

9th International VAT Conference 2022

01st
03rd
June

at Seehotel Überfahrt
Lake Tegernsee
(Munich)

9th International VAT Conference 2022

As so successfully achieved in previous years, the goal of this year's conference is to once again provide participants with the unique opportunity to discuss the latest VAT issues with both a team of international experts and other conference attendees. The VAT panel 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 unique 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, which can immediately be put into effect. Support documentation will be available to delegates with respect to all 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

Wednesday 1st

Free shuttle service
Munich Airport to Seehotel Überfahrt, Tegernsee

18.30 COCKTAIL RECEPTION
19.30 DINNER AT HOTEL

Thursday 2nd

Moderator: Karl-Heinz Haydl | Dr. Christian Salder

09.15 EU UPDATE

VAT in the digital age, digital reporting requirements, e-commerce package and financial services are the key focuses of the European Commission's work program, regarding which we will receive an update from Brussels.

10.00–12.30 QUICK FIXES AND E-COMMERCE MEET REAL LIFE

With the objective of further simplifying the EU VAT system for business and in the interest of creating a level playing field, both the so-called "quick fixes" and new e-commerce rules have required businesses to make major efforts in order to effectively implement these new rules. Given that the quick fixes have now been in force for more than one year and that the e-commerce rules are nearing their first anniversary, it is time to take stock and assess whether these new rules have met the expectations of the parties involved. What did businesses experience when implementing these rules aimed at providing short term improvement and simplification of day-to-day VAT processes? Did they achieve more legal certainty at reduced compliance costs? Did the new regulations fulfil the expectations of VAT authorities in their fight against VAT fraud and help to stabilize the harmonized VAT system of the Single Market?

This panel will discuss the practical experiences to date by all stakeholders in various jurisdictions, with a view to assessing whether the legislator's aims have been achieved and if any adjustments are required.

10.00–11.00 QUICK FIXES AND E-COMMERCE - PART 1

11.00 COFFEE BREAK

11.30–12.30 QUICK FIXES AND E-COMMERCE - PART 2

12.30 LUNCH BREAK

Patrice Pillot
*Head of Unit at the
European Commission*

Diana Ellenberg
*Senior Manager Indirect Taxes
at eBay Marketplaces GmbH*

Prof. Dr. Joachim Englisch
Muenster University

Bernhard Kuder
*Deputy Head of the VAT
Department of the Federal
Ministry of Finance*

Henk Wildeboer
*Head VAT/GST at Philips
International BV*

Timetable

14.00–17.00 VAT & TECHNOLOGY – A BLESSING OR A CURSE? WILL TECHNOLOGY FOSTER OR FRAGMENT THE EU VAT SYSTEM FURTHER & WHAT ARE THE CURRENT DRIVERS?

The EU Single Market relies heavily on a well-functioning EU VAT system. When introduced in 1993 the EU VAT system was set up as a temporary system with a final system to be agreed upon by the Member States in the years to come. The current, still temporary, system is known for its complexity and susceptibility to fraud, while the final EU VAT system seems light-years away. Many Member States have implemented or are currently considering implementing technological solutions with the objective of combating VAT fraud. These solutions are diverse, which makes it costly and burdensome for honest businesses particularly SMEs to operate EU cross-border. As a consequence the EU VAT system is at a crossroad. Can technology be a solution for modernizing the EU VAT system and if so, how? Or does technology lead us in the opposite direction away from further efforts to harmonize the EU VAT system?

We will consider and discuss all of these aspects from a Commission, Member States and Business perspective reflecting on the EU Commission's "VAT in the digital Age" initiative, as well as taking a look ahead to the EU Commission Proposal which is due to be published by Q3 2022.

14.00–15.30 VAT & MODERN TECHNOLOGY - PART 1

15.30 COFFEE BREAK

16.00–17.00 VAT & MODERN TECHNOLOGY - PART 2

17.00 CONCLUSION OF CONFERENCE DAY 1

18.00 BUS DEPARTURE

19.00 DINNER
Traditional Bavarian Dinner at *Freihaus Brenner*

Friday 3rd

Moderator: Karl-Heinz Haydl | Dr. Christian Salder

09.30–12.30 ECJ UPDATE

The European Court of Justice's decisions remain one of the most important and valuable sources of guidance in safeguarding and enhancing the harmonization of VAT rules throughout the EU. This panel will analyse interesting recent ECJ cases, which are particularly relevant for your day-to-day business operations. Cases will be looked at from the perspective of Member States and plaintiffs, as well as the Court.

