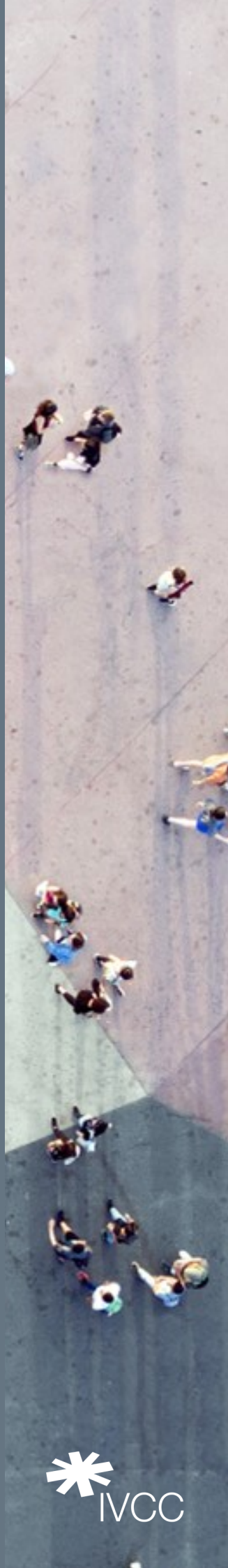


INTERNATIONAL VAT EXPERT ACADEMY

[IVEA]

07–08 NOV 2024
MUNICH



[IVEA]

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.

TIME SCHEDULE

Thursday, 07. November 2024

| | WORKSHOP ROOM 1 | WORKSHOP ROOM 2 |
|------------------------------|---|--|
| 1st Session 10:00 - 12:00 | The VAT Gap, Eurofisc and CESOP - the fight against fraud | SME 2025 - and platforms |
| 12:00 - 13:00 | LUNCH | |
| 2nd Session 13:00 - 15:00 | 2B or not 2B - the problems how to determine the status of the customer | VAT and free goods - gifts, donations, welfare / ECJ |
| 15:00 - 15:30 | COFFEE BREAK | |
| 3rd Session 15:30 - 17:30 | One-Stop-Shop in the eCommerce - How many stops do we need to settle our VAT obligations? | Customs: Centralised Customs Clearance and other hot customs' topics |
| 18:30 | EVENING EVENT | |

Friday, 08. November 2024

| | WORKSHOP ROOM 1 | WORKSHOP ROOM 2 |
|------------------------------|---|---|
| 1st Session 09:00 - 11:00 | ViDA - if / when / what | Compliance by non-established entities: why and when to use a fiscal representative in BE/NL/FR |
| 11:00 - 11:30 | COFFEE BREAK | |
| 2nd Session 11:30 - 13:30 | Key VAT considerations of doing business through platforms | How a 'Fixed Establishment' may or may not impact the right to deduct VAT |
| 13:30 - 14:30 | LUNCH | |
| 3rd Session 14:30 - 16:30 | E-Invoicing: Challenges and opportunities in a heterogeneous B2B e-invoicing jungle | Movements of own goods - when to report & what to report |

EXPERTS



Laura Alarcón Díaz
Managing Principal of
the Knowledge Centre
at IBFD

Laura holds a Bachelor's law degree, an LLM in International Taxation from Queen Mary University of London and a Post-Master in EU VAT from Erasmus Universiteit Rotterdam.

She is the managing editor of several publications on indirect taxation, mainly on VAT, environmental taxes, customs and excise duties. Laura is the author of articles published in the International VAT Monitor journal. She participates in research projects and training programs for national tax authorities worldwide on VAT-related topics. Laura has participated in workshops organized by the OECD and is a guest lecturer at postgraduate programs in Mexico and Spain in the same topics.

Prior to joining IBFD, Laura worked for the multinational company Allianz on a project related to VAT and technology in Munich, Germany. Before that, she also worked in the public and private sectors in Mexico, for the Tax Administration Service (SAT) as well as a tax advisor and litigator in tax matters.



