

eanovat

CONFERENCE

Brussels | 6 September 2018

The Catholic University of Louvain,
The University of Leeds and
The University of Münster

invite you to the conference

VAT policy in the European Union : recent developments

The conference focuses on current legislative developments in the field of Value-Added Tax, covering legislation recently adopted by the Council, Commission proposals and ongoing negotiations.

Four topics are covered: Fight against fraud, VAT issues relating to Brexit negotiations, the reform towards the definitive regime for cross-border transactions of goods and the simplification measures for small enterprises and digital commerce.

Leading experts from academia, private sector and tax authorities will give critical insights on those issues, as regards both their political feasibility and practical implementation.

8:30 – 9:30

Registration

9:30 – 9:45

Introduction/Welcome

Edoardo Traversa, University of Louvain
Rita de la Feria, University of Leeds
Joachim Englisch, University of Münster

9:45 – 11:00

Fighting fraud: proportionality and efficiency

VAT fraud, especially in a cross-border context, remains one of the major concerns of the Member States. The panel will analyse the impact of fraud on the functioning of the current VAT system as well as the pending Commission proposals on reverse charge and quick reaction mechanisms ([COM\(2018\)298](#)) and on administrative cooperation ([COM\(2017\)706](#)) and it will propose original solutions.

Chair Edoardo Traversa

Rita de la Feria, University of Leeds
Marie Lamensch/Emanuele Ceci, University of Louvain
Yannick Hulot, Special Tax Inspectorate, FPS Finance (Belgium)

11:00 – 11:30

Break

11:30 – 12:30

BREXIT-related issues

The departure of the United Kingdom from the European Union may have important implications for the application of VAT to EU-UK cross-border trade. However, the impact of Brexit on VAT will depend on the final compromise that negotiators will reach (if any). The panel will analyze the different scenarios currently on the table and assess the practical consequences for each of them.

Chair Rita de la Feria, University of Leeds
Timothy Lyons QC BL, 39 Essex Chambers
Max Schofield, 3PB Barristers

12:30 – 13:45

Lunch break

13:45 – 15:45

Moving towards the definitive regime: cornerstones, quick fixes and reduced rates

The most ambitious proposals of the Commission aim at abandoning the 1992 transitional regime for intra-EU cross-border trade of goods and replace it with a new system based on taxation at destination ([COM\(2017\)569](#) and [COM\(2018\)329](#)). It is accompanied by proposals to solve certain specific problems in cross-border trades, called “quick fixes” ([COM\(2017\) 568](#)), to create the concept of “certified taxable person” ([COM\(2017\)567](#)) and to introduce more flexibility for Member States in the fixation of reduced rates ([COM\(2018\)20](#)). The panel will give an overview of those fundamental reforms, explore how they fit within the Internal market and add practical insights as to their implementation.

Joachim Englisch, University of Münster
Charlene Herbain, PwC Legal
Edoardo Traversa, University of Louvain

Discussant: Antonio Victoria Sanchez, European Commission, DG TAXUD

15:45 – 16:15

Break

16:15 – 17:15

E-commerce and small enterprises

In order to facilitate the application of VAT to cross-border trade, both for taxpayers and Member States, the Commission proposed the [E-commerce package](#) (adopted in December 2017), with the objective of reducing compliance costs for digital businesses by increasing VAT liability of digital intermediaries (platforms), as well as the simplification of the special scheme for small enterprises ([2018 \(21\) UE](#)). The panel will analyze whether those measures are likely to achieve their objective and how they will be implemented, namely by online platforms.

Chair Joachim Englisch, University of Münster
Dennis Ramsdahl Jensen, Aarhus University
Marta Papis-Almansa, Lund University

17:15 – 17:30

Concluding remarks

- **Academic committee**



Rita de la Feria
Professor of Tax Law,
University of Leeds,
UK



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



Edoardo Traversa
Professor of Tax Law at
University of Louvain,
Belgium,
Of Counsel at
Liederkerke, Belgium

- **Who should attend?**

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. Limited number of places is reserved for university students.

- **Venue** ICHEC Brussels Management School – ESSF | 4 Boulevard Brand Whitlock, 1150 Brussels, Belgium
- **Course Fee** EUR 200. The fee includes documentation, light lunch and coffee breaks. Free entrance for students and researchers.
- **Online registration required*** <https://goo.gl/forms/Tddml1ZAKaSSrxvm2> or www.eanovat.org

*By submitting the inscription form, the participant undertakes to pay the registration fees. The payment shall be made upon receipt of our invoice.

*Any participant unable to attend may be replaced by the person of his/her choice or may receive the documentation. The cancellation shall be communicated no later than three working days before the seminar. After this date, the registration fees remain due.

*Your email address is included in our databases. The latter are used to announce our activities and to organize our conferences and workshops. In compliance with the General Regulation on personal data protection, you have the right to access these data and, if necessary, to ask for the rectification or the deletion.

- **Agreements :**
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IEC
IPCF n° 87641: 6 hours

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With the support of PwC chair