



**04 – 06 OCTOBER 2016
AT HYATT REGENCY, DÜSSELDORF**

INTERNATIONAL VAT EXPERT ACADEMY

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, individual case studies will be distributed. 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. Participants are free to attend any or up to six of the workshops listed below.

Who should attend? VAT managers, VAT consultants, officials dealing with VAT. Ideally participants should have in excess of five years VAT experience.

The time slots for each workshop are listed in the schedule below. Please note that only one of the two workshops can be selected for each morning and/or afternoon session.

TIME SCHEDULE

	DAY 1: 04.10.2016		DAY 2: 05.10.2016		DAY 3: 06.10.2016		
9:00 am – 12:30 pm	Voluntary disclosures for VAT	Chain transactions and triangulation cross country	Chain transactions - the regional focus - Southwestern Europe	VAT for retailers	Customs 2016	Derogations from VAT Directive 2006/112	
12:30 pm – 1:30 pm	Lunch		Lunch		Lunch		
1:30 pm – 5:00 pm	SAP and VAT	Chain transactions - the regional focus - CEE and DACH	VAT for commodity traders	ECJ case law and impact on business	Reverse supply chain and VAT	VAT for the automotive industry	VAT for the energy sector
5:00 pm – 7:00 pm	Free time		Free time		Departure		
7:00 pm – open end			Walking tour of the historical city followed by dinner				

WORKSHOPS

1. Voluntary disclosures for VAT

Managing the disclosure internally and with the authorities

VAT is a process driven tax and oftentimes mistakes occur. Once detected, it is the responsibility of VAT practitioners to reach the best possible solution, involving both disclosure of errors to the tax authorities and management of the particular VAT problem. Other aspects, such as reputation or cash flow, interest, penalties or even tax criminal law consequences have to be taken into consideration when opting for a particular course of action. Approaches vary from Member State to Member State and from situation to situation. This workshop will explore an optimal way to deal with these matters in general and will also consider the situation in a number of individual countries.

2. SAP and VAT

Best practices and pitfalls of SAP

VAT can only be handled by proper ERP systems. Setting up and maintaining an SAP system can bring with it many challenges. Communication between VAT experts, accounting and IT experts can also often prove challenging. This workshop will explicitly focus on best practice, when implementing and maintaining SAP e.g. tax finding as well as optimal data retrieval for declaration purposes.

3. ECJ case law and impact on business

The latest decisions on invoicing and intra-Community supplies

ECJ cases often have a significant impact on day-to-day business. This workshop will explore three or more recent cases that will have a significant impact on your day-to-day business. One focus will be invoicing (C-518/14 – *Senatex*, C-516/14 – *Barlis 06*), another will be proof necessary for intra-Community supply of goods (C-24/15 – *Plöckl*).

4. Chain transactions and triangulation cross country; B2B and B2C; Legal Framework

B2C and B2B chain transactions: legal exemptions vs. practice

Chain transactions are very complex to handle regardless of whether you are the first, the second or the last supplier in a chain. This workshop explores how to make chain transactions as secure as they possibly can be from a VAT perspective, both from a B2B as well as a B2C standpoint. This workshop will also explore the legal framework for chain transactions throughout Europe and in so doing highlight both similarities and differences in various Member States.

5. Chain transactions - the regional focus - CEE and DACH

Regional chain transactions in DACH and CEE

Focus on the key points of attention for VAT in cross border chain transactions in the regions Germany, Austria and Switzerland (DACH) and some of the Central and Eastern European countries.

6. Chain transactions - the regional focus - Southwestern Europe (Portugal, Italy, Spain)

Regional chain transactions in the Southwest

Focus on the key points of attention for VAT in cross border chain transactions in southern Europe. Are there any differences between Portugal, Italy and Spain? How did these countries implement the exemptions for intra-community trade?

7. VAT for commodity traders: exemptions explained

Customs warehousing, VAT warehousing, import, export and fiscal representation

International commodity traders buy and sell in large volumes throughout Europe, often without any actual movement of goods being involved. VAT exemptions can apply for imports and trade within customs and VAT warehouses but what are the conditions for these exemptions? In this session, the exemptions and their conditions are discussed. Based on case law, supply chain issues will be analysed.

