



[IVEA]

INTERNATIONAL VAT EXPERT ACADEMY

09.–10. NOVEMBER 2023

AT HYATT REGENCY
DUSSELDORF
GERMANY

International VAT Expert Academy:

The aim of the academy is to bring together VAT experts from all over the world to discuss, in interactive and lively workshops, various issues that arise in the day-to-day business of VAT experts. Workshops will be limited to small numbers of participants and will always be led by two very experienced trainers from leading firms specializing in VAT. The workshops will have an international focus and be held in English.

Following a short introduction of well selected hot topics with case law and legislation, case studies and experiences are shared. Participants will be given adequate opportunity to discuss their individual cases and to determine best practice solutions. Participants are encouraged to send their cases to the Academy in advance of the workshops.

Who should attend? VAT managers, VAT consultants, VAT directors, officials dealing with VAT. Ideally participants should have extensive VAT experience.

PRACTICAL
INTERACTIVE
CLEAR
KNOWLEDGEABLE

TIME SCHEDULES



THURSDAY, 9. NOVEMBER 2023

	WORKSHOP ROOM 1	WORKSHOP ROOM 2
1st Session 10:00–12:00	VAT in Web 3.0 – Crypto, NFT, Blockchain & Co.	VAT in the Digital Age I – Single VAT Registration
12:00–13:00	LUNCH	
2nd Session 13:00–15:00	Customs and VAT issues in relation to import and export	VAT in the Digital Age II – Digital reporting
15:00–15:30	COFFEE BREAK	
3rd Session 15:30–17:30	Optional reverse charge – a country comparison	When are the fixed establishments finally fixed
18:30	EVENING EVENT	

FRIDAY, 10. NOVEMBER 2023

	WORKSHOP ROOM 1	WORKSHOP ROOM 2
1st Session 09:00–11:00	Platforms and VAT	Cases of the European Court of Justice
11:00–11:30	COFFEE BREAK	
2nd Session 11:30–13:30	TOMS: Margin Scheme or Trap? The challenges for businesses	Did you know about the fraud or should you have known – a country comparison
13:30–14:30	LUNCH	
3rd Session 14:30–16:30	Influencer and VAT	30 years chain transactions

VAT in Web 3.0 – Crypto, NFT, Blockchain & Co.

Experts: Dr. Alexandra Bal, Dr. Markus Müller

In recent years, blockchain technologies have opened up new sources of income extending beyond the now well-known trading of cryptocurrencies. In terms of VAT, the tax authorities have not yet managed to untangle non-fungible tokens (NFTs), validation of transactions through so-called staking pools, "gifting" of tokens (airdrops), metaverse transactions, to name just a few. In these cases, questions of VAT law arise at practically all levels of the test scheme - starting with the status as taxable person, determining the place of supply and the applicable VAT rate, and ending with the deduction of input VAT. Players in Web 3.0 are urged to assess their business models using the VAT scheme of the analogue world which is older than the internet.

VAT in the Digital Age I – Single VAT Registration

Experts: Fernando Matesanz, Andrea Springer

One of the pillars of the ViDA proposal is the "Single VAT Registration". It is intended to allow companies doing intra-EU activities to do so under a single VAT number. The aim is not to have a European VAT number but to reduce the number of situations where it is necessary to register in different countries. To this end, some of the measures that are on the agenda are extending the application of the reverse charge, widening the scope of OSS or the approval of a new special scheme.

Customs and VAT issues in relation to import and export

Experts: Emmanuel Cotessat, Dr. Hannes Gurtner

The broader application of the ECJ case Weindell Logistik to imports, where in most cases VAT can only be deducted by the owner of the goods, combined with specific domestic reverse charge and VAT registration rules, trigger new challenges for industries. R&D flows, industrial procurement under consignment schemes, inward processing relief exits, imports by non-taxable persons, are some examples.

VAT in the Digital Age II – Digital reporting

Experts: Tomasz Michalik, Angelo Pisanò

Recent years show the progressive fragmentation of the EU VAT system. New national reporting requirements and new e-invoicing rules already applied or soon-to-be-applied in different Member States make an EU VAT system less harmonised and keeping a pan-European compliance more and more difficult and costly every year. Would a newest EU Commission proposal ("VAT in the Digital Age") stop this process and make an EU single market great again?

Optional reverse charge – a country comparison

Experts: Emmanuel Cotessat, Fabiola Annacondia

The Member States have various options to introduce the reverse charge mechanism in their country for different activities. Exploring these options and the intended introduction of a reverse charge mechanism following the ViDA proposal will give a better understanding of the possibilities to do business in the various Member States and avoid unpleasant surprises.

