

Summer Course 2016
EANOVAE



VALUE ADDED TAX

EANOVAE SUMMER COURSE

31 August – 3 September 2016

Brussels



WESTFÄLISCHE
WILHELMS-UNIVERSITÄT
MÜNSTER



UNIVERSITY OF LEEDS



LUND
UNIVERSITY

UCL
Université
catholique
de Louvain

Summer Course Value Added Tax

Value Added Tax has become the most important source of tax revenue as well as the most fiscally relevant harmonised tax in many EU member states. As a consumption tax, VAT collection concerns businesses, making VAT compliance and VAT planning crucial issues for tax departments and CFOs of European companies. The general shortage of skilled VAT advisors generates a high demand for both law firms, and accountancy firms.

These market dynamics are increased by the complex relationship between EU law – in particular, the EU VAT Directive – and national VAT Acts and Codes. Together they make the study of VAT, not only one of the most challenging, but also one of the most intriguing fields of modern taxation.

Against this background, the European Academic Network of VAT Experts (EANOVA TE) will offer the “Summer Course Value Added Tax” for the first time in late summer 2016. All lectures are taught in English and are based on the provisions and concepts of the EU VAT Directive. Moreover, in so far as optional VAT regimes will be discussed (e. g. the VAT grouping regime), the course also offers an overview of the various approaches of the most relevant Member State jurisdictions. The international faculty is composed of highly renowned VAT experts who combine academic excellence with practical insights into the application of VAT.

We are looking forward to welcoming you among the participants!



Prof. Dr. Joachim Englisch
Univ. Münster



Prof. Dr. Rita de la Feria
Univ. Leeds



Associate Prof. Dr. Oskar Henkow
Univ. Lund



Prof. Dr. Edoardo Traversa
Univ. Louvain



WESTFÄLISCHE
WILHELMS-UNIVERSITÄT
MÜNSTER



Wednesday, 31 August 2016

09.00 am – 01.00 pm **Key Features of EU VAT Liability (1)**

- Legal basis: EU VAT legislation and its interpretation
- Interaction between national VAT laws and EU VAT legislation
- Scope of EU VAT: economic activities of taxable persons
- Taxable transaction: supply of goods or services for consideration

Joachim Englisch

02.00 pm – 06.00 pm **Key Features of EU VAT Liability (2)**

- Exemptions without credit (overview)
- Basis of assessment
- Rate structure
- Chargeable Event
- Invoicing

Edoardo Traversa

Thursday, 1 September 2016

09.00 am – 12.15 pm **Input VAT Deduction**

- Requirements
- Consequences in case of erroneous or fraudulent failures to comply with the requirements
- Supplies for mixed use
- Adjustments

Tina Ehrke-Rabel

01.15 pm – 03.45 pm **International Co-ordination of EU VAT (I)**

- Overview
- Taxation of imports
- Intra-community supply of goods
- Chain Transactions

Ben J. M. Terra

04.00 pm – 06.15 pm **Case Studies**

Stephen Dale/Ine Lejeune

Friday, 2 September 2016

09.00 am – 11.30 am **International Co-ordination of EU VAT (II)**

- The main place of supply rules for supplies of services
- Reverse charge mechanism/ compliance and enforcement

Ben J. M. Terra

11.45 am – 12.45 pm **The Role of the Infringement Unit of DG TAXUD**

Antonio Victoria-Sanchez

01.45 pm – 03.15 pm **The Future of the EU VAT System**

- Place of supply rules
- MOSS
- Other initiatives

N.N.

03.30 pm – 06.00 pm **VAT Treatment of groups/cost sharing**

- Holding companies
- VAT grouping regimes in major EU jurisdictions
- Cost sharing regimes

Rita de la Feria

Saturday, 3 September 2016

09.00 am – 11.45 am **VAT Treatment of Financial Services**

- Loan intermediation
- Financial investments
- Derivatives
- Virtual currencies

Oskar Henkow

02.00 pm – 04.00 pm **Optional open book exam**

Panel of Lecturers



Stephen Dale
Head of VAT and
Customs department,
PWC,
France



Ine Lejeune
Partner Tax Policy –
Dispute Resolution and
Litigation, Law Square,
Belgium



Tina Ehrke-Rabel
Professor of Fiscal Law
and Tax Law
at Graz University,
Austria



Ben J. M. Terra
University of Amsterdam,
the Netherlands,
Lund University,
Sweden



Joachim Englisch
Professor for Public Law
and Tax Law
at Münster University,
Germany



Edoardo Traversa
Catholic University of Louvain,
Belgium,
Of Counsel at Liederkerke,
Belgium



Rita de la Feria
Chair in Tax Law,
University of Leeds,
UK



Antonio Victoria-Sanchez
Principal Administrator of the
European Commission



Oskar Henkow
Associate Professor
at Lund University,
Partner at Ernst & Young,
Sweden

General Information

■ **Who should attend?** Young professionals in law firms, accountancy firms, supranational or international institutions, or members of tax administrations, who seek to gain a thorough understanding of the European VAT system. Some knowledge of national VAT legislation is useful but not required. A very limited number of places is reserved for university students.

■ **Professional Certification:** All participants will receive a certificate of attendance issued by all four involved academic institutions.

Optional open book exam will be offered at the end of the course for all participants who need credits or would like to have an assessment component mentioned in their certificate.

■ **Venue:** Most lectures will take place at ICHEC Brussels Management School in room 431 (3rd floor). Lectures held by Commission services members might be held on Commission premises.

ICHEC Brussels Management School – ESSF
4 Boulevard Brand Whitlock, 1150 Brussels, Belgium



■ **Accommodation:** Participants need to organize accommodation themselves. However, a list of suitable hotels near the course venue will be made available upon request.

■ **Registration:** Registration deadline is 1 August 2016. A registration form is available [here](#). Please send your registration to our course manager (see below).

■ **Course Fee:** The fee includes all course materials and some refreshments.

Standard: EUR 2.000

A 20% discount applies for joint applications of three or more participants working in the same firm or for the same employer.

■ **Contact:** For registration and for further enquiries, please contact

Julia Beuing
e-mail: julia.beuing@uni-muenster.de