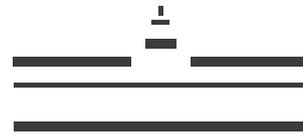


Summer Course 2015



WESTFÄLISCHE  
WILHELMS-UNIVERSITÄT  
MÜNSTER



## VALUE ADDED TAX

**SUMMER COURSE**

June 28 – July 4, 2015



## Summer Course Value Added Tax

Value Added Tax has already become the most important source of tax revenue in many EU Member States, and it certainly is by far the fiscally most relevant levy among the taxes that have been harmonized within the EU internal market. VAT is conceived as a charge on consumption expenditure to be borne by final consumers, but it has been construed as an indirect tax to be collected by businesses. For European companies, VAT compliance and VAT planning are therefore an eminent topic on the agenda of their tax departments and CFOs, and skilled VAT advisors are in high demand in law firms and accountancy firms. Moreover, the complex relationship between primary Union law, secondary Union law – in particular, the EU VAT Directive – and national VAT Acts and provisions characterizes the study of VAT as one of the most challenging, but also most intriguing fields of modern taxation.

Against this background, Münster University and JurGrad gGmbH will offer the “Summer Course Value Added Tax” again in June 2015. The course is split into an Introductory Course that will outline the basic concepts of EU VAT, and an Advanced Course that will focus on selected issues. In the internal market that is characterized by intense cross-border trade, the VAT rules for international supplies of goods and services are of special relevance; this is reflected in both parts. 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.

The **Introductory Course** (28 June – 01 July) aims to familiarize students and young professionals with the fundamentals of VAT and addresses issues like “Key Features of EU VAT Liability”, “Input VAT Deduction” or “International Co-ordination of EU VAT”.

The following **Advanced Course** (01 – 03 July) focuses on selected topics of VAT in the European Union and discusses current issues in the field that are highly significant in practice. Subjects such as “Subsidies and Sales Promotion”, “The New Regime for TBE Services” or “Future Trends in VAT/GST Policy” are on the agenda.

Both sessions and all lectures may also be booked and attended separately.

We are looking forward to welcoming you among the participants!

**Prof. Dr. Joachim Englisch**  
Institute of Tax Law



**Prof. Dr. Joachim Englisch**



## Münster: Living between tradition and modern spirit

In October 2004 Münster received the LivCom Award in Canada officially confirming what the people of Münster already knew: that theirs is one of the most liveable cities in the world! The first large city in Germany to receive this award, the Westphalian metropolis bridges the gap between traditional and contemporary in its own extraordinary way. The well-known historic old town with its mediaeval buildings is a harmonious contrast to the modern architecture seen in the city's many new buildings.

Founded in 793, Münster has a long and illustrious history, the most famous and notable event of which is the Peace of Westphalia treaty of 1648 which after months of negotiation ended the Thirty Years' War. Today it is still possible to visit the historic 'Hall of Peace' located in the city's beautiful gothic City Hall. From there a walk along the famous 'Prinzpalmarkt' with its magnificent gabled buildings is a walk back to the time of the Hanse.

Münster's University, which is the largest employer of the region, was founded in 1780 and is one of the five largest universities in Germany. About 39.000 students take part in over 120 fields of study. The university's good reputation is particularly based on its law and business studies programs. The administration of the university is located today in the Prince Bishop's Castle in Münster. This outstanding structure was built by the architect Johann Conrad Schlaun whose baroque architecture can be seen in many other areas of the city.

Whoever comes to Münster immediately notices the spectacular amount of bicycles that are not only the vehicle of choice for getting from one seminar to another, but also used by those of every age. That this ubiquitous method of transportation forms a distinct part of the cityscape day and night is no surprise – there are about twice as many bicycles in Münster as there are inhabitants!

However, Münster has more to offer than just a university and countless bicycles. Those interested in culture keep returning to enjoy Münster's concerts, theatres and museums. Germany's only Picasso Museum can be found in the immediate vicinity of the "Kettlerschen Hof" where the seminar rooms and offices of JurGrad gGmbH are located.

In addition, the Westphalian metropolis has an extremely large selection of restaurants, cafes and pubs. The night-life in Münster is legendary – and not just for students. Especially popular for young and old is the 'Kuhviertel' at the edge of the old town, with its many small, carefully restored houses and traditional student pubs. On the other side of Münster is the newly developed harbor area on the Dortmund-Ems Canal where a 'trendy' stretch along the water contains numerous clubs, bars and discoteques.



Experience culture and enjoy a  
zest for life every day.



## Faculty

### Panel of Lecturers



**Prof. Dr. Tina Ehrke-Rabel**  
Professor of Fiscal Law and Tax Law at Graz University, Austria



**Prof. Dr. Joachim Englisch**  
Professor for Public Law and Tax Law at Münster University, Germany



**Prof. Dr. Rita de la Feria, PhD**  
Chair in Tax Law, Director of Marketing and Communications Durham Law School, UK



**Dr. Natalie Harksen**  
Senior Partner, AWB Wolfgang & Harksen Rechtsanwalts-gesellschaft mbH, Münster, Germany



**Prof. Oskar Henkow, LL.M., LL.D.**  
Associate Professor Lund University, Partner at Ernst & Young, Sweden



**Prof. Herman van Kesteren**  
Professor of Tax Law at Tilburg University, Partner at pwc, the Netherlands



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



**Prof. DDr. h.c. Ben J. M. Terra**  
University of Amsterdam, the Netherlands  
University of Lund, Sweden



**Prof. Dr. Edoardo Traversa**  
Catholic University of Louvain, Belgium  
Of Counsel, Liederkerke, Brussels, Belgium



**Prof. Dr. Hans-Michael Wolfgang**  
Professor of Law, Department of Customs and Excise, Münster University, Germany



# Introductory Course

## Sunday, 28 June 2015

2.00 p.m. – 6.00 p.m.