When are the fixed establishments finally fixed

Experts: Alexis Tsielepis, Raymond Feen

With every new decision of the European Court of Justice another question is referred to the Court and a new attempt is made by a Member State to fix the question: is this a fixed establishment? What drives the Member States to ask these new questions and what do we need to fix the fixed establishments.

Platforms and VAT

Experts: Diana Ellenberg, Dr. Matthias Oldiges

In recent years, the trend has continued that the obligations under VAT law are increasingly being transferred to platforms for reasons of effective VAT collection. This applies to both supplies and services via platforms. In addition, the draft directive for the "VAT in the Digital Age" initiative published on 08.12.2022 contains extensive proposed changes for the platform economy. Most recently, further reporting obligations on digital platforms with the DAC7 Directive were implemented into national VAT law.

Cases of the European Court of Justice

Experts: Dr. Hannes Gurtner, Prof. Dr. David Hummel

Every month the European Court of Justice produces new case law, which may impact your business. In this session, a number of new and pending cases, which need to be taken into account in your day to day practice, will be discussed.

TOMS: Margin Scheme or Trap? The challenges for businesses

Experts: Alexis Tsielepis, Dr. Hans-Martin Grambeck

Introduced in the 1980s and made up of only a few articles in the VAT legislation, the special Tour Operators Margin Scheme (TOMS) for VAT has been interpreted differently across the EU. The purpose of the session is to examine the inherent problems and the challenges that businesses face, as well as the discussions taking place concerning the future of the special scheme.

Did you know about the fraud or should you have known

Experts: Dr. Roelof Vos, Ron Jeronimus

According to the case-law of the European Court of Justice, the rights of a taxable person can be refused if he knew, or should have known, that, by the transaction concerned, he was participating in a (chain)transaction involving fraud. We see a tendency that the benefit of the rights laid down in the VAT Directive are refused on a larger scale. During this interactive session you will find out when it is allowed to refuse these rights and who has the burden of proof.

Influencer and VAT

Experts: Dr. Markus Müller, Fabiola Annacondia

Influencer marketing has grown into a billion dollar business in recent years. The media reach of influencers is a magnet for possible collaborations with companies in almost all sectors. However, with growing revenues, the importance of tax issues also increases: the question often arises as to how, among other things, the transfer or (permanent) loan of clothing, accessories, cars, etc. is to be assessed for VAT purposes and whether an input VAT deduction is possible. The workshop will cover the most relevant topics, such as influencer business models, case studies on the most common remuneration models, proper exchange of receipts and securing and optimising input VAT deduction.

30 years chain transactions

Experts: Raymond Feen, Tomasz Michalik

Despite many attempts to introduce a definitive system we are still coping with a transitional system introduced 30 years ago. Is there still room for improvements, can we still learn from recent case law from the European Court of Justice. Occasionally the Court introduces important new views or finetunes conditions of VAT exemptions for cross border trade. Since 2020 there are new developments on the B2B2B and B2B2C chains. These simplifications introduced have made chain transactions more complex.

Fabiola Annacondia

Workshops: Optional reverse charge – a country comparison,
Influencer and VAT



Fabiola Annacondia is the editor of the International VAT Monitor and the EU VAT Compass book, and the cluster manager for the VAT courses offered by IBFD International Tax Training. Ms Annacondia holds a postgraduate degree in International Tax Law from Barcelona University, a postgraduate degree in Tax Law from the Argentine Social Museum University and studied Comparative Tax Policy and Administration at Harvard Kennedy School. She worked as a fiscal auditor (tax inspector) for 11 years with the Argentine tax authorities and teaches indirect taxation at the University of Buenos Aires. Ms Annacondia works at the VAT Department of IBFD for the last 23 years. She lectures, publishes and speaks at VAT Conferences around the world regularly on a wide variety of VAT-related topics. She is a guest lecturer at several LLM's programs around the globe. She is a member of the VAT Expert Group at the European Commission and of the Subcommittee on indirect taxation at the UN. In recent years, she has presented at OECD global forums and workshops in China, South Korea, Japan, Australia, Saudi Arabia and Mexico.

Dr. Alexandra Bal

Workshop: VAT in Web 3.0 – Crypto, NFT, Blockchain & Co.



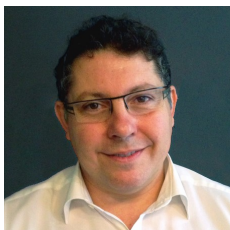
Indirect Tax Technology Lead at Stripe

Dr Aleksandra Bal has over 10 years' experience in the software and information services industry, leading the design and development of tax technology solutions. She holds a PhD, MBA, LLM and several other academic titles. Aleksandra has published over 100 articles in tax journals and is a frequent speaker at tax events.

