

EFS Top-Level Seminar 2020

EU VAT: Recent Developments and Outlook

► 3-day programme, 23-25 September 2020

Andrea Parolini
Prof. Edoardo Traversa
Prof. Gert-Jan van Norden
Prof. Mariken van Hilten
Tomasz Michalik
Prof. Marie Lamensch
Prof. Walter de Wit
Prof. Madeleine Merkx

**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 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 treatment of chain transactions and double VAT issues within the EU are just some of the issues impacting on 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 prestigious speakers – Prof. Marie Lamensch, Prof. Walter de Wit, Andrea Parolini, Prof. Madeleine Merx, Prof. Edoardo Traversa, Prof. Gert-Jan van Norden, Prof. Mariken van Hilten and Tomasz Michalik – 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 currently on the VAT Expert Group's agenda, as well as issues resulting from double taxation or non-taxation in cross-border trade within the EU. We will also provide you with a complete overview of topical developments relating to the exemption for financial and asset management services.

The many questions raised by recent Court of Justice cases on chain transactions and commissionaires will be discussed on the second day of the seminar by comparing the definition of supplies of goods with the specific rules for the VAT treatment of intermediaries. Other topics for discussion will be the impact of a fixed establishment on the place of supply rules regarding services and the concept of a fixed establishment, with special attention for the question of whether such an establishment can exist without human resources. And, more generally, what degree of presence is required for a fixed establishment and how does this compare to a permanent establishment for other tax purposes?

You will also be updated on the new VAT rules for e-commerce, which are due to be implemented on 1 January 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 January 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 23 - 25 September 2020.

I look forward to seeing you in Rotterdam.



Kind regards,

Prof. Madeleine Merx
Seminar Director

Programme | 23 - 25 September 2020

Day 1		Wednesday, 23 September 2020	
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 MERKKX Erasmus School of Law Board member, EFS Partner at BDO, The Netherlands	Opening and welcome address
13.45-14.45		ANDREA PAROLINI Maisto e Associati, Italy	Developments in VAT across the EU Overview of the most topical issues currently being discussed within the VAT Expert Group
14.45-15.45		PROF. EDOARDO TRAVERSA Université Catholique de Louvain Visiting professor at KU Leuven, Belgium	Double VAT taxation issues within the EU Situations of double taxation in cross-border trade, cumulation, impact and risk for businesses, prevention of double taxation, examples of double non-taxation, resolution of existing problems and action to be taken
15.45-16.00	Coffee and tea break		
16.00-17.30		PROF. GERT-JAN VAN NORDEN Tilburg University, The Netherlands Meijburg & Co, The Netherlands	The latest developments regarding the VAT exemption for financial and asset management services Scope of exemption for financial services, VAT treatment of payment service providers, impact of PSP Directive, management of investment funds and pension fund schemes, requirements for exemption, cross-border aspects and the potential impact of Brexit.
19.30	Dinner at Restaurant Fitzgerald, Rotterdam		





Day 2

Thursday, 24 September 2020

09.00-10.00



PROF. MARIKEN VAN HILTEN
Judge in the tax division at the
Dutch Supreme Court,
University of Amsterdam,
The Netherlands

The position of a commissionaire in a chain of supplies of goods (or services)

Subsequent supplies by intermediaries, the time of supply, transfer of ownership, the recipient of the supply, a commissionaire versus an agent, scope of Articles 14(1)(a) and 28 VAT Directive, central collection and payment of invoices, role of collection and billing centres, and nature of their supplies

10.00-10.15

Coffee and tea break

10.15-11.15



TOMASZ MICHALIK
Partner at MDPP, Poland

The role of a fixed establishment in VAT and the place of supply of services

Existence of a fixed establishment, different concepts of fixed establishments, connection with direct tax, means required to provide or receive services, establishments without human resources, temporary presence, impact on place of supply rules, involvement of fixed establishment, administrative and other formal VAT consequences

11.15-11.30

Coffee and tea break

11.30-12.00



TOMASZ MICHALIK
Partner at MDPP, Poland

The role of a fixed establishment in VAT and the place of supply of services

Continuation

12.00-13.30

Lunch at the Erasmus Pavilion

Day 2**Thursday, 24 September 2020 continued**

13.30-14.30

**PROF. MARIE LAMENSCH**Vrije Universiteit Brussel, Belgium
Institute for European Studies**Changes in the VAT e-commerce rules – EU distance sales and distance sales of imported goods**

New distance selling rules within the EU, the transport condition, local registration or OSS, exception for small businesses, distance selling of imported goods, new thresholds, i-OSS, postponed declaration/payment and future role of payment service providers

14.30-14.45

Coffee and tea break

14.45-15.45

**PROF. MARIE LAMENSCH**Vrije Universiteit Brussel, Belgium
Institute for European Studies**Changes in the VAT e-commerce rules – the role and responsibilities of platforms**

New provisions for platforms, facilitating sales through an electronic interface, scope of application, deemed chain transactions, presumption of B2C supplies, time of supply and chargeability of the tax, reporting requirements, potential misuse, safe harbour clause and action to be taken

15.45-16.00

Coffee and tea break

16.00-17.00

**PROF. WALTER DE WIT**Erasmus School of Law
Board member, EFS
Partner EY, The Netherlands**E-commerce customs changes for non-EU suppliers and following Brexit**

Customs aspects connected with the changes for distance selling by third-country suppliers, new thresholds for exemption on importation, customs facilities, criteria for i-OSS, appointment of an intermediary, other changes relating to customs formalities and an update on Brexit aspects as at 2021

18.30

Informal meeting and dinner with the speakers during a boat trip in the port of Rotterdam



Day 3 Friday, 25 September 2020

09.00-10.30



PROF. MADELEINE MERKX

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

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



PROF. MARIE LAMENSCH

Vrije Universiteit Brussel, Belgium
Institute for European Studies

10.30-11.00

Coffee and tea break

11.00-12.30



PROF. MADELEINE MERKX

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

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



PROF. MARIE LAMENSCH

Vrije Universiteit Brussel, Belgium
Institute for European Studies

12.30-13.30

Lunch at Faculty Club

13.30-15.00



PROF. MADELEINE MERKX

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

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



PROF. MARIE LAMENSCH

Vrije Universiteit Brussel, Belgium
Institute for European Studies

15.00-15.30

Closing remarks and conclusions

15.30-16.00

Certificates awarded to participants by Prof. Madeleine Merx on behalf of EFS

16.00

Closing and drinks at Erasmus Pavilion

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.



👉 **ESTHER BAKKER**
Seminar Coordinator

Esther Bakker lectures on VAT on various Bachelor and Master courses at the Erasmus School of Law. She also conducts research in the field of VAT and customs and is the coordinator of the Erasmus School of Law's Bachelor in Tax Law programme.



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. 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 23 September (12.00 hrs) to Friday 25 September (16.00 hrs) 2020.

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.

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:

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Programme Coordinator, Top-Level Seminar

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