



International VAT Conference

27th and 28th June 2013

KÜFFNER MAUNZ LANGER ZUGMAIER in cooperation with



INTERNATIONAL VAT CONFERENCE

27th AND 28th JUNE 2013

AT SEEHOTEL ÜBERFAHRT,
LAKE TEGERNSEE
(MUNICH)

This year's International VAT Conference will, once again, provide participants with the unique opportunity to discuss the latest VAT issues with a team of well-respected international VAT experts. As was the case last year, our VAT panel will include representatives from the EU Commission, the tax administration, the Ministry of Finance, major international corporations, universities and the field of jurisprudence.

The conference's goal is to ensure that all delegates leave the event with a wealth of new technical and practical VAT information, which will prove to be of great assistance to them in their day-to-day jobs. Support documentation will be available to delegates with respect to all sessions. There will be ample opportunity for delegates to raise questions, to discuss VAT hot topics and to network.

Please join us for what will be a valuable, thought provoking and professionally enhancing event.

Who should join: VAT Managers, VAT consultants, officials dealing with VAT.

Conference language: English



VAT GROUPING

FIXED ESTABLISHMENT

DOING BUSINESS IN CROATIA

BURDEN OF PROOF

Wednesday

17.00 Check in

Free shuttle service:
Munich Airport
to Seehotel Überfahrt, Tegernsee,
hourly from 15.00 to 19.00

18.30 Cocktail reception

19.30 Dinner at hotel

09.00 Brief update Future EU Developments
Mr. Donato Raponi

09.30 VAT GROUPING

Moderator Dr. Stefan Maunz

- Concept according to Art.11 VAT Directive
- Comparison of different approaches in the Member States
- Infringement procedures against various Member States and their impact (Commission vs. various Member States, C-85/11; C-480/10)
- Cross boarder aspects of VAT grouping?

*Mr. Chris Needham
Mr. Chiu Ming Man
Mr. Thierry Charon
Mr. Gabriel Schutte*

12.00 Panel discussion

12.30 Lunch break

13.30 The Art of public speaking
Mr. Chris Needham

14.30 FIXED ESTABLISHMENT

A new way for Member States to generate revenue?

Moderator Mr. Karl-Heinz Haydl

- What constitutes a fixed establishment?
- Receiving/supplying services
- Concept of intervention and EU Regulation 282/2011
- Impact of ECJ jurisprudence (e.g. Widex and Daimler C-318/11; DFDS C-260/95 and Welmory C-605/12)

*Mr. Donato Raponi
Mr. Prof. Dr. Ben Terra
Ms. Rita de la Feria
Ms. Kerstin Alvesson
Mr. Thorsten Lang*

17.00 Panel discussion

19.30 Traditional Bavarian dinner

09.00 DOING BUSINESS IN CROATIA

Update on VAT situation

- Differences, derogations and options exercised
- VAT details worth knowing before commencing business activities in Croatia

*Mr. Dr. Hannes Gurtner
Mr. Ante Pavić*

09.45 BURDEN OF PROOF

Striking the balance between Member States and taxpayers

Moderator Prof. Dr. Joachim Englisch

- Formalities for input VAT deduction
- Evidence for exempt supplies
- To know or should have known vs. good faith
- What is conclusive proof?
- Concept of proportionality

*Mr. Paul Farmer
Mr. Jeroen Tinholt
Mr. Mike Cunningham
Mr. Thomas Henze*

12.15 Panel discussion

12.45 Lunch

Speakers



Donato Raponi European Commission
– Head of Unit, VAT and other turnover taxes
joined the European Commission in 1980 and is currently head of the VAT unit. Donato has worked in the Budget, Internal Market and Taxation Directorates and has held various posts in the area of taxation policy. He holds a Masters degree in European tax law and a Bachelor degree in economics. He is professor of European tax law at ESSF and is co-author of the book "Arriva l'euro" (Carmenta Editor) as well as numerous articles on tax related matters.



Gabriel Schutte Dutch Ministry of Finance – VAT Policy Advisor
studied fiscal law at the University of Leiden and has been a VAT policy maker at the Dutch Ministry of Finance since 2002. He is the head of the Dutch delegation to the EU VAT Committee and takes part in the meetings of the EU VAT Forum, the Tax Authorities Dialogue Platform and the OECD's Working Party 9 on Consumption Taxes. Since November 2012 Gabriel has also been a member of the OECD's Steering Committee to the Global Forum on VAT.