Emmanuel Cotessat

Workshops: Customs and VAT issues in relation to import and export,
Optional reverse charge – a country comparison

EmmanuelCotessat



Associé/Partner, EmmanuelCotessat Sté d'Avocats

Emmanuel is a French lawyer who has been specializing in indirect taxes for 25 years. After 10 years in Big Four firms he established his own tax law practice in 2000. Emmanuel's firm focuses on three main areas: Advising large multinational firms on supply chain and IT VAT & customs related issues, outsourcing of indirect tax compliance in the EU and litigation. His clients are from the pharmaceutical, aeronautics, energy and engineering sectors. Emmanuel is the representative of the International VAT Association at the EU VAT FORUM and is a member of the European Commission's VAT Expert Group.

Diana Ellenberg

Workshop: Platforms and VAT



Senior Manager Indirect Taxes at eBay Marketplaces GmbH

Diana Ellenberg, Business Lawyer (University of Applied Sciences), and former certified German tax advisor, has nearly 20 years of experience in European VAT. She started her career in a German multi-national industrial company before joining eBay in Bern, Switzerland as Senior Manager, Indirect Taxes in 2019. Diana was involved in the implementation of the e-commerce rules for marketplaces and oversees the related compliance. In addition to her VAT responsibilities for the EMEA countries, she is also responsible for digital services tax. Diana is an active member of several Swiss and German indirect tax working groups.

Raymond Feen

**Workshops: When are the fixed establishments finally fixed,
30 years chain transactions**



VAT consultant, ALLVAT

Raymond Feen is an international VAT consultant located in the Netherlands. He is frequent speaker at international seminars and conferences, organizes trainings for companies, the Federation of Dutch exporters, the Chamber of Commerce and the International VAT Expert Academy (IVEA). He is board member of the International VAT Association. His focus is on the international supply chain.

Dr. Hans-Martin Grambeck

Workshop: TOMS: Margin Scheme or Trap? The challenges for businesses

nesemann  grambeck

umsatz | steuer | beratung



Certified Tax Consultant, Partner at nesemann&grambeck GmbH

Hans-Martin has more than 20 years of experience in the area of VAT consulting. He serves clients from a wide range of sectors and from all over the world with a particular focus on travel, educational, gaming, gambling and also electronic services. Based on his academic background Hans-Martin has published more than 150 articles on hot VAT topics. By having a close relationship to business associations he offers webinars on current developments in EU and German VAT.

Dr. Hannes Gurtner

**Workshops: Customs and VAT issues in relation to import and export,
Cases of the European Court of Justice**

LeitnerLeitner

Wirtschaftsprüfer
Steuerberater

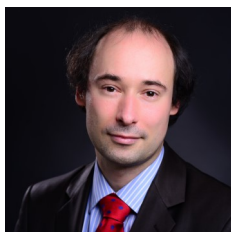


Auditor, Tax Advisor, Partner, LeitnerLeitner

Hannes is head of his firm's VAT department and specializes in providing comprehensive advice to companies operating within Austria and across borders. His main areas of focus are general tax law, corporate transactions and all matters related to Austrian and European VAT law. Owing to his years of experience in European VAT law, Hannes is in high demand as an advisor for many international companies operating or intending to operate across borders. He is a sought after lecturer at numerous seminars and symposiums, holds workshops in companies and educational institutions and regularly publishes on special tax law issues, especially those relating to VAT law and his specialist areas. He is a certified tax advisor and auditor and has been a partner at LeitnerLeitner since 2006. On 1 October 2014, Hannes was appointed a member of the European Commission's VAT Expert Group.

Prof. Dr. David Hummel

Workshop: Cases of the European Court of Justice



*Legal secretary at the European Court of Justice
at the cabinet of advocate general Kokott*

David is professor at the University of Leipzig. In 2013, he completed his habilitation on the subject: "Neutrality of legal forms in public law" (venia legendi: public law, especially tax law and public economic law). David is a contributing author to many publications, including "Rau/Dürnwächter" (a commentary on the German VAT law). He is also engaged as a tutor in the fields of European tax law and State Aid law. Since October 2016 David has worked as a legal secretary at the European Court of Justice at the cabinet of advocate general Kokott.

Ron Jeronimus

Workshop: Did you know about the fraud or should you have known



Hertoghs
advocaten



Hertoghs advocaten

Ron Jeronimus is an Attorney at Law and has experience in national and international tax disputes. His focus is on VAT, tax penalties and tax-related criminal law (FIOD-cases). He also represents clients in a variety of tax related litigation proceedings. He has published articles on various VAT related subjects, such as exclusion of evidence in tax procedures based on EU legislation.