Dr. Katharina Artinger
Certified Tax Consul-
tant, KMLZ

Katharina studied business administration in Nuremberg (Germany) and Turku (Finland), specialising in tax law. In her doctoral thesis, she focussed on the VAT assessment of new digital business models. She has been advising clients on national and European VAT law at KMLZ in Munich since 2020. Her current focus includes the introduction of obligatory e-invoicing.



Dr. Aleksandra Bal
Indirect Tax Technolo-
gy Lead at Stripe

Aleksandra 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.

EXPERTS



Emmanuel Cotessat
Associé/Partner, EmmanuelCotessat Sté
d'Avocats

Emmanuel is a French indirect taxes lawyer. After 10 years in Big Four firms he established his own tax law practice in 2000. His 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. The clients are mainly from the pharmaceutical, aeronautics, energy and engineering sectors. Emmanuel is Vice-Chairman of the International VAT Association and deputy representative of the IVA to the European Commission's VAT Expert Group and member of the VAT Committee of the French tax lawyers association as well as member of the Community Relay of the e-invoicing French government project.



Iman Deschâtres
E-commerce Tax Specialist

Iman is a tax specialist with expertise in developing tax and financial solutions for digital platforms. Formerly at Taxamo a Vertex Company, she played a pivotal role in designing key products, including Taxamo's unique indirect tax offering, Assurance. Currently, she is focused on a new platform that will greatly simplify tax obligations for marketplaces and sellers. With two decades of experience in tax, Iman brings deep knowledge of e-commerce tax regulations and continues to address the complex tax challenges platforms face due to evolving global obligations.

Iman is the Winner of the #tacs Top 100 Women in Tax Tech 2024



Raymond Feen
VAT consultant,
ALLVAT

Raymond 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 the secretary to the board of the International VAT Association. His focus is on the international supply chain.

EXPERTS



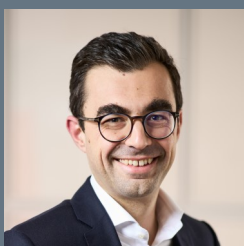
Dr. Hannes Gurtner
Auditor, Tax Advisor,
Partner, LeitnerLeitner

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.



Ronny Langer
Certified Tax Consul-
tant, Partner, KMLZ

Ronny advises clients on all VAT matters in Germany and abroad. He specializes in cross-border VAT consulting connected to international VAT law and regularly lectures at professional events and in-house client VAT training sessions. As a former auditor and as a result of his experience in the corporate tax department of a DAX-30-group, Ronny has accumulated extensive knowledge of and experience in the types of VAT issues, which present themselves to businesses on a daily basis. He is also a member of various national and international VAT research groups and VAT clubs.



Dr. Atanas Mateev
Certified Tax Consul-
tant, Partner, KMLZ

Atanas specializes in consulting on cross-border VAT issues and offers his clients advice on both German and international VAT matters. His particular focus is on the optimization of cross-border supply chains and processing schemes. His work also includes advising on VAT compliance and representing clients in legal proceedings, including appeals. His clients range from individuals to international groups.

Atanas' special focus areas are the e-commerce, mechanical and plant engineering and automotive sectors. Atanas holds a doctorate in insolvency and tax law and is a lecturer at the Augsburg University of Applied Sciences. He regularly holds lectures and in-house trainings on VAT topics and is the author of numerous publications.

EXPERTS



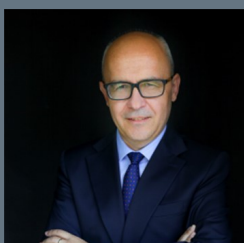
Fernando Matesanz
Director of Spanish
VAT Services

Fernando is the Director of Spanish VAT Services, an independent Spanish VAT advisory firm. He is President of the Madrid VAT Forum Foundation and 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.