8. VAT for retailers: online marketing and VAT

Cash-backs, vouchers, cross-border price reductions, distance sales, (marketing) cooperation and barter transactions

In the battle for new customers, retailers apply various (online) marketing techniques and offer VAT relevant discounts and supplies. In B2B and B2C cross border scenarios, the difficulty arises as to when and where VAT is due and by whom. In this session, different cases will be discussed with a view to determining the key issues and what solutions are offered by the current legislation.

9. Customs 2016: Customs knowledge for VAT experts

Last sale and related parties, transactions (customs) vs supplies (VAT), interaction and optimization of customs and VAT

In May 2016 the customs legislation changed. What actually changed from a VAT perspective? What do companies need to do to remain compliant and what changes are still to come?

10. Reverse supply chain and VAT

Cross border movement of defective products, replacements, warranty and insurance services, IPR, OPR

Every company has to deal with (defective) goods being returned up stream to the supplier or original manufacturers. The reverse supply chain involves multiple cross border supplies, with or without consideration, depending on the warranty position of the product. Supplies are cancelled or goods return to other countries. Ownership of defective goods and parts often shifts and may involve cross border stock. The question to be discussed in this session is how can the reverse supply chain for VAT be effectively managed?

11. Derogations from VAT Directive 2006/112: options and obligations

Harmonization vs. derogations

The member states have (too) many options available to them as to whether to implement or not to implement articles of the VAT Directive 2006/112. The differences in treatment of supplies that result from these options complicate compliance for companies. This workshop will consider the ratio of some of these options, the difference in options, complications and consequences for companies.

12. VAT for the automotive industry: VAT on cars

VAT topics such as tooling, (cross border) sale-lease back, repairs and composite supplies, new means of transport and lease of company cars

The automotive industry is one of the industries most heavily taxed. If VAT is not managed correctly, costs increase, especially in relation to cross border scenarios. This workshop will look at some of these issues.

13. VAT for the energy sector: construction of energy installations

Focus on the services connected to immovable property, supply with installation, reverse charge for sub-contractors and fixed establishments

Installations for water, wind, solar and bio-energy constitute a new real estate sector on land and sea. The construction of these plants takes years and, in the meantime, (sub-) contractors from everywhere are involved in delivering "their part" of the plant. This workshop will focus on the various topics connected to the construction of energy installations.

EXPERTS

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

Workshops: Voluntary disclosures for VAT · VAT for the energy sector

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.



Austria

Bert Gevers LOYENS & LOEFF N.V.

Workshops: Customs 2016: Customs knowledge for VAT experts · VAT for the energy sector

Bert is a member of the Loyens & Loeff VAT, Customs & International Trade Practice Group in Belgium. He advises clients on the international and domestic exchange of goods and services. Bert represents clients before the Belgian and Dutch authorities, courts and the European Commission, its advisory committees and the ECJ. He is experienced in advising Asian and US companies on the tax and trade aspects of their foreign investments. Legal 500 mentions Bert as a leading expert. He is a regular speaker at conferences and also lectures at the AP Hogeschool Antwerpen. Bert chairs the Global Legal Customs Association and is a correspondent for Belgium within the International VAT Club. Bert has been a member of the Brussels Bar since 2000.



Belgium

Alexis Tsielepis BSc (1st), FCA, Managing Director, Chelco VAT Ltd.

Workshop: Derogations from VAT Directive 2006/112

Alexis has 13 years experience in VAT consulting. He is a highly qualified tax specialist with extensive vocational and educational experience in European Value Added Tax (VAT). Alexis has been a member of the VAT Committee of the Institute of Certified Public Accountants of Cyprus (CPAC) since 2004 and is a fellow of The Institute of Chartered Accountants in England and Wales (ICAEW). He is a member of various VAT committees and has authored a number of tax syllabuses and articles on matters pertaining to Cyprus and EU indirect taxation. Alexis also lectures extensively on VAT for private and public companies, professionals and institutions, as well as government agencies and departments.



Cyprus

Tereza Smejkalova EMEA Indirect Tax Director, HP

Workshops: VAT for retailers · Chain transactions - the regional focus - CEE/DACH

Tereza is an EMEA Indirect Tax Director with HP, based in Prague, Czech Republic. She is an experienced in-house VAT professional and leads the EMEA VAT expert team. Tereza has extensive experience in supply chain structures and transformation, marketing programs and VAT risk management framework. She previously led the tax work stream during HP's separation in the EMEA region. Tereza holds a Masters Degree in taxation and is a certified tax advisor. Tereza is a member of both the VAT Expert Group, established by the EU Commission, and the International Fiscal Association.

