

# 8<sup>th</sup> International VAT Conference 2019

05<sup>th</sup>  
– 07<sup>th</sup>  
June

at Seehotel Überfahrt  
Lake Tegernsee (Munich)

# 8<sup>th</sup> International VAT Conference 2019

## Conference

05<sup>th</sup>  
– 07<sup>th</sup>  
June

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 both a team of international experts and other conference attendees. The VAT panel will include representatives from the European Court of Justice, the EU Commission, the tax administrations of various Member States, 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, government officials dealing with VAT.

Conference language: English

at Seehotel Überfahrt  
Lake Tegernsee (Munich)

Free shuttle service  
Munich Airport to Seehotel Überfahrt,  
Tegernsee

**18.30** Cocktail reception

**19.30** Dinner at hotel

VAT system and its inherent VAT principles, and in assisting in the harmonized further development of the EU VAT system. This session will focus on interesting past cases that are relevant for your day-to-day business. Cases will be considered from the perspective of Member States and plaintiffs, as well as the Court. Additionally we will hear more about the EU Commission's approach towards enforcement of EU Law.

*Prof. Dr. Dr. Juliane Kokott, Court of Justice of the European Union*

*Prof. Dr. Mariken van Hilten, Judge of the Supreme Court of the Netherlands & University of Amsterdam*  
*Patrice Pillet, European Commission*

**15.30 COFFEE BREAK (30 minutes)**

**17.00 CONCLUSION OF DAY 1**

**19:00 DINNER**

**Moderator: Karl-Heinz Haydl | Christian Salder**

### **09.15 EU UPDATE**

EU VAT Action Plan follow up – What is the current status and what next steps are being planned by the EU Commission regarding the various legislative proposals and recently adopted Directives and Regulations?

*Patrice Pillet, European Commission*

### **10.00–12.30 QUICK FIXES**

The aim of the so-called “quick fixes” is to reduce compliance costs and increase legal certainty for businesses – short term measures to improve the day-to-day functioning of the current VAT system until such time as the overall EU VAT reform strategy has been implemented. Will these new regulations achieve these aims? Are there any issues, which require further clarification? The panel will seek to shed light on this by analysing real life examples.

*Ferdinand Huschens, German Federal Tax Administration*

*Prof. Dr. David Hummel, legal secretary at the Court of Justice of the European Union*

*Henk Wildeboer, Philips*

**11.00 COFFEE BREAK (30 minutes)**

**12.30 LUNCH BREAK**

### **14.00 ECJ UPDATE**

Given the unanimity principle on tax in the EU Council and the complex political decision process at EU level, the Court remains one of the most important institutions when it comes to being both a guardian of the EU

**Moderator: Karl-Heinz Haydl | Christian Salder**

### **09.00–12.00 DIGITALISATION & VAT**

The journey has started – but are we all travelling to the same destination? A variety of national measures have been or are in the process of being introduced by tax authorities across the EU. How will these developments impact on businesses and the tax authorities? What have been their experiences and how will they cope with these challenges? What do these developments mean for the EU Single Market? Are we drifting further apart?

*Dermot Donegan, Irish Revenue Commissioners*

*Prof. Dr. Marie Lamensch, Institute for European Studies, Vrije Universiteit Brussel*

*Dr. Mathias Hildebrandt, MBL, ProSiebenSat.1 Media SE*

**10.30 COFFEE BREAK (30 minutes)**

### **12.00–13.00 EXCURSION INTO THE FUTURE – BLOCKCHAIN & VAT**

One of the potential long-term remedies for handling the challenges of digitalisation, in particular, in connection with invoicing, is the blockchain. How does it work and how can it contribute to managing stringent future VAT requirements?

*Sascha Jafari, Summitto*

**13.00 CONCLUSION OF DAY 2 AND LUNCH**





**Patrice Pillet** Head of the Legal Affairs Unit for indirect taxation, 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 infringement 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).



**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.



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

Henk started his career in 1985 as an auditor with Dutch customs and excise. He then went on to become a VAT advisor with Ernst & Young and subsequently 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.



**Sascha Jafari** Summitto

Sascha holds a Master's degree in international taxation from the University of Maastricht. In the past he worked for Accenture in the Financial Services industry, and later on for Deloitte in the Tax Management Consulting unit. His unique skill set allows him to build a bridge between IT and taxation. Although these two fields are not often combined, Sascha has been programming software for many years and knows how to bring IT and taxation together. In the past he built tax analytics software and internal fraud investigation tools for publicly listed companies. In 2013 he first learned about blockchain technology and was amazed by the potential of this technology. Only later he learned what enormous value this technology can have for the VAT world. Finally in 2017 he started summitto to build the first triple entry accounting system to prevent VAT fraud throughout the EU in a confidential and secure manner.



**Prof. Dr. Dr. Juliane Kokott, LL.M., S.J.D.** Court of Justice of the European Union

Juliane holds the position of Advocate General at the Court of Justice of the European Union. Since October 2003, she has been responsible for approximately 1100 cases and has delivered more than 520 opinions, including around 135 on taxation. The latter cases concerned matters dealing with direct and indirect taxation, especially VAT, as well as state aid and internal market issues. Prior to joining the Court, Juliane was a professor at the universities of Augsburg, Heidelberg, Düsseldorf and St. Gallen. She was also a visiting professor at Berkeley Law. Juliane is a graduate of the universities of Bonn, American University/Washington D.C., Heidelberg and the Harvard Law School. She has authored and co-authored a broad variety of publications on European law and public international law, as well as on international and European tax law. She is currently working on an English updated version of her book on the Tax law of the European Union (2018). Moreover, Juliane has actively initiated and organized several high-level expert conferences and symposia. She also co-chairs a Study Group of the International Law Association (ILA) on international tax law (fundamental rights; jurisdiction) together with Prof. Dr. Pasquale Pistone/IBFD.



