



14th and 15th June 2012

# International VAT-Conference

küffner maunz langer zugmaier in cooperation with



**International VAT-Conference****14th and 15th June 2012****at Seehotel Übersee, Lake Tegernsee (Munich)**

The focus of the International VAT Conference is the discussion of current VAT issues at both the academic and practical level. The conference panel consists of international experts drawn from the EU Commission, the OECD, the tax administration, universities and from leading international corporations.

Conference participants will have the opportunity to raise questions relating to their day to day business and to participate in panel and audience discussions.

With its solution based focus, delegates will leave the conference having been provided with real insight into how to better manage their respective VAT issues. Naturally, all sessions will be supported by extensive documentation which delegates will undoubtedly find to be a valuable future business resource after the conclusion of the conference.

So come and join the discussion on VAT's hot topics and enjoy the opportunity of networking with other attendees and speakers from all Member States.

Who should join: VAT Managers, VAT consultants, officials dealing with VAT.

Conference language: English

## Wednesday

**17.00 Check in**

Free shuttle service: Munich Airport to Seehotel Überfahrt, Tegernsee, hourly from 15.00 to 19.00

**18.30 Cocktail reception****19.30 Dinner at hotel****20.45 Football match transmission**

UEFA Euro 2012  
(The Netherlands vs. Germany)

**SUPPLY OF GOODS  
WITHIN, TO AND FROM EU****9.30 Place of taxation:  
VAT technical/ legal developments**  
(*Dr. Maunz*)

- Chain transactions – new concept of allocating the zero rated supply (ECJ Eurotyre)
- Safety net regulation after ECJ Facet
- Comparison Intra-Community / Export / Import

**10.00 Compliance aspects**  
(*Mr. Huschens, Mr. von Streit*)

- Proof of export / intra-Community supplies – the German approach and other approaches across the EU
- Reporting requirements

**11.10 Panel discussion****CONCEPT OF NEUTRALITY****14.00 Spheres of a legal person**  
(*Prof. Dr. Terra*)

- Linking input VAT deduction to supplies and non-supplies (transactions carried out for business reasons which are non-supplies for VAT purposes)
- Can a legal person only have one sphere?

**15.00 Input VAT deduction**  
(*Prof. Dr. Englisch*)

- Right to deduct and time to deduct (when)
- Exercising the right to deduct – formal requirements
- Correction of input VAT deduction

**15.30 Other aspects of neutrality**  
(*Mr. Wildeboer*)

- Same fact pattern – same treatment / no distortion (Rank Group C-260/10)
- Fiscal and monetary neutrality

**16.00 Panel discussion****INVOICING DIRECTIVE****16.30 International update**  
(*Prof. Wille*)

- Transposing directive 2010/45
- Country update

**19.30 Traditional Bavarian dinner**  
at Gebirgsschützenhütte Tegernsee

## VOUCHERS

## 8.30 New developments EU

*(Mr. Raponi)*

## 9.00 Practical issues

*(Mr. Lang)*

## FUTURE OF VAT – EU AND GLOBALLY

## 9.30 VAT system design – global overview

*(Mr. Needham)*

Broad based (less exemptions) single rate

## 10.30 EU developments – future VAT strategy

*(Mr. Raponi)*

- Destination principle
- VAT technical aspects – place of taxation
- Compliance/Information/One Stop Shop

## 11.30 Efficiency

*(Mr. Cunningham)*

- Better legislation – more transparency in the legislative process, better communication
- Enhanced relationship – communication, risk management
- More simplification and harmonization – better use of technology

## 12.30 Latest developments OECD

*(Mr. Battiau) (tbc)*

## 13.00 Lunch at hotel/Check out

Free shuttle service: to Munich Airport from 13.00 to 15.00

## Speakers

**Dr. Stefan Maunz** kmlz

is a lawyer and certified tax consultant. With 12 years of experience in VAT and customs law, Stefan is a partner at kmlz, the only German law firm currently 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.

**Ferdinand Huschens** German Federal Ministry of Finance

has worked as a tax officer in the Federal Ministry of Finance 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.

**Georg von Streit** Deutsche Post AG

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.

## Speakers



**Prof. Dr. Ben J. M. Terra** University of Amsterdam, University of Lund studied international law at the University of Amsterdam and (indirect) taxation at the University of Leiden. Previous positions held by Ben 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. Ben 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 University of Lund in Sweden.