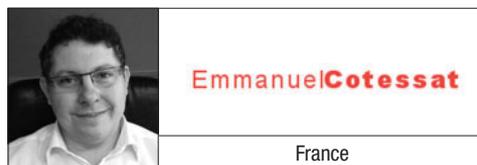


Czech Republic

Emmanuel Cotessat Associé/Partner, EmmanuelCotessat Sté d'Avocats

Workshops: SAP and VAT · Customs 2016: Customs knowledge for VAT experts

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.



France

Andrea Parolini Partner, Maisto e Associati

Workshops: ECJ case law and impact on business · Chain transactions - the regional focus - Southwestern Europe

Andrea was admitted to the Association of Chartered Accountants in 1994. He joined Maisto e Associati in 1998, after having worked for another Italian tax firm, and became a partner in 2007. Andrea is the author of many publications on tax matters and is a regular speaker at congresses. Since 2006 he has been a lecturer (professore a contratto) in tax law at the Catholic University of Piacenza. Andrea has considerable expertise in VAT, EC law and the taxation of entertainers. In 1999, he obtained an LL.M. Degree in International Tax Law at the University of Leiden, The Netherlands. He is a member of the VAT expert group, which has the task of advising the European Commission on the preparation of legislative acts and other policy initiatives in the field of VAT, and he has been appointed advisor to the Italian Council of Ministers for VAT matters in 2014.



Italy

Stamatis Papahimonas Managing Partner, A & P Tax & Finance

Workshop: Chain transactions and triangulation cross country

Stamatis is the managing partner of A & P Tax and Finance, based in the centre of Athens. He is a certified tax adviser with seventeen years experience consulting for domestic, international and multinational businesses. Stamatis' advice focuses on issues relating to VAT, invoicing rules, AEO certification, indirect taxes and customs, while also considering their effect on companies' financial positions. His clients operate in the car manufacturing, electronic devices, telecommunications and advertising industries. Further services provided include registration of foreign companies, VAT refunds and Greek VAT compliance.



Judit Jancsa-Pék Tax Advisor, Partner, LeitnerLeitner

Workshop: VAT for commodity traders

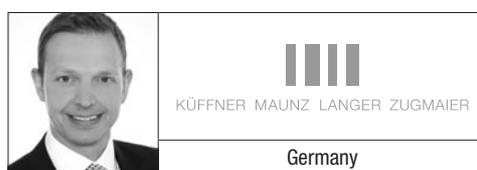
Judit is a leading tax advisor and partner at LeitnerLeitner. Judit is an economist and certified tax consultant under Hungarian law and also holds a postgraduate LL.M degree in international taxation. Judit's special focus is VAT, dealing with all types of issues relating to Hungarian and European VAT law and practice. She also deals with direct tax matters, such as transfer pricing, international corporate taxation, M&A transactions and reorganizations. Judit is a regular presenter at national and international tax seminars, client training events and conferences. She also frequently publishes articles dealing with various topics concerning national and international taxation.



Dr. Stefan Maunz KMLZ

Workshops: Chain transactions and triangulation cross country · VAT for retailers

Stefan 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 and is Member of the VAT Expert Group initiated by the EU Commission.



Marja van den Oetelaar Owner, Partner, Het BTW Advies Kantoor

Workshop: Derogations from VAT Directive 2006/112

Marja is a tax lawyer with 13 years experience working as a VAT specialist in two of the BIG4 firms. In 2002 Marja founded her own firm, The VAT Consultancy Firm (www.thevatconsultancyfirm.com), located at Naarden in the Netherlands. The VAT Consultancy Firm advises global companies on international VAT issues. Marja also lectures on VAT for several tax institutions. She has also published several books and articles on VAT.



Raymond Feen International VAT consultant, ALLVAT

Workshops: VAT for commodity traders · Reverse supply chain and VAT

Raymond is an experienced international VAT consultant. Since 1996 he has worked in international VAT for a Big Four firm (9 years) and spent 6 years in industry as an in-house VAT manager. In 2010 Raymond started his own company, ALLVAT, in the Netherlands. He is a frequent speaker at international seminars and regularly organizes trainings for the Federation of Dutch exporters and the Chamber of Commerce. Raymond supports the IVA board as a member of the technical committee. His focus is on the international supply chain and trade by companies, primarily US based and Swiss multinationals.



