

12th International VAT Conference 2025

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23
May

at Seehotel Überfahrt
Lake Tegernsee
(Munich)

12th International VAT Conference 2025

The ViDA package has finally been adopted, and now the real work begins: implementation. Member States and businesses face the significant challenge of putting this comprehensive and complex set of measures into practice. At the same time, the EU Commission has a key role to play in coordinating these efforts, and this important work has already started.

While ViDA is a major focus, the world of VAT continues to evolve at a rapid pace. Looking even further ahead, last year the EU Commission tasked the VAT Expert Group (VEG) with preparing a „VAT after ViDA“ report. Presented at the end of 2024, the report aims to encourage a broader discussion on the long-term evolution of the EU VAT system. It acknowledges the immediate priority of ViDA implementation, while also recognising the inevitable influence commercial and technological developments will have on the VAT landscape over the course of the next 20 to 30 years and where this journey could take us.

Further exploring long term change, earlier this year the EU Commission launched a study on „The challenges of VAT beyond VAT in the Digital Age“ to examine potential improvements to the EU VAT system, assessing their feasibility and impact based on an analysis of current weaknesses, gaps, and inefficiencies.

Beyond the EU, with over 170 countries now operating a VAT system and given recent geopolitical developments where VAT has been discussed in reciprocal trade tariff debates that reference “unfair, discriminatory, or extraterritorial taxes”, a broader international perspective is more critical than ever.

Therefore, the 12th International VAT Conference will address these key areas: ViDA implementation; the future of EU VAT beyond ViDA; broader international VAT developments; and VAT developments and priorities in two of the EU’s neighbouring countries, the UK and Switzerland.

What’s more, the conference will also explore VAT as a potential instrument for promoting sustainability, examining both its capabilities and limitations in this role.

And finally, on day two, after our traditional CJEU update, we will dive into the growing role of AI in tax, with practical insights into how businesses are increasingly using AI to overhaul their VAT and tax processes.

This year’s conference provides, once again, a unique opportunity to engage with leading international VAT experts on the latest developments. Our panels will feature representatives from the EU Commission, tax authorities from EU Member States, the UK and Switzerland, major multinational corporations, and experts from jurisprudence and academia.

The interactive format encourages a dynamic exchange of ideas, in-depth analysis of key VAT topics, and direct answers to your specific questions. Delegates will gain practical, actionable insights, supplemented by comprehensive supporting materials for all sessions.

Please join us for a valuable, thought-provoking, and professionally enriching experience.

Who should join: VAT managers, VAT consultants, VAT officials

Conference language: English

Timetable

Wednesday 21th

Free shuttle service

Munich Airport to Seehotel Überfahrt, Tegernsee

18.30 COCKTAIL RECEPTION

19.30 DINNER AT HOTEL

Thursday 22nd

Moderator: Karl-Heinz Haydl | Christian Salder

09.00-09.45 GLOBAL VAT POLICY DIALOGUE

International VAT developments and key VAT priorities – update from an international level.

Piet Battiau
OECD

09.45-10.45 EU UPDATE & VIDA IMPLEMENTATION

Recent VAT developments and key VAT priorities at EU level including ViDA implementation aspects – update from the EU Commission.

Ludwig de Winter
European Commission

10.45 COFFEE BREAK (30 MINUTES)

11.15-12.15 EU NEIGHBOURS VAT UPDATE

Update on VAT developments and key VAT priorities from 2 EU neighbour countries – UK & Switzerland.

Ian Broadhurst
HMRC
Raffaello Pietropaolo
Swiss Federal Tax Administration
Ralf Imstepf
Swiss Federal Tax Administration

12.15 LUNCH BREAK

13.45-16.00 VAT AFTER VIDA

Taking the VEG “VAT after ViDA” report as a starting point we will look at the long-term future of the EU VAT system and potential pathways for its evolution. This session will include a presentation by the consortium that has been appointed by the EU Commission for the study on ‘The challenges of VAT beyond VAT in the Digital Age’.