Kerstin Alvesson Legal Expert on VAT at the Swedish Tax Agency
works as legal expert on VAT at the Swedish Tax Agency. She focuses on VAT of the international trade such as rules concerning place of supply on services and issues concerning fixed establishment. She also actively participates in the OECD VAT/GST Guidelines project as a member of the Technical Advisory Group. Kerstin has been working with VAT issues at the Swedish Tax Agency since 1992 and was appointed as legal expert on VAT in 2004.



Prof. Dr. Ben J. M. Terra University of Amsterdam, University of Lund
studied international law at the University of Amsterdam and (indirect) taxation at the University of Leiden. Previous positions held include head of post-graduate training in VAT, customs and excises at the Ministry of Finance in the Hague, professor of law at the University of Leiden and head of the global indirect tax practice of Ernst & Young. He has published numerous articles and books on indirect taxation and is also a consultant of the OECD, the European Commission and IMF. At present Ben is an indirect tax and European tax law lecturer at the University of Amsterdam and the University of Lund in Sweden.



Mike Cunningham HM Treasury
works on EU and international VAT issues at HM Treasury. He keeps a close eye on ongoing developments relating to the future of VAT in the EU. He also actively participates in the OECD VAT/GST Guidelines project as a member of the Technical Advisory Group. He has been working on VAT issues at HM Treasury since September 2004, coming across from (what was then) HM Customs and Excise, which he originally joined back in 1987.



Chiu Ming Man Barclays – Global Head of Indirect Tax
joined Barclays in 2005 and is currently the Global Head of Indirect Tax. He is responsible for leading the VAT (and GST) risk management affairs for the Barclays group on a global basis providing advice to the business and ensuring that it complies with its VAT obligations. In addition to this, Chiu Ming regularly works with peers across the industry, tax authorities and regulators to support and define tax policies and strategy.



Thorsten Lang Hewlett Packard Europa Holding B.V.
– Director Worldwide Transaction Taxes
is the Director of Worldwide Transaction Taxes (non US) for Hewlett Packard. He has a Masters degree in finance and is a certified tax consultant. Before joining HP Thorsten worked for the German tax authorities as a tax auditor. Three years ago he transitioned to his current position as head of the global VAT team. His role focuses on all VAT aspects with an emphasis on strategic decisions, risk management, the tax optimization of supply chains, cash flow management and multinational service deals.



Chris Needham General Electric – Global VAT/GST Director
initially started as a VAT Inspector for HMRC in the UK and then worked for pwc where he established their first European VAT desk in New York in 1994. Chris has spent the last 17 years developing GE's in-house Global VAT/GST team that now has more than 130 team members. In November 2011 the International Tax Review identified Chris as one of the "50 biggest influences in international tax".



Jeroen Tinholt IKEA Group – Group Indirect Tax Manager
has a background in international indirect tax for 18 years. After some 4 years at a Big Four, he worked in an in-house role within the telecoms business. During the last 11 years he has set up and led the global indirect tax department at IKEA Group.



Thierry Charon Loyens & Loeff – Head of VAT
is co-head of Loyens & Loeff's VAT, Customs & International Trade Practice Group in the Benelux. He divides his time between Loyens & Loeff's Belgian and Luxembourg offices. For more than 20 years, Thierry has specialized in VAT, customs, excise duties, international trade matters, real estate and in transfer pricing matters. He is also a Lecturer in VAT law at the HUB (Hogeschool – Universiteit Brussel) in Brussels and the Chairman of the European VAT Club.



Prof. Dr. Joachim Englisch Westfälische Wilhelms-Universität Münster
studied law at the universities of Saarbrücken, Salamanca and Cologne. After completing his PhD and post-doc research at Köln University, he was appointed to a chair for tax law and public law at the University of Augsburg. Since 2010, he has held a chair for tax law and public law at Münster University and is also the university's managing director of the Institute for Tax Law. He has published and lectured extensively on VAT topics. He is a founder and the general editor of the World Journal of VAT/GST Law.



Dr. Stefan Maunz KMLZ
is a lawyer and certified tax consultant. With many years of experience in VAT and customs law, Stefan is a partner at KMLZ, the only German law firm currently specializing in these areas. In addition, he has extensive experience working for international law firms in both Germany and the USA. He is a visiting lecturer at the University of Munich as well as a VAT Forum partner and Member of the VAT Expert Group initiated by the EU Commission.



Paul Farmer Hage Aaronson Ltd
is a barrister and chartered accountant and a London partner of the newly established law firm Hage Aaronson Ltd that specializes in commercial litigation and comprises leading practitioners from various dispute resolution specialisms and backgrounds, including tax litigation, general commercial litigation and arbitration. He was formerly Head of Unit for Direct Taxation in the European Commission and prior to that worked for many years as a lawyer at the European Court, including a number of years in the Chambers of Advocate General Sir Francis Jacobs. Paul is a visiting professor at King's College London and was voted Lexis Nexis Tax Lawyer of the Year in 2006.



