



# VAT Neutrality: Lost in Transactions?

2022 Spring Conference ♦ 12th & 13th May ♦ Edinburgh

## DAY 1

All timings are local UK time (GMT+1)

12:00	1 h	Stand-up Buffet	N/A
13:00	15 min	Opening remarks from the Chairman of the IVA	Stephen Dale, IVA President
13:15	45 min	General update on the European Commission's work programme with a focus on VAT in the Digital Age and Digital Reporting Requirements, update on financial services and on the e-commerce package  Q&A	Chair: Stephen Dale  Patrice Pillet, European Commission (Belgium)
14:00	1,5 h	Update on Tax Administrations' VAT policy initiatives  United Kingdom  France  Germany	Chair: Fabian Völkel  Andrew Tucker, HMRC  Colin Bezaide, French Tax Administration  Hans-Joachim Narzynski, German Tax Administration
15:30	30 min	Coffee break	N/A
16:00	45 min	Primacy of the neutrality principle over the imperative need to sustain the Fight against Fraud?  Q&A	Chair: Christian Salder  David Hummel, European Court of Justice (Luxemburg)

16:45	30 min	"You should have known"	Chair: Fernando Matesanz <b>Christian Amand</b> , Xirius (Belgium)
17:15	30 min	VAT is more than just Fraud	Chair: Emmanuel Cotessat <b>Tiina Ruohola</b> , Confederation of Finnish Industries (Finland)
17:45	45 min	<b>IVA Prize – "Use of blockchain technology to fight fraud"</b> <b>The threats to the neutrality principle: legal, administrative...</b>	Chair: Stephen Dale <b>George Alexander</b> , University of Leeds (UK) <b>Rita de la Feria</b> , University of Leeds (UK)



## DAY 2

8:00	30 min	Coffee	N/A
8:30	15 min	Welcome to Day 2 and summary from Day 1	<b>Stephen Dale</b> , IVA President
8:45	1.5 hour	<b>VAT Neutrality and Input VAT Deduction</b> <b>Piet Battiau – a global perspective</b> What is happening outside Europe? <b>Karl-Heinz Haydl - a business perspective</b> What has been done and what more could be done to ensure its application?	Chair: Stephen Dale <b>Piet Battiau</b> , OECD <b>Karl-Heinz Haydl</b> , Global VAT/GST Practitioner <b>Rajendra Kumar</b> , Sanjiv Shah & Associates (India)

<b>10:15</b>	<b>30 min</b>	<b>TOMS and the increasing difficulty to recover VAT on entertainment expenses</b>	Chair: Cyrille Konter <b>Dr. Hans-Martin Grambeck,</b> nesemann & grambeck (Germany)
<b>10:45</b>	<b>45 min</b>	<b>Coffee break</b>	N/A
<b>11:30</b>	<b>30 min</b>	<b>How to deduct VAT in a fully automated system?</b>	Chair: Raymond Feen <b>Richard Asquith,</b> VAT Calc Limited (Belgium)
<b>12:00</b>	<b>30 min</b>	<b>ECJ Update</b>	<b>Raymond Feen,</b> ALLVAT (Netherlands)
<b>12:30</b>	<b>45 min</b>	<b>Update on the Association's activities: VEG, VEGA, establishments and VAT in the Digital Age, VAT Forum – quick fixes, penalties, meetings with tax authorities</b>	<b>Stephen Dale</b> <b>Emmanuel Cotessat</b> <b>Fernando Matesanz</b>
<b>13:15</b>	<b>15 min</b>	<b>Closing remarks</b>	<b>Stephen Dale,</b> IVA President
<b>13:30</b>	<b>1h30</b>	<b>Stand Up Buffet</b>	N/A