



Annual Conference on European VAT Law 2018

- Policy Update
- Case Law of the CJEU

Trier, 22-23 November 2018

**UP
GRADE**
YOUR LEGAL
EXPERTISE

**Taxation
Law**



Speakers

Christian Amand, Tax Lawyer, Xirius, Brussels; former Chairman of the VAT and Indirect Taxation Group of the *Confédération Fiscale Européenne* (CFE)

Laura Filip, VAT Manager, Flextronics Romania, Timisoara

Mariken van Hilten, Judge at the Supreme Court of the Netherlands, Professor of Indirect Taxes, University of Amsterdam

Marie Lamensch, Professor of International and European Tax Law, Vrije Universiteit Brussels

Ine Lejeune, Advocaat/Avocat, Partner, Tax Policy, Dispute Resolution & Litigation, Law Square, Brussels

Marta Papis-Almansa, Senior Lecturer, Lund University

Michael Patchett-Joyce, Barrister, Arbitrator and Mediator, Ely Place Chambers, London

Max Schofield, Barrister, 3PB Barristers, London

Maria Elena Scoppio, Head of Unit, Value Added Tax, DG TAXUD, European Commission, Brussels

Key topics

- Policy update from the European Commission
- The new definitive EU VAT system: strengths and weaknesses
- Electronic commerce and VAT
- EU VAT law in the world
- Cross-border administrative cooperation
- Tax treatment of Bitcoin
- Brexit and a possible 'no-deal' scenario
- Place-of-supply rules on services connected with events and immovable property
- Recent case law of the Court of Justice of the European Union in the area of VAT

Language
English

Event number
118R04

Organiser
Daniel Gärtner, ERA



With the support of the Erasmus+ programme of the European Union

Annual Conference on European VAT Law 2018

Thursday, 22 November 2018

- 08:45 Arrival and registration of participants
- 09:15 **Welcome and introduction**
Daniel Gärtner
- 09:30 **Policy update from the European Commission – overview of recent legislative activities:**
- Definitive VAT system
 - Administrative cooperation between Member States
 - Simplified VAT rules for SMEs
 - VAT rates
 - Reverse charge mechanism
- Maria Elena Scoppio*
- 10:15 Discussion
- 10:30 Coffee break
- 11:00 **Weaknesses of the definitive VAT system proposal and possible ways forward**
Marie Lamensch
- 11:45 Discussion
- 12:00 **VAT and electronic commerce: the new rules as a means for simplification and a more level playing field?**
- Changes to provisions on intra-EU TBE services, importation, distance sale of goods and one-stop-shop
 - Electronic marketplaces as deemed suppliers: consequences and challenges
- Marta Papis-Almansa*
- 12:45 Discussion
- 13:00 Lunch
- 14:00 **VAT gone global: an EU-type model for the world**
Michael Patchett-Joyce
- 14:45 Discussion
- 15:00 **The fight against VAT fraud in the European Union: new measures for cross-border administrative cooperation**
- 15:45 Discussion
- 16:00 Coffee break

Objective

This conference will enable legal practitioners specialising in VAT to keep up-to-date with the most recent developments in legislation and jurisprudence in the field.

Who should attend?

Lawyers in private practice, in-house counsel, tax advisors, national civil servants, judges and prosecutors.

You will learn...

- what are the current initiatives and proposals of the European Commission in the area of VAT
- how the Commission proposals for a definitive VAT system look and what the strengths and weaknesses are
- how the adopted package modernises VAT for cross-border e-commerce
- what are the possible implications of Brexit in a 'no-deal' scenario
- how the VAT treatment of new technologies such as Bitcoin looks like
- how the CJEU dealt with VAT in its recent case law
- how the new measures for administrative cooperation can help to prevent VAT fraud
- what are the difficulties in determining the place of supply of events and of immovable property services

What participants liked in 2017

- ...Excellent networking and top quality of programme
- ...Practicality and actuality of the topics
- ...Quick way of gaining insights into topics and new developments on VAT
- ...Excellent experts as speakers
- ...Great organisation - thank you!

