



# International VAT Conference 2015

**11th and 12th June 2015  
at Seehotel Überfahrt, Lake Tegernsee (Munich)**

## INTERNATIONAL VAT CONFERENCE

11th AND 12th JUNE 2015

AT SEEHOTEL ÜBERFAHRT,  
LAKE TEGERNSEE  
(MUNICH)

This year's International VAT Conference will provide participants with the unique opportunity to discuss the latest VAT issues with a team of international experts, as well as other attendees.

The VAT panel will include representatives from the EU Commission, the tax administration, major international corporations, universities and experts in jurisprudence.

The Conference offers participants the opportunity to exchange opinions 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

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## 09.00 EU VAT Developments – Update

*Donato Raponi*

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## 09.30 PROCEDURAL LAW AND VAT

Over the years the Court has issued many decisions claiming that, for example, certain penalties or interest charges are disproportionate and therefore conflict with the principle of fiscal neutrality. Is there a tendency towards harmonizing procedural law as well?

**Moderator Dr. Stefan Maunz**

*Georg von Streit*

*Dr. Lars Dobratz*

*Prof. Dr. Ben J. M. Terra*

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## 12.30 Panel discussion

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## 13.00 Lunch break

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## 14.15 MOSS – UPDATE AND PRACTICAL EXPERIENCE – FUTURE DEVELOPMENTS

Many areas of e-services, such as remote gambling or when telecoms have to be seen as providing a portal, prove to be far more complex than initially expected and the discussion is still ongoing. After being in place for six months it is time to make an interim conclusion.

**Moderator Dr. Stefan Maunz**

*Donato Raponi*

*Dermot Donegan*

*Nicola Collins*

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## 16.15 Panel discussion

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## 18.30 Dinner

Traditional Bavarian dinner at Schwaiger Alm

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## 17.00 Check in

Free shuttle service: Munich Airport to Seehotel Überfahrt, Tegernsee

## 18.30 Cocktail reception

## 19.30 Dinner at hotel

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**09.00 ECJ Court Cases – Update***Prof. Dr. Ben J.M. Terra***10.00 INPUT VAT DEDUCTION**

While input VAT deduction is key to fiscal neutrality there is still some way to go before critical points, such as the formal requirements and the time to deduct, are harmonized. An evaluation of, to what extent retroactive amendments of invoices have an impact, will also be given.

**Moderator Karl-Heinz Haydl***Henk Wildeboer**Ferdinand Huschens**Frédéric Roch**Prof. Oskar Henkow***12.30 Panel discussion****13.00 Lunch****Speakers**

**Donato Raponi** European Commission – Head of Unit, VAT and other turnover taxes  
joined the European Commission in 1980 and is currently head of the VAT unit. Donato has worked in the Budget, Internal Market and Taxation Directorates and has held various posts in the area of taxation policy. He holds a Masters degree in European tax law and a Bachelor degree in economics. He is professor of European tax law at ESSF and is co-author of the book "Arriva l'euro" (Carmenta Editor) as well as numerous articles on tax related matters.



**Dermot Donegan** Irish Revenue Commissioners – VAT Policy and Legislation  
is head of VAT Policy and Legislation in the Revenue Commissioners in Ireland. He is an Irish delegate at Council Working Party meetings and other Commission fora and chaired discussions on the new 2015 Place of Supply rules for TBE services which were agreed during the Irish Presidency. He has worked in many roles within the Irish Tax Administration and spent 5 years in Africa as a Government adviser on GST and VAT.



**Prof. Dr. Ben J. M. Terra** University of Amsterdam, Lund University  
studied international law at the University of Amsterdam and (indirect) taxation at the University of Leiden. Previous positions held include head of post-graduate training in VAT, customs and excises at the Ministry of Finance in the Hague, professor of law at the University of Leiden and head of the global indirect tax practice of Ernst & Young. He has published numerous articles and books on indirect taxation and is also a consultant of the OECD, the European Commission and IMF. At present Ben is an indirect tax and European tax law lecturer at the University of Amsterdam and the Lund University in Sweden.



**Ferdinand Huschens** German Federal Tax Administration  
has worked as a tax officer in the Federal Tax Administration in Berlin since 1987. Ferdinand's area of particular expertise is VAT taxation of international transactions such as intra-community supplies. He has spent many years dealing with the interpretation of EU VAT law and ECJ VAT cases and is the author of numerous publications on VAT law.

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

started his career in 1985 as an auditor with the Dutch customs and excise. He then went on to become a VAT advisor with Ernst & Young and joined the tax group of Royal Philips Electronics as senior indirect tax advisor. Henk is now the head of the firm's VAT/GST department and is responsible for indirect taxes worldwide. 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 Guide-lines.