**Prof. Dr. Marie Lamensch** Institute for European Studies, Vrije Universiteit Brussel

Marie is Research Professor of International and European Tax Law at the Institute for European Studies and the Law Faculty of the Vrije Universiteit Brussel. She is also a visiting Professor at the Université Catholique de Louvain and the Katholieke Universiteit Leuven and is a member of relevant expert groups of the OECD, the World Customs Organisation and the EU Commission. Prof. Lamensch is also a trainer at the IBFD's International Tax Academy and works as Technical Editor of the International VAT Monitor. She obtained her Doctorate at the Vrije Universiteit Brussel in July 2014 and her PhD dissertation was awarded the 2015 Maurice Lauré Prize (International Fiscal Association).



**Prof. Dr. Mariken van Hilten** Judge of the Supreme Court of the Netherlands & University of Amsterdam

Mariken studied tax law at Leyden University (1983–1987) and obtained her PhD. in 1992 on a research of financial transactions in the European VAT. From 1987 on, she was VAT and Customs consultant, first with (what currently is) PricewaterhouseCoopers and afterwards at KPMG. In 1998 Mariken van Hilten left tax consultancy and became an appellate tax judge, first at the Court of Appeal at 's-Hertogenbosch, and from 2002 on, at the Amsterdam Court of Appeal. In 2007 she was appointed Advocate-General in the Hoge Raad der Nederlanden (the Supreme Court of the Netherlands). As from September 2015, she is judge in the (tax section) of the Hoge Raad der Nederlanden. From 1997–2002 she was professor of indirect taxes at Leyden University, from 2009–2012 she held the temporary chair on VAT-law at Vrije Universiteit Amsterdam. Since 2016 she is professor of Indirect Taxes at University of Amsterdam.

# Speakers



**Prof. Dr. David Hummel** Legal secretary at the European Court of Justice 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/Dürrwächter" (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.



**Dermot Donegan** Irish Revenue Commissioners – VAT Policy and Legislation

Dermot is the head of VAT Policy and Legislation in the Revenue Commissioners in Ireland. He acts as 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 performed many roles within the Irish Tax Administration including 5 years in Africa as a government adviser on GST and VAT.



**Karl-Heinz Haydl** Global VAT Practitioner

Karl-Heinz is a global VAT practitioner with 28 years of international VAT experience (with the German tax authorities, the big 4 and in industry with GE, as European Corporate VAT Advisory & Global VAT/GST Technical & Policy Leader). Karl-Heinz joined PwC Inhouse Solutions for Tax (IST) as director in April 2017, following the strategic partnership between GE and PwC. He is actively involved in a wide variety of industry and expert policy groups at an EU, Member State and global level - e.g., as chair of the Business and Industry Advisory Committee (BIAC) VAT/GST work to the OECD Technical Advisory Group (TAG) on VAT/GST.



**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 is a post-graduate degree lecturer at the University of Münster and regularly lectures on VAT and customs related topics, as well as regularly publishing comments, articles and annotations in these areas.



**Dr. Mathias Hildebrandt, MBL** ProSiebenSat.1 Media SE

Since February 2019 Mathias is heading the tax department of the ProSiebenSat.1 Group in Munich, the leading German TV and entertainment player with a strong e-commerce business. Beforehand he developed about four years the tax team of Zalando, a Berlin based fashion and technology company. With more than 13 years' experience in national and international tax matters Mathias' mission is to transform tax departments into strong and agile teams providing high-level in-house advice. Mathias can also be met as a speaker on panel discussions at tax seminars, focusing on digitalized business models, VAT, transfer pricing, transformation of tax departments as well as tax compliance management systems. Prior to ProSiebenSat.1 and Zalando he worked for British American Tobacco in Hamburg as in-house tax expert and for Baker Tilly Roelfs in Berlin as advisor. Mathias is lawyer and certified tax adviser, holds a Master of Business Law and did his Ph.d. at University of Kiel.

# Moderators

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

Title	Surname	First Name
Position		
Phone		Email
Company/Organization		
Street		Street Number
Postal Code		City, Country
Signature		Purchase order number
<p><b>Lunch</b> (Wed 05 June 2019): <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>Welcome reception</b> (Wed 05 June 2019) Attending: <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>Dinner</b> (Wed 05 June 2019) Attending: <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>Dinner</b> (Thu 06 June 2019) Attending: <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>Lunch</b> (Fri 07 June 2019) Attending: <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>I will be accompanied by guests: <input type="checkbox"/> Welcome reception <input type="checkbox"/> Dinner 05 June 2019  <input type="checkbox"/> Dinner 06 June 2019</p>		
Number	Name/s	

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 excluded). Early registration (finalised prior to 08 April 2019): EUR 790 (VAT excluded). Registration fee includes conference binder, welcome reception and all meals.

**Registration Cancellation Policy:** Cancellation of registration must be notified in writing to the 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 08 April 2019 will result in a full refund. After 08 April 2019, 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 08 April 2019.

5\* Althoff Seehotel Überfahrt (EUR 250), Überfahrtstraße 10, 83700 Rottach-Egern, Tel. +498022.6690

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

Egerner Höfe (EUR 149-209), 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))

We would like to draw your attention to the General Data Protection Regulation (EU-DSGVO). By registering for the conference you agree to this regulation ([www.ivcc.de](http://www.ivcc.de); Data Protection) and to the storage and use of your data.

We would be happy to include you in the mailing list for the free KMLZ VAT Newsletter. You can unsubscribe at any time. If you wish to stop receiving the KMLZ VAT Newsletter, please send an e-mail to [office@kmlz.de](mailto:office@kmlz.de).

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