Director of Spanish VAT Services

Fernando Matesanz is the Director of Spanish VAT Services, an independent Spanish VAT advisory firm. He is President of the Madrid VAT Forum Foundation and secretary of the board of the International VAT Association. He has served on the EU Commission's VAT Forum for the period 2018-2022 and he is currently a member of its VAT Expert Group.

Tomasz Michalik

Workshops: VAT in the Digital Age II – Digital reporting,
30 years chain transactions



*Tax advisor, partner and head of VAT services at
MDDP Michalik Dłuska Dziedzic and Partners*

Tomasz is author of commentary to the VAT Act (16 editions) as well as numerous publications in Polish and international professional magazines. Representing MDDP in the works of the VAT Expert Group set up by the European Commission. Member of the board of the Centre of Tax Documentation and Studies Foundation (founded by University of Łódź and IBFD). Considered a leading VAT expert in Poland by the Chamber's Global, International Tax Review, Rzeczpospolita and others. In 2021 received the the ITR EMEA Indirect Tax Practice Leader of the year' award.

Dr. Markus Müller

Workshops: VAT in Web 3.0 – Crypto, NFT, Blockchain & Co.,
Influencer and VAT



Certified Tax Consultant, Dipl.-Finanzwirt (FH), KMLZ

Markus advises both corporate groups and medium sized businesses regarding all national and international VAT matters. His special focus areas are automotive and electronic business, crypto token and blockchain-based business models, educational and event-related services, and M&A. Markus offers valuable support in introducing and implementing tax compliance management systems, advises clients with respect to German and international VAT compliance and, when required, represents clients in legal proceedings, including appeals. Markus supports companies in digitizing their VAT compliance using KMLZ ITS GmbH's tools and advises on the introduction of ERP/SAP systems. He regularly lectures at tax advisor associations and is the author of numerous publications. As an "advisor's advisor" he provides VAT advice to accountants, tax advisors and lawyers. In addition, he is a member of various VAT working groups.

Dr. Matthias Oldiges

Workshop: Platforms and VAT



Lawyer, KMLZ

Matthias joined KMLZ in 2013 and he was made a partner in 2021. Matthias advises both corporate groups and medium sized businesses on all national and international VAT matters. His special focus area is e-commerce, online gambling, e-mobility and platform economy. Matthias offers valuable support in introducing and implementing tax compliance management systems, advises clients with respect to German VAT compliance and, when required, represents clients in appeal and legal proceedings. Matthias holds a doctorate in VAT law and regularly lectures at the Ludwig-Maximilians-Universität in Munich. He also regularly holds lectures and leads in-house VAT trainings and is the author of numerous publications.

Workshop: VAT in the Digital Age II - Digital reporting

Dipl-Finanzwirt; Certified Tax Advisor, VP Global VAT at Deutsche Post DHL Group

Angelo started his tax career as a civil servant in the German finance administration. After passing his tax consultancy exams, he joined Germany's largest airline. He has experiences in VAT, wage tax, tax controversy, international taxation, finally he worked there as Head of Indirect Taxes (VAT and wage tax). Since 2015, Angelo is working for Deutsche Post DHL Group as VP Global VAT, in his position he advises on strategic indirect tax issues, material tax audits and litigation issues. Further tasks are: German Tax Compliance, VAT reporting and TAX CMS. Since more than 20 years he is an active part of several Indirect Tax working groups in Germany.

Andrea Springer**Workshop: VAT in the Digital Age I - Single VAT Registration**

Head of Tax (Senior Expert Corp. Tax & VAT), Panasonic

Andrea is the Head of Tax (Direct & Indirect Tax) at Panasonic Industry Europe GmbH, based in Hamburg, Germany. She is an experienced in-house VAT professional and leads the VAT and direct tax expert team which deals with EU and non-EU tax issues. Andrea established the first tax department inside the Panasonic group, worldwide. Andrea has extensive experience in merger & demerger group activities. She previously worked, for several years, at Deloitte in the International AT Department in Düsseldorf and prior to that operated her own business in Berlin (as an executive consultant).