Elze Terra
Booking Holdings
Thomas Ecker
Austrian Federal Ministry of Finance
Rebecca Millar
University of Sydney Law School
Giacomo Luchetta
Syntesia Policy & Economics

16.00 COFFEE BREAK (30 MINUTES)

16.30-17:30 VAT AS AN INSTRUMENT FOR PROMOTING SUSTAINABILITY - WHAT ARE VAT'S CAPABILITIES AND CONSTRAINTS?

VAT is often introduced in political debate as a panacea for driving consumer behaviour and achieving diverse policy objectives. We will examine and discuss this topic from various perspectives.

Rebecca Millar
University of Sydney Law School
Ian Broadhurst
HMRC
Marlon van Amersfoort
Shell International BV

Timetable

17:30	CONCLUSION OF CONFERENCE DAY 1
18:30	BUS DEPARTURE
19:00	DINNER

Friday 23rd

Moderator: Karl-Heinz Haydl | Christian Salder

09.30-12.00 CJEU UPDATE

The decisions made by the Court of Justice of the European Union remain one of the most important and valuable instruments to clarify, safeguard and enhance the harmonisation of VAT rules throughout the EU. This panel will analyse interesting recent cases that are relevant for your day-to-day business. Cases will be examined from the perspective of Member States and plaintiffs, as well as the Court. In addition, we will also receive a general introduction on the preliminary ruling procedure at the General Court including the latest developments.

11.00 COFFEE BREAK

12.00-13.00 USE OF AI IN TAX

The use of AI in tax is becoming increasingly important for all stakeholders involved in the tax system. This session will offer practical insights into how businesses are leveraging AI in their day-to-day VAT and tax processes to increase efficiency and reduce the risk of errors.

13.00 CONCLUSION OF DAY 2 & LUNCH

Ad van Doesum

Maastricht University

Raymond Feen

ALLVAT

Barbara Schenk

*European Court of Justice &
General Court*

Jon Lacey

Microsoft

Speakers

Ludwig de Winter

European Commission



Acting Head of Unit C1 responsible for VAT in DG TAXUD (European Commission). Before joining the European Commission, I worked as a tax inspector with the Belgian Ministry of Finance and when I joined the Commission more than 20 years ago, I was active in the anti-

dumping policy, before moving to DG TAXUD. There I was responsible for VAT and administrative cooperation and the fight against VAT fraud, including the setting up of Eurofisc and the different enlargement processes.

The main files I am responsible for are the VAT e-Commerce package and ViDA (VAT in the digital Age) proposal. I also take part in the meetings at OECD, WCO and IOTA.

Raffaello Pietropaolo

Swiss Federal Tax Administration



Raffaello Pietropaolo completed his law degree at the University of Fribourg before starting his professional career at the Swiss Federal Tax Administration in the VAT legal Division. From 2008 to 2016, he gained further expertise in national and international VAT at PwC.

Since 2016, he is the Vice Director of the Swiss Federal Tax Administration and Head of the Swiss VAT Administration which includes the legal, audit and collection Division. He represents Switzerland at the OECD (Forum on Tax Administration and Working Party No. 9 on Consumption Taxes) and IOTA. Furthermore, he often holds seminars and regularly publishes on VAT topics.

Ralf Imstepf

Swiss Federal Tax Administration



Ralf Imstepf is co-head of the VAT legal department at the Swiss Federal Tax Administration (SFTA) and an assistant professor of tax law at the University of St. Gallen. He is also a delegate to the OECD's Working Party 9 (consumption taxes). He previously worked as a lawyer

and tax consultant at the law firm in Zurich and as a law clerk at the Federal Administrative Court in St. Gallen. He regularly lectures and publishes on tax and administrative procedural law.