**Prof. Dr. Joachim Englisch** Westfälische Wilhelms-University Münster studied law at the universities of Saarbrücken, Salamanca and Cologne. After completing his PhD and post-doc research at Köln University, he was appointed to a chair for tax law and public law at the University of Augsburg. Since 2010 he has held a chair for tax law and public law at Münster University and is also the university's managing director of the Institute for Tax Law. He has published and lectured extensively on VAT topics. He is a founder and the general editor of the World Journal of VAT/GST 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 Guidelines.

**Prof. Patrick Wille** VAT Forum

was an official at the VAT Authority in Belgium from 1978 to 1983. He is a senior lecturer at the Vrije Universiteit Brussel, guest professor at the Universiteit Gent and a professor at the Fiscale Hogeschool in Brussels and Groep T in Leuven. He founded VAT Forum CV, an international network of VAT and Customs specialists. Patrick regularly speaks on Belgian and European VAT topics at seminars and frequently publishes articles on VAT. He is a member of the editorial board of the International VAT Monitor and their Belgian correspondent.

**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.

**Thorsten Lang** Hewlett-Packard Europa Holding B.V.

– Director Worldwide Transaction Taxes is the Director of Worldwide Transaction Taxes (non US) for Hewlett Packard. He has a Masters degree in finance and is a certified tax consultant. Before joining HP Thorsten worked for the German tax authorities as a tax auditor. Three years ago he transitioned to his current position as head of the global VAT team. His role focuses on all VAT aspects with an emphasis on strategic decisions, risk management, the tax optimization of supply chains, cash flow management and multinational service deals.

**Chris Needham** General Electric – Global VAT/GST Director

initially started as a VAT Inspector for HMRC in the UK and then worked for pwc where he established their first European VAT desk in New York in 1994. Chris has spent the last 17 years developing GE's in-house Global VAT/GST team that now has more than 130 team members. In November 2011 the International Tax Review identified Chris as one of the "50 biggest influences in international tax".

**Mike Cunningham** HM Treasury

works on EU and international VAT issues at HM Treasury. He keeps a close eye on ongoing developments relating to the future of VAT in the EU. He also actively participates in the OECD VAT/GST Guidelines project as a member of the Technical Advisory Group. He has been working on VAT issues at HM Treasury since September 2004, coming across from (what was then) HM Customs and Excise, which he originally joined back in 1987.

**Piet Battiau** (tbc) OECD – Head of the Consumption Taxes Unit

heads the Consumption Taxes Unit at the OECD which aims to provide guidance to governments on the application of VAT to cross-border trade. He began his career as a tax inspector for the Belgian Ministry of Finance before moving on to KBC, a Brussels based international financial group. He was also Chairman of the Fiscal Committee of the European Banking Federation. He studied law at the Vrije Universiteit Brussels and the Ghent University and holds a law degree as well as a degree in tax science from the Fiscale Hogeschool in Brussels.

# Registration

Please complete the form for each registrant and email to [office@kmlz.de](mailto:office@kmlz.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		

**Welcome reception** (Wed 13 June 2012) Attending:

Yes

No

**Dinner** (Wed 13 June 2012) Attending:

Yes

No

**Dinner** (Thur 14 June 2012) Attending:

Yes

No

I am bringing guests:

Welcome reception

Dinner 13 June

Dinner 14 June

Number	Name/s
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**Conference Registration Fees:** Standard registration: EUR 790 + VAT, early registration (finalised prior to 30 April 2012): EUR 690 + VAT. Registration fee includes conference binder, welcome reception and all meals.

**Registration Cancellation Policy:** Cancellation of registration must be notified in writing to kmlz. Cancellations prior to 30 April 2012 will receive a full refund. After 1 May 2012 only substitutions will be permitted.

**Accommodation:** Special rates have been arranged for conference delegates. Participants are requested to make their own reservations directly with the hotels before 30 April 2012:

5\* Seehotel Überfahrt (EUR 215), Überfahrtstraße 10, 83700 Rottach-Egern, Tel. +498022.6690

5\* Egner Höfe (EUR 150), Aribostaße 19–26, 83700 Rottach-Egern, Tel. +498022.666518

4\* Seehotel Luitpold (EUR 115), Hauptstraße 42, 83684 Tegernsee, Tel. +498022.18779700

4\* Bachmair-Weissach (EUR 199), Wiesseer Straße 1, 83700 Weißbach, Tel. +498022.278566

**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))

küffner maunz langer zugmaier, Munich (Germany) in cooperation with VAT Forum, Grimbergen (Belgium)