Your contact persons



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16:30 **VAT implications for new technologies: analysis of different models for the tax treatment of Bitcoin**

- Bitcoins – short introduction
- Bitcoins and VAT treatment in different countries
- Future of Bitcoins and other cryptocurrencies
- Key points

Laura Filip

17:15 Discussion

17:30 End of the first conference day

18:30 Guided tour of the city of Trier

19:30 Dinner

Friday, 23 November 2018

09:15 **Recent case law of the CJEU in the area of VAT**

- Taxable persons and taxable transactions
- Deduction of input tax
- Exemptions
- Rights of the taxable person – EU Charter

Mariken van Hilten and Ine Lejeune

10:30 Discussion

10:45 Coffee break

11:15 **Brexit and VAT – possible implications for EU and UK businesses in a ‘no-deal’ scenario**

Max Schofield

12:00 Discussion

12:15 **Loopholes in the rules of place of supply of events and of immovable property services**

Christian Amand

13:00 Discussion

13:15 Light lunch and end of conference

For programme updates: www.era.int
 Programme may be subject to amendment.

Discover Trier

Discover Trier with our guided city tour in the evening of 22 November before dinner. Trier is built on centuries of history and surrounded by diverse culture. Experience what inspired the Romans, immerse yourself in the city's rich and varied history. Explore some of the main attractions and landmarks and visit the Porta Nigra, the Cathedral of Saint Peter and Constantine Basilica to name but a few.



Joint Dinner

After a day's intensive exchange, enjoy our joint dinner on 22 November.

CPD

ERA's programmes meet the standard requirements for recognition as Continuing Professional Development (CPD). This event corresponds to 10 CPD hours.

Save the date

Annual Conference on European VAT Law 2019

Trier, 28-29 November 2019

Summer Course on EU Tax Law

Trier, 8-12 July 2019

e-presentations

Tax Law and the Right to Property in the Case Law of the ECtHR and CJEU
Nathalia Vorobyeva

International Exchange of Information in Tax Matters: the Case Law of the ECtHR and the Impact of the EU Charter of Fundamental Rights on the Case Law of the CJEU
Ine Lejeune & Liesbeth Vermeire

The Digitalisation of the Global Economy: Indirect Tax Systems – Can They Cope?
Stephen Dale

Brexit and VAT – What is the State of Play?
Jeremy Cape

Paying Inheritance Tax Twice?
Alain Steichen

www.era.int/elearning

Registration

ANNUAL CONFERENCE ON EUROPEAN VAT LAW 2018

Trier, 22-23 November 2018 / Event Number: 118R04



Registration

Fax: +49 (0) 651 93737-773

E-mail: info@era.int

Online registration:
www.era.int/?127489&en

Postal address:
ERA
Postfach 1640
D-54206 Trier

Location

ERA Conference Centre,
Metzer Allee 4, Trier

Language

English

Contact Person

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Accommodation at special rates



Vienna House Easy Trier,
from € 99
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Contact the hotel directly to make your reservation (see para. 16 www.era.int/legalnotice).

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Evening programme: I shall attend the function on 22 November (at no extra charge).

Registration fee

Fee	Standard	EU & ERA patrons*	Young lawyers & other groups**
Registration by 22/10/2018	€ 711.00 <input type="checkbox"/>	€ 426.60 <input type="checkbox"/>	€ 533.25 <input type="checkbox"/>
Registration after 22/10/2018	€ 790.00 <input type="checkbox"/>	€ 474.00 <input type="checkbox"/>	€ 592.50 <input type="checkbox"/>

* EU and ERA Patrons

- Staff of European Union institutions and agencies;
- Staff of ERA's patrons (Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Finland, France, Germany and the German states, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, Scotland, Slovakia, Slovenia, Spain, Sweden, United Kingdom, City of Trier).

** Young lawyers & other groups

- Fellows of the European Law Institute
- For young lawyers up to 30 years of age (important: the participant must provide a copy or details of his or her passport or identity card on registration);
- Full-time staff of universities or comparable academic institutions;
- Staff of charitable organisations or comparable institutions
- Registration of three or more employees from the same organisation

Method of payment

- Credit card For registration with credit card payment please go to our website www.era.int/?127489&en
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