**Dr. Stefan Maunz** KMLZ

is a lawyer and certified tax consultant. With many years of experience in VAT and customs law, Stefan is a partner at KMLZ, a German law firm specializing in these areas. In addition, he has extensive experience working for international law firms in both Germany and the USA. He is a visiting lecturer at the University of Munich as well as a VAT Forum partner and Member of the VAT Expert Group initiated by the EU Commission.

**Karl-Heinz Haydl** General Electric Company (GE)

is a VAT practitioner who commenced his VAT journey with the German tax authorities where he worked for 3 years. This was followed by a 4 year "stopover" in a big 4 firm dealing with international VAT aspects before joining GE 17 years ago. Karl-Heinz leads GE's European Corporate VAT Team and is the Global VAT/GST Technical & Policy Leader, actively involved in various industry groups at an EU, Member State and global level, including chair of the joint BIAC VAT/GST Task Force and the BIAC business group to the OECD TAG on VAT/GST.

**Nicola Collins** Google – VAT Manager - EMEA

is currently Google's VAT Manager with responsibility for the EMEA region, having joined Google in 2011. Starting out as a tax trainee with KPMG, Nicola was admitted as a Chartered Accountant member in 2004 and subsequently as a member of the Irish Taxation Institute in 2005. Leaving KPMG in 2006, Nicola worked as a VAT manager within the tax team in Allied Irish Banks. Nicola is actively participating in the OECD VAT/GST Guidelines project as a member of the Technical Advisory Group.



**Frédéric Roch** Air France Group/Air France KLM Holding Head of global tax affairs  
Frédéric joined Air France as the Vice President of Taxation in 2000 and is head of global tax affairs for the Air France Group and Air France KLM Holding. Prior to joining Air France, Frédéric worked for the French tax administration specializing in international taxation and in 1990 joined the VAT division of the French Ministry of Finances' legal department. During his ten years with the legal department his work was focused on French VAT legislation and European VAT issues. Frédéric is member of various professional committees and until 2013 chaired the IATA Tax Group. He is Vice Chairman of the Association of VAT Practitioners (APTE) and in October 2014 was appointed by the EU Commission as a VAT expert to the EU VAT European Group (VEG).

**Dr. Lars Dobratz** Court of Justice of the European Union, Référendaire

is the tax law expert of Advocate General Kokott's cabinet at the Court of Justice of the European Union in Luxembourg. After undertaking studies in law and business at the Universities of Bayreuth, Bonn and Hagen and earning a doctorate in European VAT law, Lars worked for the German tax administration, at a local and regional level, including a task force on VAT fraud, before spending five years with the German Federal Ministry of Finance's International VAT unit.

**Oskar Henkow** Lund University

Associate Professor Oskar Henkow is a lecturer and researcher at Lund University, exclusively focused on indirect taxes (VAT, excise and customs). He is also a part-time partner at a Swedish law firm. His research focuses on the EU VAT system and comparative VAT/GST issues. He is the Editor in Charge of the Case law and Legislative Development Sections of the World Journal of VAT/GST Law and a member of the European Commission's VAT Expert Group. He also has extensive experience as a tax consultant and advisor and has been contracted by the IFC at the World Bank to assist on VAT policy issues.

**Georg von Streit** Deutsche Post DHL

is a lawyer and certified tax consultant with 20 years of experience. He has worked with Deutsche Post DHL since 2004 including time spent in Buenos Aires where he was responsible for indirect taxation for the business in Latin America. Georg is currently located in Bonn advising on central functions and entities in Europe and Africa. Prior to this he worked in the indirect tax group of pwc. Georg is a regular speaker at tax conferences and the author of various publications.

# Registration

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	

<b>Welcome reception</b> (Wed 10 June 2015) Attending:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Dinner</b> (Wed 10 June 2015) Attending:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Dinner</b> (Thu 11 June 2015) Attending:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Lunch</b> (Fri 12 June 2015) Attending:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
I will be accompanied by guests:	<input type="checkbox"/> Welcome reception	<input type="checkbox"/> Dinner 10 June 2015
	<input type="checkbox"/> Dinner 11 June 2015	<input type="checkbox"/> Lunch 12 June 2015

Number	Name/s
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**Conference Registration Fee:** EUR 840 VAT-free. Registration fee includes 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](mailto:office@ivcc.de)).

Cancellations prior to 20 April 2015 will result in a full refund. After 21 April 2015, only substitutions will be permitted.

**Venue:** Seehotel Überfahrt, Überfahrtstraße 10, 83700 Rottach-Egern am Tegernsee (Hourly courtesy shuttle bus from/to Munich Airport (45 min). Lake Tegernsee can easily be reached via train: [www.bayerischeoberlandbahn.de](http://www.bayerischeoberlandbahn.de))