



Annual Conference on European VAT Law 2017

- Policy Update
- Case Law of the CJEU

Trier, 23-24 November 2017

**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)

Jeremy Cape, Tax and Public Policy Partner, Squire Patton Boggs, London

Stephen Dale, Partner, PwC, Neuilly-sur-Seine

Professor Mariken van Hilten, Judge at the Supreme Court of the Netherlands (*Hoge Raad der Nederlanden*); Professor of Indirect Taxes at the University of Amsterdam

Herman van Kesteren, Partner, PwC, Amsterdam

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

Fernando Matesanz, Managing Director, Spanish VAT Services Asesores SL, Madrid

Patrice Pillet, Head of Unit, Control of the Application of EU Legislation and State Aid/Indirect Taxes, DG TAXUD, European Commission, Brussels (tbc)

Rufino de la Rosa Cordón, Head of the Management Department, Spanish Tax Administration, Madrid

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

Key topics

- Policy update from the European Commission
- Digitalisation of the global economy
- Transfer pricing adjustments and VAT
- Big data and VAT
- VAT grouping and cost-sharing
- VAT on public sector activities
- The European Commission's infringement policy
- Brexit and VAT: what is the state of play?
- Recent case law of the Court of Justice of the European Union in the area of VAT

Language
English

Event number
117R23

Organiser
Daniel Gärtner, ERA



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

Annual Conference on European VAT Law 2017

Thursday, 23 November 2017

- 08:45 Arrival and registration of participants
- 09:15 **Welcome and introduction**
Daniel Gärtner
- 09:30 **Policy update from the European Commission**
Maria Elena Scoppio
- 10:15 Discussion
- 10:30 Coffee break
- 11:00 **The digitalisation of the global economy**
Indirect taxation systems – can they cope?
Stephen Dale
- 11:45 Discussion
- 12:00 **Transfer pricing adjustments and VAT**
Do transfer pricing adjustments have an impact on VAT?
Fernando Matesanz
- 12:45 Discussion
- 13:00 Lunch
- 14:00 **Big Data and VAT: national experiences with managing indirect tax data**
The new Spanish system of reporting VAT information: implementation and first steps of the SII (*Suministro Inmediato de Información, Immediate Supply of Information*)
Rufino de la Rosa Cordón
- 14:45 Discussion
- 15:00 **Brexit and the EU VAT law system: what is the state of play?**
- Positions of the UK government and the EU in the ongoing Brexit negotiations
 - Challenges and opportunities for the UK in the post-Brexit environment
 - Outline of possible future models and scenarios
- Jeremy Cape*
- 15:45 Discussion
- 16:00 Coffee break
- 16:30 **VAT on public sector activities**
Recent case law, economic studies and public consultation
Christian Amand
- 17:15 Discussion
- 17:30 End of the first conference day
- 18:30 Guided tour of the city of Trier
- 19:30 Dinner at the restaurant “Park Plaza Grill” (Nikolaus-Koch-Platz 1)

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 indirect taxation systems can cope with digitalisation
- How different types of transfer pricing adjustments and transfer pricing methods impact VAT
- How the new Spanish Immediate Supply of Information System works in practice
- What is the impact of Brexit on the VAT system
- What is the state of play regarding VAT on public sector activities
- How the CJEU dealt with VAT in its recent case law
- What the European Commission's infringement policy in VAT matters looks like
- How the CJEU interpreted VAT grouping and the cost-sharing exemption in its latest case law

What participants said in 2016

...very interesting content, expert speakers and participants

...CJEU cases & actual discussions were excellent

...highly professional conference

...it was detailed / specific / relevant for my job

Your contact persons



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Friday, 24 November 2017

- 09:15 **Recent case law of the CJEU in the area of VAT**
Mariken van Hilten and Ine Lejeune
- 10:30 Discussion
- 10:45 Coffee break
- 11:15 **The infringement policy of the European Commission in VAT matters**
Patrice Pillet
- 12:00 Discussion
- 12:15 **Holding companies, VAT-grouping and cost sharing exemption**
VAT treatment of holding companies and latest case law regarding two group arrangements (VAT-grouping and cost sharing exemption)
Herman van Kesteren
- 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 23 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 23 November at the restaurant "Park Plaza Grill" in the city centre.



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 2018

Trier, 22-23 November 2018

Summer Course on EU Tax Law

Trier, 2-6 July 2018

e-Learning

e-presentation: The 2016 Directive on the Treatment of Vouchers under VAT Rules

Christian Amand

www.era.int/elearning