Dorota Baczewska-Golińska Partner, Tax Adviser no 09944, INDEPENDENT TAX ADVISERS

Workshop: Reverse supply chain and VAT

Dorota is a partner at Independent Tax Advisers Doradztwo Podatkowe Sp. z o.o. As a lawyer and licensed tax adviser, she specializes in indirect taxes, i.e. VAT and excise as well as customs. Dorota commenced her career in 1998 in the VAT department of the Polish division of Ernst & Young. Since 2004, she has been working for ITA DP where her every day practice includes international mergers and restructuring of companies, due diligence, tax reviews, the obtaining of different types of customs authorizations and day to day tax advisory work. Dorota also assists her clients in court proceedings, including representation before the ECJ. Other work includes conducting regular VAT training sessions.



Tomasz Michalik Lawyer, Tax Adviser, MDDP Michalik Dluska Dziedzic & Partners

Workshop: Voluntary disclosures for VAT · Expert for Poland

Tomasz is the head of MDDP's VAT services department. Tomasz has specialized in VAT and other indirect taxes since 1993. He regularly advises local and multinational clients on domestic and cross border operations and has extensive experience in representing clients before tax authorities and courts, including the CJEU. Tomasz has been named as Poland's leading VAT advisor by Polish professional magazines as well as Chambers including the Chambers of Tax Advisers and the Chambers of Commerce. Tomasz is the author of a commentary on the Polish VAT Act and has also published numerous articles in professional publications. He also regularly lectures at universities and professional conferences. Tomasz has acted as an expert appointed by the Polish parliament to assist it in its work on VAT and has also previously been a member of various expert groups appointed by the EU Commission. Recently Tomasz became a member of the EU Commission's VAT Expert Group. He is also a member of the International Fiscal Association.



Conceição Gamito Managing Associate – Head of Indirect Taxes, VIEIRA DE ALMEIDA
Workshop: Chain transactions - the regional focus - Southwestern Europe

Conceição heads the Indirect Tax team at Vieira de Almeida & Associados (VdA), advising clients on all VAT, customs and excise duty matters and representing them before the tax authorities and tax courts. Conceição also advises clients dealing with indirect tax issues in foreign jurisdictions including Angola, Cape Verde, Congo, Democratic Republic of Congo, East Timor, Gabon and Mozambique. Conceição is also a tax arbitrator (certified by the Portuguese Ministry of Justice) and Portuguese correspondent for the online publication "VAT in Europe" (IBFD). She is the author of several publications, including "VAT on early termination payments", "Bitcoins & VAT", "VAT on the transfer of business as a going concern" and the Portuguese chapter of "European VAT Handbook". She also regularly lectures at national and international VAT events. Conceição is recommended as a leading indirect tax lawyer and tax litigation lawyer in the International Tax Review, Chambers Europe, Legal 500, Tax Directors Handbook and Best Lawyers.



VIEIRA DE ALMEIDA
& Associados Sociedade de Advogados, SP RL

Portugal

Carlos Gómez Barrero Partner, GARRIGUES

Workshop: ECJ case law and impact on business

Carlos is the head of Garrigues' VAT practice. He has been a member of the VAT Expert Group, set up by the EU Commission, since 2012. Carlos is a member of the European VAT Club (a debating organization made up of VAT experts drawn from European law firms), the Steering Committee of Indirect Taxes of Taxand (an international network of tax law firms) and the indirect tax committee of the Spanish Association of Tax Advisers. Carlos is also a lecturer in VAT on the Master's and Executive Degree programs at Centro de Estudios Garrigues (University of Nebrija).



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GARRIGUES

Spain

Mats Holmlund Partner, SKEPPSBRON SKATT

Workshop: VAT for the automotive industry

Mats is a tax lawyer who has been specializing in VAT since the late 1980s. Mats is a partner at Skeppsbron Skatt, the largest independent tax firm in Sweden. He has previously worked for KPMG (in Stockholm and London) and prior to that, the Swedish Tax Agency. In addition to providing VAT advice to several multinationals and big Swedish groups and organizations, Mats often holds seminars and lectures on VAT.



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Sweden

Pär Sundberg Partner, SKEPPSBRON SKATT

Workshop: VAT for the automotive industry

Pär is tax lawyer who has been specializing in VAT since the late 1980s. Pär is a partner at Skeppsbron Skatt, the largest independent tax firm in Sweden. He has previously worked for KPMG (in Stockholm and for 2 years in Moscow) and prior to that, the Swedish Tax Agency. In addition to providing VAT advice to several multinationals and big Swedish groups and organizations, Pär often holds seminars and lectures on VAT.