Stefano Mauro
Policy Director, Ecommerce Europe

Stefano Mauro is an Italian national working as Policy Director for e-Logistics & Taxation at Ecommerce Europe. With 8 years of experience in EU Public Affairs in Brussels, Stefano Mauro deals with the EU legislative and regulatory framework of taxation and logistics for e-commerce businesses, ranging from VAT and customs legislation (UOSS, IOSS) to postal/delivery regulatory framework, standardisation, and international taxation. At EU level, Ecommerce Europe's mission has been to engage with policymakers to ensure a smooth implementation of the key regulatory changes impacting the various actors of the e-commerce ecosystem.



Tomasz Michalik
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.

EXPERTS



Dr. Christian Salder
Lawyer, Certified Tax
Consultant, Partner,
KMLZ

Christian advises our clients on all aspects of national and international VAT issues and specializes in customs and excise duty matters. His particular focus is import VAT related issues and the optimization of cross-border supply chains and processing schemes. He also accompanies external audits and represents our clients in dealings with the tax authorities and before the tax courts. Christian has extensive experience in conducting SAP VAT audits and customs reviews.

His clients range from individuals to international groups. Prior to joining KMLZ, Christian spent several years working in the VAT department of a large tax consultancy firm. He regularly lectures on VAT and customs related topics, as well as publishing comments, articles and annotations in these areas.



Justyna Szponar
Indirect Tax
Manager, Bolt

Justyna is an Indirect Tax professional with 15 years of practical experience in IT, petroleum and tobacco industries. Over those years, Justyna participated in various projects like: VAT package implementation, preparing businesses for VAT introduction in UAE, setting up a new ERP system for multinational company or dealing with VAT implications deriving from the companies merger.

After successful implementation of VAT quick fixes and several CTC requirements across Europe, currently owning VAT advisory role in Bolt - the first European mobility super-app.



Alexis Tsielepis
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 indepth 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).

EXPERTS



Stijn Vastmans
Lawyer, Partner, Tiberghien

Stijn is a partner at Tiberghien. As the head of the VAT, customs and excises department, Stijn is a key figure within the Tiberghien tax practice.

The department handles a diverse range of VAT related issues. Because of this, Stijn also developed an extensive experience in real estate, finance, the public and non-profit sector, logistics and international trade. He specializes, amongst other practice areas, in specific VAT issues for the public sector, real estate projects, public-private partnerships, import/export transactions, financial services, VAT audit and litigation. Stijn works both on a national and an international level and represents Tiberghien in various international VAT network groups.

He is the author of various articles on VAT in tax newsletters. He is responsible for updating the Tiberghien tax manual for indirect taxes. He is also a regular speaker at internal and external tax seminars.



Roelof Vos
Hertoghs advocaten

Roelof 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 Andersen and Deloitte in the VAT practice in the Netherlands as serviceline leader.



Gert Vranckx
Tiberghien

Gert is part of the Tiberghien indirect tax team and specializes in all aspects of indirect tax, with a predominant focus on VAT. This from a Belgian, European and global perspective. Gert advises both corporate and private clients and also assists in VAT compliance projects. With a specific interest in international trade, Gert consequently developed a profound knowledge in EU customs and excise law making him an asset for supply chain management projects. In addition, he also focuses on the new tax and compliance challenges imposed on companies active in the digital industry (including the digital service tax, online marketplace liability rules and related reporting requirements such as DAC7). The latter in close cooperation with a leading Dutch tax firm as well as various other international practices. With an international mindset, Gert is a frequent visitor and speaker on conferences.

WORKSHOPS

The VAT Gap, Eurofisc and CESOP - the fight against fraud

Roelof Vos

The VAT GAP refers to the difference between the expected VAT revenue and what is actually collected across the EU. To combat this problem, Eurofisc was established as a network for Member States to enhance cooperation in tackling VAT fraud. Additionally, the Central Electronic System of Payment information (CESOP) plays a crucial role by monitoring cross-border payments to further close the VAT GAP and prevent fraud within the EU. In this workshop, attention will be paid to actual developments in this area and related subjects of interest to advisors dealing with businesses confronted with VAT fraud and liabilities towards the tax authorities.

