

INTERNATIONAL VAT EXPERT ACADEMY

[IVEA]

24–25 SEP 2025
DUSSELDORF



[IVEA]

International VAT Expert Academy

The aim of the academy is to bring together VAT experts from all over the world to discuss, in interactive and lively workshops, various issues that arise in the day-to-day business of VAT experts. Workshops will be limited to small numbers of participants and will always be led by very experienced trainers from leading firms specializing in VAT. The workshops will have an international focus and be held in English.

Following a short introduction of well selected hot topics with case law and legislation, case studies and experiences are shared. Participants will be given adequate opportunity to discuss their individual cases and to determine best practice solutions. Participants are encouraged to send their cases to the Academy in advance of the workshops.

Who should attend? VAT managers, VAT consultants, VAT directors, officials dealing with VAT. Ideally participants should have extensive VAT experience.

[Register here](#)

TIME SCHEDULE

Wednesday, 24 September 2025

	WORKSHOP ROOM 1	WORKSHOP ROOM 2
1st Session 10:00 - 12:00	E-Invoicing spreading out in the EU	ViDA: Digital platforms and deemed supplier
12:00 - 13:00	LUNCH	
2nd Session 13:00 - 15:00	Cases of the European Court of Justice	VAT & e-charging
15:00 - 15:30	COFFEE BREAK	
3rd Session 15:30 - 17:30	Tooling - VAT treatment today and under ViDA	OSS tax audit experience within the EU
18:30	EVENING EVENT	

Thursday, 25 September 2025

	WORKSHOP ROOM 1	WORKSHOP ROOM 2
1st Session 09:00 - 11:00	US-Tariffs and EU retaliation measures	VAT & holding companies
11:00 - 11:30	COFFEE BREAK	
2nd Session 11:30 - 13:30	VAT in the financial services sector - How to manage input VAT risks	Chain transactions
13:30 - 14:30	LUNCH	
3rd Session 14:30 - 16:30	Supplies of goods via platforms	SAP and VAT: Best practices for S/4HANA migration

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E-Invoicing spreading out in the EU

Ronny Langer, Emmanuel Cotessat, Tomasz Michalik

National e-invoicing obligations are being introduced, step by step. Italy was the first mover, Romania and Germany following just recently. Poland, Belgium and France may be next, presumably in 2026. Many other Member States are also now publicly discussing the implementation of e-invoicing obligations. After the ViDA Directive was finally adopted by the EU Council in spring 2025, Member States are now free to impose domestic e-invoicing obligations without prior derogation approval. Unfortunately, each country is proceeding differently. Despite ViDA, no standardised approach is being pursued by the Member States. We will be having a look at the special features of B2B obligatory e-invoicing in selected Member States, giving consideration to best practice approaches and explaining what companies need to prepare for.

ViDA: Digital platforms and deemed supplier

Fernando Matesanz, Justyna Szponar

With the upcoming implementation of ViDA, the concept of the deemed supplier is set to expand significantly. Activities such as short-term accommodation rentals and passenger transport services facilitated through digital platforms will fall within the scope of these new provisions. Under certain conditions, the platforms will be considered the suppliers of the service, and thus responsible for collecting and remitting the VAT. However, many questions remain open: Which platforms will actually be affected? In what situations will these new rules apply? What are the boundaries and possible exceptions? We will explore these critical issues in depth during the workshop, where we will examine the practical implications and challenges of these new VAT rules.

Cases of the European Court of Justice

Raymond Feen, Prof. Dr. David Hummel

Every week the European Court of Justice produces new case law, which may impact your business. In this session we will be discussing the first cases of the General Court of the ECJ, a number of new and pending cases, which need to be taken into account in your day-to-day practice.

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VAT & e-charging

Dr. Matthias Oldiges, Tomasz Michalik

The VAT treatment of e-charging was controversial for a long time, as only the European Commission's VAT Committee had previously dealt with this issue. In 2023 and 2024, the ECJ then had to deal with e-charging. In the first judgment, it commented on the VAT treatment of e-charging. In the second judgment, it had to answer the question of whether there is a reseller model between the Charge Point Operator (CPO), the E-Mobility Provider (EMP) and the customer. In practice, a multitude of follow-up questions arise, especially for EMPs.

This workshop will take a closer look at the general VAT treatment of e-charging and will focus on the ECJ judgments. The workshop will also discuss VAT consequences for CPOs and EMPs.

Tooling – VAT treatment today and under ViDA

Ronny Langer, Andrea Springer

Moulds and tools are essential parts in the production process in a number of industries. That is why they are often sold within the supply chain from parts and components suppliers to the OEMs who want to take ownership whereas the moulds and tools physically remain in the production facilities of the parts suppliers who are using them when producing parts for the OEMs. We will be discussing the different types of tooling and their VAT consequences, particularly considering the simplification rules some Member States have implemented and whether a harmonized "simplified" approach is possible or not. We will also be discussing if and how ViDA may change things.

