



# International VAT Conference 2014

**26th and 27th June 2014**

## INTERNATIONAL VAT CONFERENCE

26th AND 27th JUNE 2014

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 international experts, as well as other attendees. As was the case last year, our VAT panel will include representatives from the EU Commission, the tax administration, major international corporations, universities and jurisprudence experts.

The conference's goal is to ensure that all delegates leave the event having gained practical and relevant information and tips which they can immediately put into effect. Support documentation will be available to delegates with respect to all sessions. There will be ample opportunity for delegates to raise their own individual 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

## Wednesday

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### 17.00 Check in

Free shuttle service: Munich Airport to Seehotel Überfahrt, Tegernsee

### 18.30 Cocktail reception

### 19.30 Dinner at hotel

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## Thursday

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### 09.00 Brief update Future EU Developments

*Donato Raponi*

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### 09.30 **IMPACT OF PUBLICISED VAT COMMITTEE GUIDELINES AND EXPLANATORY NOTES ON TAXPAYERS, MEMBER STATES AND COURTS**

**Moderator Karl-Heinz Haydl**

*Donato Raponi*

*Kerstin Alvesson*

*Chiu Ming Man*

*Prof. Rita de la Feria*

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### 12.00 Panel discussion

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### 12.30 Lunch break

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### 13.30 **AMENDED EU REGULATION 282/2011**

**Moderator Dr. Stefan Maunz**

- 2015-Services
- Telecommunication
- Broadcasting
- E-Services
- MOSS
- Immovable Property

*Dermot Donegan*

*Chris Needham*

*Prof. Dr. Joachim Englisch*

*Julien Brugère*

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### 16.00 Panel discussion

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### 18.00 Dinner

Traditional Bavarian dinner

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**09.00 ECJ UPDATE***Prof. Dr. Ben J.M. Terra***10.00 RISK MANAGEMENT***Moderator Prof. Dr. Joachim Englisch*

Perspective of tax administration and companies:

- Know your customer/supplier?
- Know your taxpayer?
- Day-to-day risk management

*Katarina Johannessen**Jeroen Tinholt**Theo Poolen**HMRC (representative tbc)***12.30 Panel discussion****13.00 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.



**Dermot Donegan** Irish Revenue Commissioners – VAT Policy and Legislation  
is head of VAT Policy and Legislation in the Revenue Commissioners in Ireland. He is 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 worked in many roles within the Irish Tax Administration and spent 5 years in Africa as a Government adviser on GST and 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.



**Theo Poolen** Tax and Customs Administration of the Netherlands – Deputy Commissioner  
is Deputy Commissioner at the Netherlands Tax and Customs Administration. He leads the Directorate-General's Fiscal Affairs Department and has been responsible for the development of horizontal monitoring. This co-operative compliance approach is based on mutual trust, transparency and understanding. Theo has presented the concept of horizontal monitoring in different international settings and both at multilateral and bilateral meetings; he has participated in the work of the OECD/Forum on Tax Administration "Co-operative compliance: a framework" which was published in May 2013.



**Prof. Dr. Ben J. M. Terra** University of Amsterdam, Lund University  
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 Lund University in Sweden.



**Prof. Rita de la Feria** Durham University  
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.



**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.



**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.



**Katarina Johannessen** A.P. Moller – Maersk A/S  
– Head of Group VAT and Indirect Taxes  
has spent the last 10 years working with international indirect tax in Maersk. She has a law degree with tax law and transportation law as key areas. After a couple of years in the Swedish administrative court system she spent 6 years as VAT advisor in a Big Four firm. Her current responsibilities cover implementation of the group indirect tax strategy which includes a global indirect tax control framework.



**Julien Brugère** Time Warner – Indirect Tax Director  
was born and educated in France. He started his career as an accountant in the oil industry in London and subsequently joined Arthur Andersen, working in Indirect Tax for nearly 7 years, based in London, Paris and Sydney (when Australia introduced GST). He joined Time Warner 12 years ago to head the indirect tax team for the EMEA region. Julien has since worked on many cross-border / international projects involving goods and services, investments, acquisitions and disposals, covering both B2B and B2C transactions. He is currently driving the "Get ready for 2015" internal project.



**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, a German law firm 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.



**Prof. Dr. Joachim Englisch** Muenster University  
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.



**Karl-Heinz Haydl** GE Corporate – VAT Manager  
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.

# Registration

Please complete the form for each registrant and email to [office@kmlz.de](mailto: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		

<b>Welcome reception</b> (Wed 25 June 2014) Attending:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Dinner</b> (Wed 25 June 2014) Attending:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Dinner</b> (Thu 26 June 2014) Attending:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Lunch</b> (Fri 27 June 2014) Attending:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
I am bringing guests:	<input type="checkbox"/> Welcome reception	<input type="checkbox"/> Dinner 25 June
	<input type="checkbox"/> Dinner 26 June	<input type="checkbox"/> Lunch 27 June

Number	Name/s
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**Conference Registration Fees:** Standard registration: EUR 790 + VAT, early registration (finalised prior to 30 April 2014): 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 2014 will receive a full refund. After 1 May 2014 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 2014:

- 5\* Seehotel Überfahrt (EUR 220), Überfahrtstraße 10, 83700 Rottach-Egern, Tel. +498022.6690
- 4\* Bachmair-Weissach (EUR 199), Wiesseer Straße 1, 83700 Weißach, Tel. +498022.2780
- 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](http://www.bayerischeoberlandbahn.de))