



# 6<sup>th</sup> International VAT Conference 2017

**29th and 30th June 2017  
at Seehotel Überfahrt, Lake Tegernsee (Munich)**

**INTERNATIONAL VAT CONFERENCE****29th AND 30th JUNE 2017****AT SEEHOTEL ÜBERFAHRT,  
LAKE TEGERNSEE  
(MUNICH)**

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 a team of international experts, as well as other conference attendees. The VAT panel will include representatives from the European Court of Justice, the EU Commission, the tax administration, 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

**16.00 Check in**

Free shuttle service:  
Munich Airport to Seehotel Überfahrt, Tegernsee

**18.30 Cocktail reception****19.30 Dinner at hotel**

## Thursday

**09.00 EU VAT UPDATE – WITH A SPECIAL FOCUS ON E-COMMERCE**

The EU action plan foresees rapid steps being taken towards tackling certain VAT problems. A first proposal for changes regarding intra-Community trade will be presented by this autumn.

*Donato Raponi*

**10.00 THE PRINCIPLE OF THE REJECTION OF FORMALISM**

The European Court of Justice has developed the principle of the rejection of formalism. In recent court cases, it has put increasing emphasis on this point (input VAT deduction as well as exemptions). Meanwhile, Member States are striving to increase formal burdens. Businesses are struggling to find their way between being compliant on the one hand side and not hindering business on the other.

*Prof. Rita de la Feria  
Ferdinand Huschens  
Dr. Sebastian Pfeiffer  
Colin Ager*

**Moderator: Dr. Stefan Maunz**

**11.00 Coffee break****12.30 Lunch break****14.00 BIG DATA AND VAT – NEW WAYS OF REQUESTING, MANAGING AND AUDITING DATA**

- Approaches and developments across the European Union including cooperative compliance, SAF-T and real time reporting
- What are the risks & opportunities?
- Where will the future lead us? To more alignment on audits and administrative cooperation across Europe or are we drifting further apart?

*Thomas Hoppe  
Marlon von Amersfoort  
Joost Kuipers*

**Moderator: Karl-Heinz Haydl**

**16.00 Coffee break****17.00 Conclusion of Conference Day 1****19.00 Dinner**

Traditional Bavarian dinner at Gut Kaltenbrunn

**09.00 ECJ UPDATE I**

The Court remains one of the most important pacesetters of VAT harmonization. This session will focus on interesting past cases that are relevant for your day to day business. Furthermore we will receive information on the EU Commission's new approach to enforcement of EU Law.

*Prof. Dr. Dr. h.c. Ben Terra*  
*Prof. Dr. Dr. Juliane Kokott*  
*Patrice Pillet*

**11.00 Coffee break****11.30 ECJ UPDATE II****13.00 Conclusion of Conference Day 2 and Lunch**

## Speakers



**Prof. Dr. Dr. Juliane Kokott** Advocate General, Court of Justice of the European Union  
Juliane is one of the eleven Advocates General at the Court of Justice of the European Union, Luxembourg. Since October 2003, she has been responsible for about 900 cases and has delivered more than 400 opinions, including about 100 on taxation. Before joining the Court, she was a professor at the universities of Augsburg, Heidelberg, Düsseldorf and St. Gallen. She was also a visiting professor at Berkeley Law. Juliane Kokott is a graduate of the universities of Bonn, American University/Washington D.C., Heidelberg and Harvard Law School. She has authored and co-authored a broad variety of publications and has initiated and organised many high-level expert conferences and symposia.



**Donato Raponi** European Commission, Head of Unit, VAT and other turnover taxes  
Donato 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.



**Prof. Dr. Dr. h.c. Ben J. M. Terra** University of Lund, Sweden; Católica Global School of Law, Portugal  
Ben 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 Católica Global School of Law in Portugal and at the Lund University in Sweden.



**Prof. Rita de la Feria** Chair of Tax Law at the University of Leeds  
Rita is the Chair of Tax Law at the University of Leeds. She is an International Research Fellow at the Centre for Business Taxation, Oxford University, and a Visiting Professor at the University of Lisbon. She was Tax Policy and Legal Adviser to Portugal (2011–2012), and to Timor-Leste (2015–2016); and has advised the Irish Revenue Commissioners (2016), and the Governments of Sao Tome and Principe (2016) and Angola (2016), the latter two under the auspices of the IMF. In 2015 & 2016 Rita was listed in the Global Tax 50, as one of the most influential tax people in the World; and was co-recipient of the 2016 Outstanding Women in Tax Award.



**Ferdinand Huschens** Dipl.-Finanzwirt  
Ferdinand works at the Federal Revenue Administration (Bundesfinanzverwaltung) and specialises in the VAT taxation of cross-border transactions. For many years Ferdinand was involved in the interpretation of European Union law on VAT, as well as in proceedings before the Court of Justice of the European Union. He has published numerous articles on VAT related topics and regularly lectures at VAT seminars.



**Colin Ager** Global Indirect Taxes Manager Caterpillar  
Colin is Caterpillar Inc's Global Indirect Taxes Manager. He and his team are responsible for advising and supporting all of Caterpillar's businesses around the world with respect to VAT, GST and other indirect tax related matters. Colin's career in VAT spans 40 years, with previous posts including those of HMRC VAT inspector in the UK and PricewaterhouseCoopers consultant advising multinational businesses. His most recent position with Caterpillar has taken Colin to Geneva, Peoria Illinois and currently the UK. Colin is a member of the OECD Technical Advisory Group on VAT and is frequently sought after to speak on VAT matters.