### Introduction to EU VAT

- VAT/GST as a world-wide fiscal phenomenon
- Fundamental EU VAT principles
- Legal basis: EU VAT legislation and its interpretation
- Interaction between national VAT laws and EU VAT legislation
- Structure of the analysis of an EU VAT liability

**Prof. Dr. Joachim Englisch**

6.00 p.m.

### Get-together

## Tuesday, 30 June 2015

9.00 a.m. – 1.00 p.m.

### Input VAT Deduction

- Requirements
- Limitations, esp. in the context of exemptions
- Supplies for mixed use
- Adjustments of input VAT deduction

**Prof. Dr. Tina Ehrke-Rabel**

1.45 p.m. – 6.00 p.m.

### International Co-ordination of EU VAT

- Overview
- Intra-community supply of goods
- Chain transactions

**Prof. DDr. h.c. Ben J. M. Terra**

## Monday, 29 June 2015

9.00 a.m. – 6.00 p.m.

### Key Features of EU VAT Liability

- Scope: Economic activities of taxable persons
- Taxable event: Supply of goods or services for consideration
- Entrepreneurial self-supply
- Basis of assessment

**Prof. Dr. Edoardo Traversa**

## Wednesday, 01 July 2015

9.00 a.m. – 1.00 p.m.

### International Co-ordination of EU VAT

- The main place of supply-rules for supplies of services
- Reverse charge mechanism/compliance and enforcement
- Cross-border VAT refund schemes

**Prof. DDr. h.c. Ben J. M. Terra**

The courses take place in a pleasant atmosphere.





## Wednesday, 01 July 2015

1.45 p.m. – 6.00 p.m.

### Subsidies and Sales Promotion

- Taxable & non-taxable subsidies; input VAT deduction for 3<sup>rd</sup> parties
- Sales promotion schemes: vouchers, rebates, loyalty rewards; and COM reform proposal

Prof. Oskar Henkow, LL.M., LL.D.

## Friday, 03 July 2015

9.00 a.m. – 1.00 p.m.

### Customs and VAT - Opposites Attract

- Similarities and differences
- Import from customs and VAT point of view
- Customs procedures and VAT
- Customs tariff and VAT

Prof. Dr. Hans-Michael Wolfgang  
Dr. Nathalie Harsen

1.45 p.m. – 6.00 p.m.

### Future Trends in VAT/GST Policy

- OECD: VAT/GST Guidelines
  - EU: Taxing B2B intra-Union trade of goods
  - Other global trends
- Ine Lejeune

## Thursday, 02 July 2015

9.00 a.m. – 1.00 p.m.

### The New Regime for TBE Services

- Place of supply rules
- Intermediaries
- MOSS

Prof. Dr. Rita de la Feria, PhD

1.45 p.m. – 6.00 p.m.

### VAT Treatment of Groups

- Holding companies
- VAT grouping regimes in major EU jurisdictions
- VAT treatment of restructurings/TOGC

Prof. Herman van Kesteren

## Saturday, 04 July 2015

10.00 a.m. – 11.30 a.m. **Optional Test (Introductory Course)**





## General Information

### Who should attend?

#### Introductory Course:

Participants with only basic knowledge of VAT legislation, e.g. young professionals, interns, "Rechtsreferendare"

#### Advanced Course:

Professionals with previous knowledge of VAT legislation, e.g. lawyers, consultants, participants of the Introductory Course

- **Venue:** The courses will take place at "Kettelerscher Hof" (Königsstr. 51–53) which is located in the city of Münster close to the main building of the Faculty of Law.
- **Accommodation:** The organizer does not provide accommodation. However, a directory of hotels, which offer a discount to participants, is provided.
- **Registration:** The registration form is available on [www.sc-vat.de](http://www.sc-vat.de). Registration deadline is 15 June 2015.
- **Course Fee:** The fee includes all course materials and refreshments.

**Reduced\*:** € 300

**Standard\*\*:** € 1.800

\*Full-time students and "Referendare", proof required. Maximum ten participants.

\*\*A 50% discount applies for former and recent participants of our master programs.

Both sessions and all lectures may also be booked and attended separately (€ 400/day).

# JurGrad<sup>o</sup>

School of Tax  
and Business Law

Westfälische  
Wilhelms-Universität  
Münster

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Katrin Leez, M.A.



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2 Kettelerscher Hof,  
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48143 Münster

3 Office of the JurGrad gGmbH,  
Picassoplatz 3, 48143 Münster

4 Münster Central Station

## The Best of Theory and Practice

Founded in the summer of 2002, JurGrad gGmbH supports the academic and continuing education programs of the University of Münster in the areas of Law and Economics.

In order to optimally prepare our course participants for an excellent professional qualification in national and international areas, we cooperate with well-known lecturers from Germany and around the world who work in banks, business consultancies, finance courts, universities, as well as nationally and internationally operating law firms.

In this way, we are able to combine long-term experience and knowledge in the subject areas with up-to-date teaching and research.

The best of the best – for your professional success.

For further information on  
our Master programs visit:  
[www.uni-muenster-llm.de](http://www.uni-muenster-llm.de)

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