OSS tax audit experience within the EU

Dr. Atanas Mateev, Dr. Hannes Gurtner, Emmanuel Cotessat

How do tax authorities and taxable persons come together, and which risks are involved beyond the OSS-audit?

Some time has passed since the EU's VAT E-Commerce Package came into force. Since then, distance sellers have been able to declare their VAT from cross-border B2C sales centrally via the One Stop Shop (OSS). This has made things easier for many taxable persons. However, it is only a matter of time before all distance sellers

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become subject to an OSS audit, the first of which have already begun. How does the OSS audit work? What is the exact extent of the audit, and what are the practical issues a distance seller must face once he has to undergo an OSS-audit? And is everything completed within the confines of the OSS audit or can this just be the beginning of additional audits related to other obligations abroad? In our workshop we will be explaining what this is all about and what you need to bear in mind when going through an OSS-audit.

US-Tariffs and EU retaliation measures

Dr. Christian Salder

The Trump administration is bringing its additional tariffs into force, while the rest of the world is seeking to fight these by implementing retaliation measures. However, what does this mean for business and how can businesses navigate these choppy waters of international trade? Developing answers to these questions will form a major part of our workshop, along with the rules of origin.

VAT and holding companies

Stijn Vastmans, Emmanuel Cotessat

This workshop provides an overview of recent developments in EU case law and shares practical experiences from Belgium and France. Specific topics include the VAT treatment of holding companies in the private equity sector, the role of holding companies in VAT groups, and other relevant aspects related to VAT taxable status and input VAT recovery.

VAT in the financial services sector – How to manage input VAT risks

Yolanda Cano, Laura Klein

Financial services, such as the granting of credit, insurance transactions, the sale of receivables, as well as the transfer of shares in companies, are VAT exempt. In practice, this often causes complications. In addition to the uncertainties regarding its scope, the VAT exemption also leads to accumulation effects, since banks, insurers, fund managers, and other companies (e.g. holding companies) providing financial services are unable to recover their input VAT. Measures to avoid these downsides associated with VAT exemption are limited, especially for cross-border services. In

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this session, we will be discussing the difficulties faced by taxable persons engaging in financial services and considering what measures can be taken to mitigate the resulting risks.

Chain transactions

Dr. Hannes Gurtner, Raymond Feen

Triangulation simplification has been explained in national guidance and in documents issued by the European Commission and the European Court of Justice. Sometimes guidance is provided for longer supply chains with more than three parties. We will be taking a closer look at the conditions for applying exemptions and the simplifications in chain transactions with multiple parties, including the VAT challenges created by the international e-commerce. Further, we will be focusing on the latest news on the tricky provisions for safety nets and number acquisitions related to cross-border (chain)transactions. These provisions are being widely stressed by tax authorities, new cases are pending at the Courts or have already been referred to the General Court of the ECJ for additional clarification.

Supplies of goods via platforms

Dr. Matthias Oldiges, Andrew Daly

In recent years, the trend has continued that the obligations under VAT law are increasingly being transferred to platforms for reasons of effective VAT collection. This particularly applies to supplies of goods via platforms. Deemed supplier rules were introduced in 2021. In practice, these rules lead to many questions for online retailers and platforms. In addition, the VAT in the Digital Age (ViDA) package contains extensive changes for the platform economy.

SAP and VAT: Best practices for S/4HANA migration

Dr. Markus Müller, Andrea Springer

A migration to S/4HANA not only presents a company's IT with particular challenges, but also its specialist departments such as its tax department. In order to avoid insufficient or even incorrect settings in the future SAP HANA system, the tax department should also be involved in the system migration at an early stage. This workshop is intended to provide a report on experiences, tips on what to look out for, from a tax perspective during the migration and how to approach a project of this kind in a multinational corporation.

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Yolanda Cano
QVATRO

Yolanda worked for more than 23 years at PwC, as an expert in indirect taxation, during which she developed extensive and consolidated experience in international operations, restructuring, audits and VAT cost optimization procedures. During last 9 years with PwC, Yolanda led the Indirect Tax practice for the Financial Services industry in Spain, being a great specialist in the banking, insurance, private equity and asset management industries. Likewise, she has been the local head for the area of electronic invoicing, and has led different digitization projects, homologation of billing software and automation of processes related to both Compliance and VAT reporting like SII and Veri*factu. She is also expert in both DAC7 (digital platforms) and Payment Services Providers reporting obligations, respectively. Yolanda was partner at the VAT department in bln palao abogados.