**Dr. Sebastian Pfeiffer, LL.M. (WU)** Austrian Federal Ministry of Finance  
Sebastian works in the VAT unit of the Austrian Federal Ministry of Finance. Prior to this he was a research and teaching associate at the Vienna University of Economics and Business (WU Vienna), where he still works as an external lecturer. He is an EU VAT Committee delegate and regularly edits and authors VAT related literature. In 2014, Sebastian's doctoral thesis was awarded the Maurice Lauré Prize by the International Fiscal Association.



**Thomas Hoppe** Certified tax consultant, Director Tax 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.



**Marlon M.N. van Amersfoort LL.M.** Indirect Tax Lead / EMEA at Shell International BV  
After completing his studies in tax law at the University of Utrecht, Marlon commenced his career in early 2000 as a VAT adviser at one of the Big Four. In 2010, he moved to Shell International BV, where he is now responsible for indirect taxes in the EMEA-region and for a number of global projects within the GST/indirect tax environment. Marlon is a member of several VAT working groups, including Business-Europe, ICC, the EU VAT Forum and the BIAC group to the OECD/TAG on VAT/GST.



**Joost Kuipers** Dutch Tax Administration  
Joost Kuipers RE RA is an experienced (tax) auditor. He is one of the founders of e-audit in the Netherlands Tax and Customs Administration (NTCA) and was, for many years, head of the computer audit function and a member of the board of the Netherlands Tax-auditing Expert Group. He is the founding father of the Standard Audit File in the Netherlands. Currently, Joost holds the positions of audit coordinator, senior tax auditor and senior e-audit specialist in a regional office of the NTCA. He is also a participant in the European Union Fiscalis programme where he holds the position of chairman of the coordination group of the Fiscalis à-audit project group.



**Patrice Pillet** Head of Unit for the control of the application of EU legislation on indirect taxes and state aid, in DG Taxud (European Commission)  
Patrice is the DG Taxud (European Commission) Head of Unit for the control of the application of EU legislation on indirect taxes and state aid. He is responsible for the management of complaints, the handling of infringing procedures as well as other indirect taxation related legal issues (including preliminary rulings). Patrice's previous positions at the DG Taxud include the Head of Sector, responsible for electronic commerce VAT (2008–2016), officer responsible for international affairs and technical assistance at the Customs Directorate (2004–2008) as well as VAT fraud prevention and promoting mutual assistance in tax matters (1998–2004).



**Dr. Stefan Maunz** KÜFFNER MAUNZ LANGER ZUGMAIER  
Stefan 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.

**MODERATOR**

**Karl-Heinz Haydl** Global VAT Practitioner  
Karl-Heinz is a VAT practitioner who started his journey in VAT in the German tax authorities where he worked for 3 years, followed by a 4 year stopover in a big 4 firm dealing with international VAT issues before he joined GE 19 years ago, where he was leading GE's European Corporate VAT Team and responsible for Global VAT/GST Technical & Policy actively involved in various industry groups on an EU, Member State and global level, i.e. as chair of the BIAC VAT/GST work to the OECD TAG on VAT/GST. From April 1st, 2017 onwards he is working for Global Enterprise Tax Solutions (GETS) within PwC serving GE from there.

# Registration

Please complete the form for each registrant and email to [office@ivcc.de](mailto:office@ivcc.de) or fax to

+49.(0)89.2175012-99

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

**Welcome reception** (Wed 28 June 2017) Attending:

Yes

No

**Dinner** (Wed 28 June 2017) Attending:

Yes

No

**Dinner** (Thu 29 June 2017) Attending:

Yes

No

**Lunch** (Fri 30 June 2017) Attending:

Yes

No

I will be accompanied by guests:

Welcome reception

Dinner 28 June 2017

Dinner 29 June 2017

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

**Conference Registration Fees:** Standard registration: EUR 880 (VAT included). Early registration (finalised prior to 24 April 2017): EUR 790 (VAT included). 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)) or to KÜFFNER MAUNZ LANGER ZUGMAIER ([office@kmlz.de](mailto:office@kmlz.de)).

Cancellations prior to 24 April 2017 will result in a full refund. After 25 April 2017, only substitutions will be permitted.

**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". Reservations at Waltershof, Egerner Höfe and Seehotel Überfahrt should be made prior to 14 May 2017.

5\* Althoff Seehotel Überfahrt (EUR 240), Überfahrtstraße 10, 83700 Rottach-Egern, Tel. +498022.6690

Seehotel Waltershof (EUR 204), Seestraße 77, 83700 Rottach-Egern, Tel. +498022.2770

Relais & Châteaux Egerner Höfe (EUR 145), Aribostraße 19-26, 83700 Rottach-Egern, Tel. +498022.6660

**Venue:** Seehotel Überfahrt, Überfahrtstraße 10, 83700 Rottach-Egern (Hourly courtesy shuttle bus from/to Munich Airport (45–60 min). Lake Tegernsee can easily be reached by train: [www.bayerischeoberlandbahn.de](http://www.bayerischeoberlandbahn.de))