Thomas Ecker

Austrian Federal Ministry of Finance



Thomas Ecker is Head of the International Indirect Taxes Unit at the Austrian Federal Ministry of Finance (BMF). He represents Austria in VAT and other indirect tax matters at Council and in numerous working groups at the EU and OECD-level. He has previously worked as Policy Advisor at the

OECD Consumption Taxes Unit and was Deputy Head of the VAT Unit at the BMF. He lectures at universities and is editor and author of tax literature.

Ian Broadhurst

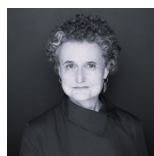
HMRC

Ian is a Deputy Director in Indirect Tax Directorate in HMRC, responsible for International VAT policy. He started his ca-

reer with HMRC (and its predecessor department HM Customs & Excise) over 30 years ago and has worked in a number of roles, mostly in VAT but also other indirect taxes. For the last 20 years, Ian has been working on VAT policy, including a three-year secondment to HM Treasury (2008-2011), and has broad experience across a range of VAT policy areas, including extensive experience in international forums, including the OECD.

Rebecca Millar

University of Sydney Law School



Rebecca Millar is a Professor at the University of Sydney Law School, where she specialises in GST and comparative VAT law. She has been a regular Guest Professor and/or visiting lecturer at the Institute for Austrian and International Tax Law (WU) (2016-2023), Xiamen University (2023), the IBFD in Amsterdam (2017, 2018), and Osgoode Hall Law School (2015). She is a pro-bono academic advisor to OECD Working Party 9 on Consumption Taxes and a member of the UN VAT Subcommittee. Her contributions to comparative tax law research on the VAT 'place of taxation' rules, and her work with developing countries, were recognised by the Women in IFA Network in their 2019 publication Recognising 100 Years Of Women In Tax.

Marlon van Amersfoort

*Indirect Tax Lead EMEA,
Shell International BV*



Marlon van Amersfoort is with Shell International BV since 2010. Currently, he leads the Indirect Tax EMEA team, where he oversees all indirect tax matters across Europe, the Middle East, and Africa. In this role, Marlon and his team are the custodians of the internal indirect tax control framework, including the successful implementation of indirect tax-related technology projects. Additionally, Marlon is an integral part of the Shell Global Indirect Tax Policy team. Before his tenure at Shell, Marlon accumulated a wealth of experience as a VAT practitioner with 'Big 4' firms, a journey that began in 2000. Externally, he serves as the chair of the VAT Expert-Committee of the Confederation of Netherlands Industry (VNO-NCW) and actively participates in various indirect tax committees, including those with Business Europe and BIA/OECD. Marlon is also an occasional speaker at Tilburg University. Marlon holds a Master of Laws degree from the University of Utrecht, specializing in Tax Law.

Giacomo Luchetta

Syntesia Policy & Economics



Giacomo is a Partner of Syntesia Policy & Economics. He is a senior EU policy expert, with more than 15 years of experience in the legal and economic analysis of EU policies, and in particular VAT. He contributed to or led multiple assignments for the European Commission - DG TAXUD, and in particular the study on VAT in the Digital Age, VAT travel and tourism, the evaluation of VAT invoicing rules, the studies on the taxation of financial services, and the study on the VAT gap in the EU. He currently is the Team Leader for the European Commission study on the challenges of VAT beyond VAT in the Digital Age, which examines the existing weaknesses of the EU VAT system and possible reforms over three areas: simplification, digitalisation, and greening of VAT.

Speakers

Barbara Schenk

curia europa



Barbara has worked as a référendaire at the Court of Justice and the General Court since 2016. Prior to that, she worked for the Dutch Ministry of Foreign Affairs at the department of European Law. She was a trainee judge in the Netherlands in commercial, administrative and criminal law and has worked as a prosecutor and deputy judge. Barbara contributes on a regular basis to the Dutch case-law review *Nederlandse Jurisprudentie* (Wolters Kluwer). She has written for the case-law section of the journal *SEW* (*Tijdschrift voor Europees en economisch recht*) and published on European criminal law.