Emmanuel Cotessat
Associé/Partner, Emmanuel COTESSAT
Société d'Avocats

Emmanuel is a French indirect taxes lawyer. After 10 years in Big Four firms he established his own tax law practice in 2000. His firm focuses on three main areas: Advising large multinational firms on supply chain and IT, VAT & customs related issues, outsourcing of indirect tax compliance in the EU and litigation. The clients are mainly from the pharmaceutical, aeronautics, energy and engineering sectors. Emmanuel is Vice-Chairman of the International VAT Association and deputy representative of the IVA to the European Commission's VAT Expert Group and member of the VAT Committee of the French tax lawyers association as well as member of the Community Relay of the e-invoicing French government project.



Andrew Daly
Head of Indirect Tax,
Zalando

Andrew is a highly experienced Indirect Tax professional with over 20 years of expertise. Since 2019, he has served as Head of Indirect Tax at Zalando Group in Berlin, where he leads the company's indirect tax strategy and operations. His extensive career includes 12 years in Indirect Tax with the Big Four, based in London and Berlin. Following this, he held significant roles based in the Netherlands and Luxembourg. He then returned to Berlin to build and develop the Zalando Indirect Tax team, supporting Zalando's growth into Europe's leading online fashion and lifestyle seller and mar-

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ketplace. Andrew and Zalando are active members of the EU Commission VAT Expert Group, contributing valuable practical insights to policy developments.



Raymond Feen
VAT consultant,
ALLVAT

Raymond is an international VAT consultant located in the Netherlands. He is frequent speaker at international seminars and conferences, organizes trainings for companies, the Federation of Dutch exporters, the Chamber of Commerce and the International VAT Expert Academy [IVEA]. He is the secretary to the board of the International VAT Association. His focus is on the international supply chain.



Dr. Hannes Gurtner
Auditor, Tax Advisor,
Partner, LeitnerLeitner

Hannes is head of his firm's VAT department and specializes in providing comprehensive advice to companies operating within Austria and across borders. His main areas of focus are general tax law, corporate transactions and all matters related to Austrian and European VAT law. Owing to his years of experience in European VAT law, Hannes is in high demand as an advisor for many international companies operating or intending to operate across borders. He is a sought after lecturer at numerous seminars and symposiums, holds workshops in companies and educational institutions and regularly publishes on special tax law issues, especially those relating to VAT law and his specialist areas. He is a certified tax advisor and auditor and has been a partner at LeitnerLeitner since 2006. On 1 October 2014, Hannes was appointed a member of the European Commission's VAT Expert Group.



Prof. Dr. David Hummel
Legal secretary at
the ECJ at the cabinet
of advocate general
Kokott

David is professor at the University of Leipzig. In 2013, he completed his habilitation on the subject: "Neutrality of legal forms in public law" (venia legendi: public law, especially tax law and public economic law). David is a contributing author to many publications, including "Rau/Dürwächter" (a commentary on the German VAT law). He is also engaged as a tutor in the fields of European tax law and State Aid law. Since October 2016 David has worked as a legal secretary at the European Court of Justice at the cabinet of advocate general Kokott.

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Laura Klein
Certified Tax Consultant,
Director KMLZ

Laura advises clients on all German and international VAT issues. Her special focus is the financial services sector.

Her work also includes advising on VAT compliance, accompanying external audits, implementing Tax Compliance Management Systems and representing clients in legal proceedings. She regularly holds seminars on VAT issues and publishes articles on the subject.



Ronny Langer
Certified Tax Consultant,
Partner KMLZ

Ronny advises clients on all VAT matters in Germany and abroad. He specializes in cross-border VAT consulting connected to international VAT law and regularly lectures at professional events and in-house client VAT training sessions. As a former auditor and as a result of his experience in the corporate tax department of a DAX-30-group, Ronny has accumulated extensive knowledge of and experience in the types of VAT issues, which present themselves to businesses on a daily basis. He is also a member of various national and international VAT research groups and VAT clubs.



Dr. Atanas Mateev
Certified Tax Consultant,
Partner KMLZ

Atanas specializes in consulting on cross-border VAT issues and offers his clients advice on both German and international VAT matters. His particular focus is on the optimization of cross-border supply chains and processing schemes. His work also includes advising on VAT compliance and representing clients in legal proceedings, including appeals. His clients range from individuals to international groups. Atanas' special focus areas are the e-commerce, mechanical and plant engineering and automotive sectors. Atanas holds a doctorate in insolvency and tax law and is a lecturer at the Augsburg University of Applied Sciences. He regularly holds lectures and in-house trainings on VAT topics and is the author of numerous publications.



