level - eg, as chair of the Business at OECD VAT/GST work to the OECD and a member of the EU Commission's VAT Expert Group. In 2021 Karl-Heinz founded an independent international Thought Leadership, Strategy and Policy Affairs company with domain knowledge and understanding of the global VAT/GST policy landscape.



**Dr. Christian Salder**

*Partner, Lawyer,  
Certified Tax Consultant, KMLZ*

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 regularly lectures on VAT and customs related topics, as well as regularly publishing comments, articles and annotations in these areas.