11.00 COFFEE BREAK

12.30 CONCLUSION OF CONFERENCE DAY 2
LUNCH

Serge Korno
*French Ministry of Finance,
Inspecteur Principal*

Thomas Hoppe
*Certified tax consultant,
Head indirect Tax / Customs
at Schwarz Dienstleistung KG*

Marta Papis-Almansa
*Associate Professor and
MSCA fellow at the University
of Copenhagen*

Patrice Pillet
*Head of Unit at the
European Commission*

**Prof. Dr. Dr. Dr. h.c.
Juliane Kokott, LL.M., S.J.D.**
*Court of Justice of the
European Union*

**Dr. Sebastian Pfeiffer,
LL.M. (WU)**
*Judge at the Federal Fiscal
Court in Vienna, Austria*

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, notably in the context of the recent tax action plan. He 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 issues (including preliminary rulings) in the area of indirect taxation. During the course of his career, Patrice has worked on a variety of different tax (VAT on electronic commerce, administrative cooperation and the fight against fraud) and customs issues (international customs cooperation).



Diana Ellenberg
Senior Manager Indirect Taxes at eBay Marketplaces GmbH

Diana Ellenberg, Business Lawyer (University of Applied Sciences), and former certified German tax advisor, has nearly 20 years of experience in European VAT. She started her career in a German multi-national industrial company before joining eBay in Bern, Switzerland as Senior Manager, Indirect Taxes in 2019. Diana was involved in the implementation of the e-commerce rules for marketplaces and oversees the related compliance. In addition to her VAT responsibilities for the EMEA countries, she is also responsible for digital services tax. Diana is an active member of several Swiss and German indirect tax working groups.



Prof. Dr. Joachim Englisch
Muenster University

Joachim studied law at the universities of Saarbrücken, Salamanca and Cologne. He 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 published and lectured extensively on VAT topics. Joachim is a member of the EU Commission's VAT Expert Group (VEG) and standing adviser to the consumption tax unit (WP9) of the OECD.



Bernhard Kuder
Deputy Head of the VAT Department of the Federal Ministry of Finance

Bernhard Kuder studied at the Vienna University of Economics and Business and has been employed by the Federal Ministry of Finance (BMF) since graduation (first in the Department for Fiscal Constitution and Fiscal Equalisation and subsequently in the VAT Department). Since spring 2021, he has held the position of Deputy Head of the Federal Ministry of Finance's VAT Department and is acting, at European level, as a delegate for EU VAT projects and (Council) working groups. Bernhard also lectures at the Federal Ministry of Finance's Federal Academy of Finance and at other educational institutions and is a specialist author of publications in the VAT sector.



Henk Wildeboer
Philips International BV - Head VAT/GST

Henk started his career in 1985 as an auditor with Dutch customs and excise. He then went on to become a VAT advisor with Ernst & Young and subsequently joined the tax group of Royal Philips Electronics as senior indirect tax advisor. He later became head of the firm's VAT/GST department and will remain responsible for indirect taxes worldwide until the end of May 2022, after which time Henk will leave Phillips to start a break. Until 2010, Henk was Chair of the VAT group Business Europe and has also chaired the BIAC-ICC VAT group in Paris. He was also one of the founders of the Technical Advisory Group that assists the OECD in the development of the OECD International VAT/GST Guidelines



Serge Korno
French Ministry of Finances, Inspecteur Principal

Serge graduated in accountancy and financial sciences from the university of Rouan (France) in 2000 and then commenced his career at KPMG as an accounts auditor. After his experience at KPMG he spent 3 years as the head of an accounting department in a private company in Paris, before joining the French Public Finance Department. After serving as tax auditor in the French Directorate of Tax, auditing large companies (DVNI) from 2005 to 2012 and, in particular, dealing with transfer price issues, Serge became head of one of the Directorate's audit teams in 2013. Since 2018, Serge has worked for the French Department of Tax Legislation and currently holds the position of deputy head of one of the VAT legislation section's two units, dealing with taxable transactions, exemptions, taxable amounts, cross-border transactions, chargeability of VAT.



Thomas Hoppe
Certified tax consultant, Head indirect Tax / Customs at Schwarz Dienstleistung KG

Thomas started his professional career in 1984 when he joined the tax authority of North Rhine Westphalia. In 1991 he became a tax manager at STEAG AG in Essen, Germany where he took over responsibility for VAT and payroll tax. In 2001 Thomas joined Henkel KGaA in Düsseldorf, Germany. After assignments in Austria and the US, he was appointed as Henkel's Head of Global VAT in 2010. Since October 2013, Thomas has been leading the Indirect Tax / Digitalization team of the Schwarz Group in Neckarsulm, Germany. Thomas was a member of the VAT Expert Group between 2014 and 2016.

Speakers



LL.D. Marta Papis-Almansa
Associate Professor and MSCA fellow at the University of Copenhagen

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 has, for several years, been responsible for indirect tax education for the university's Master's Programme in European and International Tax Law. Marta has also previously held the position of case law section co-editor at INTERTAX (Wolters Kluwer). She also 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".