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Sweden

Regine Schluckebier CEO, InnoVATeLAW Llc., Partner, Tax Advisors & Associates

Workshop: Chain transactions - the regional focus - CEE/DACH

Regine is the founder and CEO of InnoVATeLAW Llc. and a partner at Tax Advisors & Associates Switzerland AG, both located in Zurich. She is an Attorney at Law and a VAT-Expert at the Swiss distance university of applied sciences (FFHS). Regine also regularly lectures at Swiss VAT-Certification Courses about Swiss and EU VAT law and also speaks at other national and international VAT events. Regine is co-editor of several publications including "The Swiss Value Added Tax ACT (MWSTG)", "Commentary about the Swiss Value Added Tax Act (MWSTG)" and "ZollRevue" (periodical magazine about Swiss customs law and international trade law). In 2006 she was a member of the standing committee of experts of the Swiss Federal Tax Administration (FTA) of the revision of the Swiss Value Added Tax Act (MWSTG).



taxadvisors

Switzerland

Patrick Papaux SAP Consultant PTP/O2C/SCM, SAPP Consulting Sarl

Workshop: SAP and VAT

Patrick is an IT consultant with a diplôme fédéral and is the owner of SAPP Consulting in Switzerland. Patrick has 18 years experience in SAP international implementations and is certified in SCM modules. He is a SAP functional expert in Sales, Logistics, Procurement and Production environments, plant abroad, production process, VAT optimization, etc.. In addition, he lectures for the diplôme fédéral ERP specialization.



SAPP Consulting
Sarl Patrick Papaux

Switzerland

Barbora Sečová Tax Advisor, Bmbleitner

Workshop: VAT for the automotive industry

Barbora is a tax advisor with the LeitnerLeitner group. Barbora's primary specialization is VAT but due to her extensive experience in taxation, she is also in a position to advise her clients with respect to other international tax issues. Barbora's clients include multinational enterprises operating in various industries. In 2003, Barbora obtained an LL.M. (Master of Laws) in International Tax Law at the Vienna University of Economics. She is a certified Slovak tax advisor.



bmbleitner
tax audit advisory

Slovakia

REGISTRATION FORM

Please complete the form for each registrant and email to office@ivcc.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	Purchase order number	

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

04.10.2016

- Voluntary disclosures of VAT
- SAP and VAT
- Chain transactions and triangulation cross country
- Chain transactions – the regional focus – CEE and DACH

05.10.2016

- Chain transactions – the regional focus – Southwestern Europe
- VAT for commodity traders
- VAT for retailers
- ECJ Case law and impact on business

06.10.2016

- Customs 2016
- Reverse supply chain and VAT
- Derogations from VAT Directive 2006/112
- VAT for the automotive industry
- VAT for the energy sector

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

Workshop Registration Fees: EUR 250 plus VAT/per Workshop. We give a 5% discount for booking 4 workshops and a 10% discount for booking 6 workshops.

Registration Cancellation Policy: Cancellation of registration must be notified in writing to the International VAT Conference Club (office@ivcc.de). Cancellations prior to 01.09.2016 will result in a full refund. After 02.09.2016, only substitutions will be permitted.

Accommodation (03.10.-06.10.2016): Special rates have been arranged for workshop delegates. Participants are requested to make their own reservations directly at the hotels. Please quote "International VAT Expert Academy" when booking. Reservations at Courtyard by Marriott Düsseldorf Hafen, Inside Düsseldorf Hafen and Radisson Blu Media Harbour should be made prior to 22.08.2016; at Hyatt Regency Düsseldorf prior to 05.09.2016.

Hyatt Regency Düsseldorf (EUR 195) Speditionstraße 19, 40221 Düsseldorf, +49 211 91 34 22 12
Courtyard by Marriott Düsseldorf Hafen (EUR 98-117), Speditionstraße 11, 40221 Düsseldorf, +49 211 4 93 90
Inside Düsseldorf Hafen (EUR 149-179), Speditionstraße 9, 40221 Düsseldorf, +49 211 33 87 96 62
Radisson Blu Media Harbour Hotel (135 EUR), Hammer Straße 23, 40219 Düsseldorf, +49 211 45 53 35 00

Workshop Venue: Hyatt Regency Düsseldorf, Speditionstraße 19, 40221 Düsseldorf

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