

Objective

This seminar will provide tax law practitioners with advanced practical training on the EU VAT system. The main focus will be the problematic issue of taxing intra-Community supplies in business to business (B2B) transactions.

VAT exemptions will also be discussed together with recent issues regarding VAT reimbursement and the effects of the neutrality principle on the CJEU's jurisprudence.

Key topics

- VAT exemptions and VAT on imports in the light of the current EU VAT system
- VAT expert group options on B2B transactions and proof of intra-Community supply
- Case studies on fiscal neutrality and VAT deductions

Who should attend?

Practitioners working on VAT issues: tax lawyers, tax advisors, in-house counsel, civil servants and other practitioners seeking high-level training in this field.

Travel to Trier:

Shuttle services from Luxembourg airport to the ERA Conference Centre can be booked at special rates at: www.taxi-franken.de/era

Speakers

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

Odile Courjon, Partner, Taj – Société d'Avocats, Paris

Dermot Donegan, Irish Office of the Revenue Commissioner, Dublin*

Rita de la Feria, Professor of Tax Law at the Durham Law School, University of Durham; Programme Director at the Oxford University Centre for Business Taxation, Oxford

Mariken van Hilten, Advocate-General, Supreme Court of the Netherlands, the Hague

Ine Lejeune, Partner, Global Indirect Taxes Policy Leader, PwC, Brussels

Lena Odelberg, Senior Director Corporate VAT & Excise Duties, Volvo AB, Gothenburg

Jean-Pierre Winandy, Of Counsel, Loyens & Loeff, Luxembourg *

*invited

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VAT IN B2B TRANSACTIONS

ADVANCED SEMINAR FOR
TAX PRACTITIONERS

Trier, 26-27 May 2014
ERA Conference Centre
Metzer Allee 4, Trier, Germany

Organiser:
Vladimir Marinescu, ERA

Language: English

Event number: 414D104



Monday, 26 May 2014

- 8:45 Arrival and registration of participants
Welcome coffee
- 9:15 **Welcome words and introduction**
Vladimir Marinescu
- I. EU VAT DIRECTIVES IN THE CURRENT WORLD**
- 9:30 **VAT exemptions – the most controversial features of the current VAT regime**
Rita de la Feria
- 10:15 Discussion
- 10:30 **VAT on imports – an issue for the EU or the Member States?**
Odile Courjon
- 11:15 Discussion
- 11:30 Coffee break
- II. IN FOCUS: INTRA-COMMUNITY B2B SUPPLIES**
- 12:00 **Two fundamental issues that need clarification: the place of taxation and the person liable for payment of VAT**
Ine Lejeune
- 12:45 Discussion
- 13:00 Lunch

- 14:15 **Improving the existing system of VAT for B2B supplies – options proposed by the VAT expert group**
Lena Odelberg
- 15:00 Discussion
- 15:15 **Conclusions of the EU VAT Forum on the proof of intracommunity supplies**
Christian Amand
- 16:00 Discussion
- 16:15 Coffee break
- 16:45 **Problems with chain transactions faced by business and tax administrations**
Dermot Donegan
Representative of the European Commission
- 17:45 Discussion
- 18:00 End of the first day
- 20:00 Dinner

Tuesday, 27 May 2014

- III. CASE- STUDIES BASED ON CJEU DECISIONS**
- 9:30 **Focus on fiscal neutrality and VAT**
Interactive session on landmark judgments
Mariken van Hilten
- 11:15 Coffee break
- 11:45 **Focus on VAT deductions**
Interactive session on landmark judgements
Jean-Pierre Winandy
- 13:00 Light lunch and end of seminar

EU tax law preview

Tax Evasion and Fraud in the EU
Trier, 16-17 June 2014

Summer Course on European Taxation Law
Trier, 8-12 September 2014

Annual Conference on European Direct Taxation Law 2014
Trier, 26-27 November 2014

Annual Conference on European VAT Law 2014
Trier, 27-28 November 2014

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