Dr. Hannes Gurtner LeitnerLeitner
is tax partner at LeitnerLeitner and has more than 15 years experience in the field of European VAT. He regularly publishes articles on international VAT topics and speaks at seminars as well as VAT-trainings. With his long lasting experience in European VAT, especially for the CEE region, he is a sought-after adviser for various international companies doing business or seeking to commence business in countries where they are non-residents.



Ante Pavić LeitnerLeitner
is Manager at Leitner Leitner and has a Master's degree in accounting. Ante focuses on the VAT aspects of retail and lease activities as well as real estate development projects. In addition, Ante was a member of the team that supported the Croatian Government in the development and introduction of the ad valorem property taxation in Croatia, with respect to which topic he also published several articles.



Karl-Heinz Haydl GE Corporate – EU VAT Leader Advisory & Policy
is a VAT practitioner who started his journey in VAT in the German tax authorities where he worked for 3 years, followed by a 4 year stopover in a big 4 firm dealing with international VAT issues before he joined GE 15 years ago, where he is now the European VAT Leader – Advisory & Policy actively involved in various industry groups on an EU, Member State and global level, i.e. as chair of the joint BIAC/ICC VAT/GST Task Force and of the BIAC business group to the OECD TAG on VAT/GST.



Rita de la Feria Chair in Tax Law
is the Chair in Tax Law at Durham University, Programme Director at the Centre for Business Taxation, Oxford University, and Visiting Professor at the University of Lisbon since 2010. She has published widely on tax issues, and presented to academic, practitioner, and tax administration audiences, the latter, amongst others, within the framework of the European Commission's Fiscalis Programme. She was Adviser to the Portuguese Government on VAT Policy between 2011 and 2012. Her work on VAT and on the principle of prohibition of abuse of law is regularly cited by the courts, including the EU Court of Justice.



Thomas Henze Federal Ministry of Economics and Technology
– Head of Division EU Litigation
joined the German Federal Ministry of Economics and Technology after studying Law and European Legal Practice at the Universities of Göttingen, Rouen and Hannover and his practical legal training. From 2001 to 2010 he has been seconded to the European Court of Justice where he worked as Legal Adviser (référéndaire) in the chambers of Advocate General Siegfbert Alber and Advocate General Juliane Kokott focussing mainly on cases concerning VAT and direct taxation. In May 2010 he took his current position. Since then he has been an agent for the German government in some 200 cases before the EU courts.

Registration

Please complete the form for each registrant and email to office@kmlz.de or fax to

+49.(0)89.2 17 50 12-99

Title	Surname	First name
Position		
Phone	Email	
Company/Organization		
Street	Street number	
Postal code	City, Country	
Signature		

Welcome reception (Wed 26 June 2013) Attending:

Yes

No

Dinner (Wed 26 June 2013) Attending:

Yes

No

Dinner (Wed 27 June 2013) Attending:

Yes

No

Lunch (Thur 28 June 2013) Attending:

Yes

No

I am bringing guests:

Welcome reception

Dinner 26 June

Dinner 27 June

Lunch 28 June

Number	Name/s
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Conference Registration Fees: Standard registration: EUR 790 + VAT, early registration (finalised prior to 30 April 2013): EUR 740 + VAT. Registration fee includes conference binder, welcome reception and all meals.

Registration Cancellation Policy: Cancellation of registration must be notified in writing to KMLZ.

Cancellations prior to 30 April 2013 will receive a full refund. After 1 May 2013 only substitutions will be permitted.

Accommodation: Special rates have been arranged for conference delegates. Participants are requested to make their own reservations directly with the hotels before 15 May 2012:

5* Seehotel Überfahrt (EUR 220), Überfahrtstraße 10, 83700 Rottach-Egern, Tel. +498022.6690

5* Egener Höfe (EUR 160), Aribostaße 19–26, 83700 Rottach-Egern, Tel. +498022.666518

4* Bachmair-Weissach (EUR 179), Wiesseer Straße 1, 83700 Weißbach, Tel. +498022.278566

4* Seehotel Waltershof (EUR 130), Seestraße 77, 83700 Rottach-Egern, Tel. +498022.2770

Venue: Seehotel Überfahrt *****, Überfahrtstraße 10, 83700 Rottach-Egern am Tegernsee (Hourly courtesy shuttle bus from/to Munich Airport (45 min). Lake Tegernsee can easily be reached via train: www.bayerischeoberlandbahn.de)

KÜFFNER MAUNZ LANGER ZUGMAIER, Munich (Germany) in cooperation with VAT Forum, Grimbergen (Belgium)