Prof. Dr. Dr. Dr. h.c. Juliane Kokott, LL.M., S.J.D.
Court of Justice of the European Union

Professor Juliane Kokott holds the office of Advocate General at the Court of Justice of the European Union. Since October 2003, she has been responsible for some 1400 cases and has delivered more than 570 Opinions, including some 160 on taxation. The latter cases concerned issues of direct and indirect taxation, in particular VAT, as well as state aid and internal market issues. Before joining the Court, Ms Kokott was a professor at the universities of Augsburg, Heidelberg, Düsseldorf and St Gallen. She was also a visiting professor at Berkeley. Ms Kokott is a graduate of the Universities of Bonn, American University/Washington D.C., Heidelberg and Harvard Law School. She is the author and co-author of a number of publications in European law, international law and international and European tax law. An updated English version of her book on European Union tax law (2018) will be published in May 2022. In addition, Ms Kokott has actively initiated and organized several high-level conferences and symposia. She is also co-chair, together with Prof. Dr. Pasquale Pistone/IBFD, of a committee of the International Law Association (ILA) on international tax law (Taxpayers' Rights; nexus, Enforcement of International Tax Law). Volume I of her series "International Tax Law" is entitled "Taxpayers in International Tax Law, International Minimum Standards for the Protection of Taxpayers Rights" was published in March 2022.



Dr. Sebastian Pfeiffer, LL.M. (WU)
Judge at the Federal Fiscal Court in Vienna, Austria

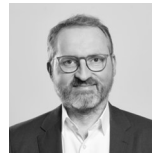
Sebastian is a judge at the Austrian Federal Fiscal Court in Vienna. Prior to this appointment, he worked in the VAT unit of the Austrian Federal Ministry of Finance and was a research and teaching associate at the Vienna University of Economics and Business (WU Vienna), where he continues to work as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

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.

Registration

Please complete the form for each registrant and email to office@ivcc.de

_____	_____	_____
Titel	Surname	First Name
_____	_____	_____
Position	Company/Organisation	
_____	_____	_____
Phone	Email	

Street, Number		
_____	_____	_____
Postal Code	City, Country	
_____	_____	_____
Signature	VAT ID	PO number

Together we will fight against COVID-19

The current health and safety precautionary guidelines in place at the scheduled date will apply to our event. For organisational reasons, all attendees are asked to please provide us with details of their COVID-19 status prior to the event, as we may need to present this proof at the venue.

I will provide proof of... full vaccination. recovery. **a negative test.**
• PCR max. 48 hrs.
• Lateral flow test max. 24 hrs.

Welcome reception (Wed 01 June 2022) attending:

Yes No Guest

Dinner (Wed 01 June 2022) attending:

Yes No Guest

Dinner (Thu 02 June 2022) attending:

Yes No Guest

Lunch (Fri 03 June 2022) attending:

Yes No

I will be accompanied by guests:

Number Name/s

As conference places are limited, please note that registration is dependent upon your receipt of a formal confirmation.

Conference Registration Fees: Standard registration: EUR 960 (VAT excluded). Early registration (finalised prior to 22 April 2022): EUR 880 (VAT excluded). Registration fee includes digital conference binder, welcome reception and all meals.

Registration Cancellation Policy: Cancellation of registration must be notified in writing to International VAT Conference Club (office@ivcc.de). Cancellations prior to 29 April 2022 will result in a full refund. After 29 April 2022, only substitutions will be permitted. If you are unable to attend the event as planned due to a COVID-19 infection, we will refund 90% of the event fee upon presentation of proof of your positive COVID-19 test results.

If the prevailing COVID-19 situation at the time of the event ultimately results in it having to be canceled, you will receive a 100% refund of your event fee. Please note that, unfortunately, we will be unable to refund any cancellation costs that may have been incurred for accommodation and travel.

Organiser: International VAT Conference Club e.V.
Unterer Anger 3, 80331 München

Venue: Seehotel Überfahrt, Überfahrtstraße 10, 83700 Rottach-Egern (Hourly courtesy shuttle bus from/to Munich Airport (45–60 min)).
The event will take place in presence only.

Accommodation: Special rates have been arranged for conference delegates. Participants are requested to make their own reservations directly at the hotels. When making your reservation please refer to the keyword "International VAT Conference".

5* Althoff Seehotel Überfahrt

Überfahrtstraße 10, 83700 Rottach-Egern
melanie.probstmayr@kmlz.de

Adolphine Garden (EUR 150–180)

Kißlingerstraße 24, 83700 Rottach-Egern
garden@adolphine.de

Villa Adolphine (EUR 125–210)

Kißlingerstraße 24, 83700 Rottach-Egern
villa@adolphine.de

We would like to draw your attention to the General Data Protection Regulation (EU-DSGVO). By registering for the conference you agree to this regulation (www.ivcc.de; Data Protection) and to the storage and use of your data.