Elze Terra

Director Indirect Tax, Booking Holdings



In the first 9 years of her career, Elze Terra was part of the indirect tax advisory practice of EY Netherlands, with a focus on digital commerce. This was a role that she combined with different academic efforts, including being a lecturer at Tilburg University. In 2018, Elze took on an inhouse role at digital travel company Booking.com, supporting several sister brands during that time. Currently, Elze holds the position of Director Indirect Tax at Booking Holdings, the world leader in online travel, and oversees the indirect tax function of six primary online travel and consumer-facing brands - Booking.com, KAYAK, priceline, agoda.com, Rentalcars.com, and OpenTable.

Raymond Feen

ALLVAT



Raymond Feen is an international VAT consultant located in the Netherlands. His career in VAT started in 1996 with a big 4 firm. He then moved to the industry for several years and returned to the big 4. In 2010 he started his own firm ALLVAT supporting clients from all over the world. Raymond is frequent speaker at international seminars and conferences, organizes trainings for companies, the Federation of Dutch exporters, the Chamber of Commerce and he is a member of the Committee of the International VAT Expert Academy [IVEA]. He is currently secretary to the board of the International VAT Association (IVA) and program director of the IVA University.

Jon Lacey

Microsoft



Jon is Director, International Tax Affairs at Microsoft, responsible for tax policy matters for the Europe, Middle East and Africa region. His role involves ensuring awareness and understanding of forthcoming tax policy developments and assessing the impact for the business. He currently chairs the AmCham EU Tax Committee and is a past chair of the DigitalEurope Tax Working Group. He is a member of the OECD VAT Technical Advisory Group and sits on the board of Tax Foundation Europe. He has worked in international tax for over thirty years. Previous experience includes responsibility for tax at Skype, together with various roles with "Big 4" accounting firms. He is based in the UK and is a Chartered Accountant and member of the Chartered Institute of Taxation.

Ad van Doesum

Maastricht University



Prof Dr Ad van Doesum is Professor of European Value Added Tax at Maastricht University, the Netherlands. He is also the Head of PwC's Knowledge Centre in the Netherlands and is an honorary judge in the 's-Gravenhage (The Hague) Court. Professor Van Doesum has broad experience in national and international VAT Law and particular expertise in the complex VAT issues attached to collaboration between organizations. He received his Law Degree (Tax Law) at Leiden University, the Netherlands, in 1998. In 2009, he obtained his doctorate with his thesis 'Contractual Cooperative Arrangements and VAT'. Ad van Doesum has authored and co-authored numerous publications on VAT law and is regularly invited to speak on indirect taxation at conferences and seminars around the world. He is on various editorial boards, is a member of the permanent committee of contributors to leading tax publications and is a correspondent for various other journals.

Piet Battiau

OECD



Piet Battiau is the Head of the VAT Unit in the Centre for Tax Policy and Administration (CTPA) of the OECD. He is responsible for the OECD's work on indirect taxes, including the International VAT/GST Guidelines; the OECD recommendations for addressing the VAT challenges of digital trade; helping tax authorities to enforce VAT compliance in digital trade; the OECD's VAT capacity building work incl. through the development of Regional VAT Digital Toolkits; the Consumption Tax Trends publication; and the OECD Global Forum on VAT. Current priorities include the development of guiding principles for the design and implementation of "digital continuous transactional reporting" (DCTR) regimes for VAT and international policy dialogue on the VAT treatment of crypto-assets. Piet joined the OECD in 2011. He began his career as a tax inspector for the Belgian Ministry of Finance in the early 1990's before moving on to an international financial institution in 1995, where he became Head of International Taxation and subsequently Head of Public Policy. He was also Chairman of the Fiscal Committee of the European Banking Federation. He studied Law in Brussels and Ghent and holds a Law degree and a degree in Tax Science.

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.