SME 2025 - and platforms

Fernando Matesanz, Justyna Szponar

Directive 2020/285 introduces a new special scheme for small enterprises with effect from January 2025. This scheme will have two levels of application; a domestic level and a cross-border level.

The scheme exempts SMEs, with an annual turnover below a certain threshold, from charging and deducting VAT. They will also be relieved of certain formal obligations.

However, the scheme it is not as simple as it sounds and will present a series of complexities and technical challenges that will impact, not only the SMEs using the special scheme themselves, but also other companies operating with them. Whether you are an SME, a company doing business with SMEs, like many platforms, or an advisor to any of them, you will need to make yourself aware of the complex intricacies inherent in this scheme.

2B or not 2B - the problems how to determine the status of the customer

Raymond Feen, Dr. Aleksandra Bal

In the European Union, rules for the place of supply of goods distinguish not only between supplies with transport and supplies without transport but also between supplies to taxable persons and supplies to others. Further, amongst the buying taxable persons there are those, such as "the group of four" that, according to Article 3 VAT Directive 2006/112, do not, under certain conditions, account for intra-Community acquisitions and whose transactions are, therefore, to be treated as transactions with final consumers. In this session we will discuss the difficulties faced by suppliers of goods in dealing with the daily question of: is a cross-border supply a business to business (B2B) or a business to consumer transaction (B2C)?

WORKSHOPS

VAT and free goods - gifts, donations, welfare / ECJ

Dr. Hannes Gurtner, Laura Alarcón Díaz

Making donations, whether they consist of goods, services or money, are a well known and effective marketing tool. However, this tool might also be misused or may cause a VAT shortfall and untaxed final consumption. Several ECJ cases have dealt with this issue and set the boundaries for businesses.

The acts of giving free goods and making donations to charities and the like by businesses are treated as taxable sales to prevent fraud and VAT shortfall. On the other hand, billions of unsold goods (e.g. electronics, clothing and food) are destroyed each year in the EU as this is cheaper than sustainable alternatives, such as (charitable) donations.

This workshop will take a closer look at the general VAT treatment of giving free goods and services and donations by businesses and will focus on the different VAT rules across the EU, as permitted by the EU VAT Directive. The workshop will also consider the European Commission's planned EU VAT reform, which is aimed at relieving donations to charities and humanitarian relief from VAT.

One-Stop-Shop in the eCommerce – How many stops do we need to settle our VAT obligations?

Dr. Atanas Mateev, Stefano Mauro

The One Stop Shop (OSS) came into force on 1 July 2021. It consists of three special schemes: the non-Union scheme, the Union scheme and the import scheme. Its purpose is to minimize the VAT obligations of taxable persons, especially in ecommerce, and give them more "room" to do business. However, following its introduction, it quickly became clear that the highly praised OSS fell far short of what its name promised. Since then, not only taxable persons but also tax authorities have been struggling with OSS complications. This is because the OSS encounters many practical and legal problems in relation to cross-border supplies that remain unresolved. The purpose of this session is to flag the existing problems in the ecommerce sector when using the OSS and to discuss which approaches are feasible in the day-to-day-business so that, in the future, the OSS is beneficial for practice as it was intended

Customs: Centralised Customs Clearance and other hot customs' topics

Dr. Christian Salder

The Union Customs Code provides the possibility for customs clearance of goods to be centralized in only one Member State. This workshop will shed light on the details of this simplification and examine the associated practical aspects, with reference to a number of Member States. The workshop will also deal with current customs topics, such as the customs clearance of distance sale consignments and future legislation.