Alexis Tsielepis**Workshops: When are the fixed establishments finally fixed,
TOMS: Margin Scheme or Trap? The challenges for businesses**

Managing Director, Chelco VAT Ltd

Alexis is widely considered as the foremost expert on VAT in Cyprus. With close to 20 years of experience in VAT strategic consulting, he advises businesses on international VAT matters and lectures at local and international VAT conferences. Alexis possesses an extensive vocational and educational experience in European VAT and a detailed comprehension of EU VAT matters and decisions of the European Court of Justice (ECJ). He has served on various committees charged with tax matters and his work includes liaising with the Cyprus tax authorities and government on policymaking. He has written a number of tax syllabuses, chapters and articles on matters pertaining to Cyprus and EU VAT. He is the author of the book "An in-depth analysis of the Fixed Establishment concept and a comparison with the Permanent Establishment concept". Alexis is a Fellow of the Institute of Chartered Accountants in England and Wales (ICAEW) and a member of the Institute of Certified Public Accountants of Cyprus (ICPAC). He holds the Expert in European Value Added Tax Degree and is the co-founder and Vice-Chairman of the Cyprus VAT Association (CYVA).

Dr. Vos Roelof**Workshop: Did you know about the fraud or should you have known**

Hertoghs advocaten

Roelof Vos is an Attorney at Law and mediator specialised in VAT fraud cases and indirect tax litigation. Roelof is a lecturer at the University of Leiden. He is partner at Hertoghs advocaten in Amsterdam and previously worked for AndersenA and Deloitte in the VAT practice.

REGISTRATION

Please complete the form for each registrant and email to office@ivcc.de

<input type="text"/>	<input type="text"/>	<input type="text"/>
Titel	Surname	First Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Position	Company/Organisation	
<input type="text"/>	<input type="text"/>	
Phone	Email	
<input type="text"/>		
Street, Number		
<input type="text"/>	<input type="text"/>	
Postal Code	City, Country	
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Signature	VAT ID	PO number

I would like to participate in the following workshop(s):

THURSDAY, 9. NOVEMBER 2023

- | | | |
|----------------------------|--|---|
| 1st Session
10:00–12:00 | <input type="checkbox"/> VAT in Web 3.0 – Crypto, NFT, Blockchain & Co. | <input type="checkbox"/> VAT in the Digital Age I – Single VAT Registration |
| 2nd Session
13:00–15:00 | <input type="checkbox"/> Customs and VAT issues in relation to import and export | <input type="checkbox"/> VAT in the Digital Age II – Digital reporting |
| 3rd Session
15:30–17:30 | <input type="checkbox"/> Optional reverse charge – a country comparison | <input type="checkbox"/> When are the fixed establishments finally fixed |

FRIDAY, 10. NOVEMBER 2023

- | | | |
|----------------------------|---|--|
| 1st Session
09:00–11:00 | <input type="checkbox"/> Platforms and VAT | <input type="checkbox"/> Cases of the European Court of Justice |
| 2nd Session
11:30–13:30 | <input type="checkbox"/> TOMS: Margin Scheme or Trap? The challenges for businesses | <input type="checkbox"/> Did you know about the fraud or should you have known |
| 3rd Session
14:30–16:30 | <input type="checkbox"/> Influencer and VAT | <input type="checkbox"/> 30 years chain transactions |

- ☐ **09.11.2023 18:30 pm Informal business networking dinner at THE VIEW, Speditionstraße 9, Dusseldorf**
 I would like to join the informal business networking event. We would encourage you to register in advance.
 The informal networking event is free of charge.

As conference places are limited, please note that registration is dependent upon your receipt of a formal confirmation.

Workshop Registration Fees: EUR 300 plus VAT/per Workshop. We offer a 5 % discount for booking 4 workshops and a 10 % discount for booking 6 workshops. The registration fee includes conference catering

Registration Cancellation Policy: Cancellation of registration must be notified in writing to the International VAT Conference Club (office@ivcc.de). Cancellations prior to 06.10.2023 will result in a full refund. After 06.10.2023, only substitutions will be permitted.

Workshop Venue: Hyatt Regency Dusseldorf, Speditionstraße 19, 40221 Dusseldorf, Germany

Organiser: International VAT Conference Club e.V.
 Unterer Anger 3, 80331 München

Accommodation: Special rates have been arranged for workshop delegates. Participants are requested to make their own reservations directly at the hotel. Please quote "International VAT Expert Academy, IVEA" when booking. Reservations at the hotel should be made prior to 09.10.2023.

Hyatt Regency Dusseldorf (EUR 220)
 Speditionstraße 19, 40221 Dusseldorf
 Phone: +49 6131 7964 928
www.hyattregencydusseldorf.com • booking code G-FDNE

INNSiDE by Melia Dusseldorf Hafen (EUR 145)
 Speditionstraße 9, 40221 Dusseldorf
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We would like to draw your attention to the General Data Protection Regulation (EU-DSGVO). By registering for the conference you agree to this regulation (www.ivcc.de; Data Protection) and to the storage and use of your data.