Fernando Matesanz
Director of Spanish
VAT Services

Fernando is the Director of Spanish VAT Services, an independent Spanish VAT advisory firm. He is President of the Madrid VAT Forum Foundation and of the board of the International VAT Association.

He has served on the EU Commission's VAT Forum for the period 2018-2022 and he is currently a member of its VAT Expert Group.

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Tomasz Michalik
Tax advisor, partner
and head of VAT ser-
vices at MDDP Mi-
chalik Dłuska Dziedzic
and Partners

Tomasz is author of commentary to the VAT Act (16 editions) as well as numerous publications in Polish and international professional magazines. Representing MDDP in the works of the VAT Expert Group set up by the European Commission. Member of the board of the Centre of Tax Documentation and Studies Foundation (founded by University of Łódź and IBFD). Considered a leading VAT expert in Poland by the Chamber's Global, International Tax Review, Rzeczpospolita and others. In 2021 received the the ITR EMEA Indirect Tax Practice Leader of the year' award.



Dr. Markus Müller
Certified Tax Consul-
tant, Partner KMLZ

Markus advises both corporate groups and medium sized businesses regarding all national and international VAT matters. His special focus areas are automotive and electronic business, crypto token and blockchain-based business models, educational and event-related services, and M&A. Markus offers valuable support in introducing and implementing tax compliance management systems, advises clients with respect to German and international VAT compliance and, when required, represents clients in legal proceedings, including appeals. Markus supports companies in digitizing their VAT compliance using KMLZ ITS GmbH's tools and advises on the introduction of ERP/SAP systems. Markus holds a doctorate in VAT law. He regularly lectures at tax advisor associations and is the author of numerous publications. As an "advisor's advisor" he provides VAT advice to accountants, tax advisors and lawyers. In addition, he is a member of various VAT working groups.



**Dr. Matthias
Oldiges**
Lawyer, Partner KMLZ

Matthias advises both corporate groups and medium sized businesses on all national and international VAT matters. His special focus area is e-commerce, online gambling, e-mobility and the travel sector. Matthias offers valuable support in introducing and implementing tax compliance management systems, advises our clients with respect to German VAT compliance and, when required, represents clients in appeal and legal proceedings. Matthias holds a doctorate in VAT law and regularly lectures at the Ludwig-Maximilians-Universität in Munich. He also regularly holds lectures and leads in-house VAT trainings and is the author of numerous publications.

EXPERTS



Dr. Christian Salder
Lawyer, Certified Tax
Consultant, Partner
KMLZ

Christian advises our clients on all aspects of national and international VAT issues and specializes in customs and excise duty matters. His particular focus is import VAT related issues and the optimization of cross-border supply chains and processing schemes. He also accompanies external audits and represents our clients in dealings with the tax authorities and before the tax courts. Christian has extensive experience in conducting SAP VAT audits and customs reviews.

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 publishing comments, articles and annotations in these areas.



Andreas Springer
Head of Tax (Senior
Expert Corp. Tax &
VAT), Panasonic

Andrea is the Head of Tax (Direct & Indirect Tax) at Panasonic Industry Europe GmbH, based in Hamburg, Germany. She is an experienced in-house VAT professional and leads the VAT and direct tax expert team which deals with EU and non-EU tax issues. Andrea established the first tax department inside the Panasonic group, worldwide. Andrea has extensive experience in merger & demerger group activities. She previously worked, for several years, at Deloitte in the International AT Department in Düsseldorf and prior to that operated her own business in Berlin (as an executive consultant).



Justyna Szponar
Indirect Tax Manager,
Bolt

Justyna is an Indirect Tax professional with 15 years of practical experience in IT, petroleum and tobacco industries. Over those years, Justyna participated in various projects like: VAT package implementation, preparing businesses for VAT introduction in UAE, setting up a new ERP system for multinational company or dealing with VAT implications deriving from the companies merger.

After successful implementation of VAT quick fixes and several CTC requirements across Europe, currently owning VAT advisory role in Bolt - the first European mobility super-app.

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Stijn Vastmans
Lawyer, Partner
Tiberghien

Stijn is a partner at Tiberghien. As the head of the VAT, customs and excises department, Stijn is a key figure within the Tiberghien tax practice. The department handles a diverse range of VAT related issues. Because of this, Stijn also developed an extensive experience in real estate, finance, the public and non-profit sector, logistics and international trade. He specializes, amongst other practice areas, in specific VAT issues for the public sector, real estate projects, public-private partnerships, import/ export transactions, financial services, VAT audit and litigation. Stijn works both on a national and an international level and represents Tiberghien in various international VAT network groups. He is the author of various articles on VAT in tax newsletters. He is responsible for updating the Tiberghien tax manual for indirect taxes. He is also a regular speaker at internal and external tax seminars.

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