WORKSHOPS

ViDA – if / when / what

Tomasz Michalik, Ronny Langer

The ViDA proposal will usher in several changes, which will be relevant for all businesses. Meanwhile, the initial draft was amended with the aim of eliminating the concerns of some Member States. Nevertheless, the Member States could not reach a consensus. So, what comes next? Where are we? Why is the proposal being blocked? What has been amended since the original proposal? Is the compromise sufficient or should we expect additional changes? When could the package or parts of it become effective? And what happens if the proposal is not accepted? There are many questions to be considered. In this workshop, we intend to discuss what the current status is and what the latest developments are, as well as what needs to be considered, in terms of planning.

Compliance by non-established entities: why and when to use a fiscal representative in BE/NL/FR

Raymond Feen, Gert Vranckx

Member States may allow non-established entities to appoint a tax representative for VAT as the person liable for payment of the tax (voluntary representation). For some transactions the appointment is compulsory. Appointing a tax representative for VAT purposes does have advantages but may also have some adverse consequences for the tax representative and the foreign entity. This workshop will take a closer look at the specific conditions applicable and the differences the above three Member States to the appointment of a tax representative. We'll also touch upon the representation for non-EU traders in the IOSS regime.

Key VAT considerations of doing business through platforms

Emmanuel Cotessat, Iman Deschâtres, Justyna Szponar

With two-thirds of global sales now happening on platforms, VAT rules have shifted, placing the burden of tax collection on these digital marketplaces. What began with digital services has now expanded to goods and services, leaving platforms to navigate growing compliance obligations, and with the effect that sellers are now increasingly relying on these platforms for VAT management.

This workshop will dive into the real-world impact of these changes for both platforms and sellers, highlighting practical challenges and real examples—like a ride-sharing platform's VAT approach that may affect Irish drivers' licenses. Join us to uncover the rules, challenges, and strategies in this evolving landscape.

WORKSHOPS

How a 'Fixed Establishment' may or may not impact the right to deduct VAT

Alexis Tsielepis

The right to deduct VAT is at the heart of the VAT system. When such a right falters, the system collapses. However, the increased complexities in how international business is structured coupled with the inadequate explanations surrounding the fixed establishment (FE) concept, can lead to a lot of head scratching when these two areas of VAT come together. This workshop aims to offer clarity on when and how the FE can impact the deduction mechanism, including the apportionment when the 'structure' includes activities without a right of deduction.

E-Invoicing: Challenges and opportunities in a heterogeneous B2B e-invoicing jungle

Dr. Katharina Artinger, Emmanuel Cotessat, Tomasz Michalik, Fernando Matesanz, Stijn Vastmans

National e-invoicing obligations are being introduced, step by step. Each country is proceeding differently: Despite ViDA, no standardised approach is being pursued by the Member States. What are the special features of B2B obligatory e-invoicing in selected Member States? Is there a best practice approach and what do companies need to prepare for? This workshop will also focus on questions about e-invoicing formats and the CEN standard. Furthermore, the obligations of companies with fixed establishments and with only a VAT registration in the respective country will be discussed. A further focus will be placed on national versus European implementation strategies and IT solutions.

Movements of own goods - when to report & what to report

Ronny Langer, Dr. Hannes Gurtner

Transfers of own goods from one EU Member State to another are, in practice, more common than you might think. However, it is often difficult to recognize because it is usually not reflected in the accounting. Only sophisticated ERP systems with mapping of stock transfers can keep track of it. From a VAT perspective, the transfer is a (fictitious) intra-Community supply, which needs to be reported in both Member States and, consequently, is accompanied by some degree of administrative effort. Furthermore, it needs to be considered that the transfer is only exempt from VAT if the conditions stipulated in Art. 138 of the EU VAT Directive are met. On the other hand, transfers of own goods may not be relevant for VAT at all under certain conditions, i.e. in cases of temporary use. In this workshop we will be discussing scenarios, the relevant differences and the applicable regulations.

Registration

[International VAT Expert Academy | IVCC](#)

