



## Summer Course on European VAT Law

Including the Latest Developments  
in Legislation and Jurisprudence

Online, 30 June – 3 July 2025  
(mornings)



EXCELLENCE IN  
**EUROPEAN LAW**<sup>7</sup>

### Speakers

**Giorgio Beretta**, Assistant Professor in Indirect Taxation, Amsterdam Centre for Tax Law, University of Amsterdam

**Stephen Dale**, Partner, Roosevelt Expertise, Paris; Board member and Past Chairman of the International VAT Association; Member of the EU Commission's VAT Expert Group

**David Hummel**, Legal Secretary, Cabinet of Advocate General Kokott, Court of Justice of the European Union, Luxembourg

**Maxime Leenders**, Junior Tax Consultant, BDO Netherlands, Tilburg

**Fernando Matesanz**, Managing Director, Spanish VAT Services, Madrid; Chairman of the International VAT Association

**Prof Madeleine Merckx**, Professor of Indirect Taxation, Erasmus University Rotterdam; Partner, BDO Netherlands, Tilburg

**Paweł Mikula**, Partner Associate, Deloitte Tax Advisory, Cracow

**Marta Papis-Almansa**, Assistant Professor, University of Alicante; Member of the VAT Expert Group of the European Commission

**Prof Cristina Trenta**, Full Professor, Public Law, Research Council, Faculty of Social Sciences, Department of Law, Linnéuniversitet i Kalmar; Member of the VAT Expert Group of the European Commission

### Key topics

- Legal foundations of European VAT
- Taxable persons
- Taxable events
- VAT exemptions
- Right to deduct VAT
- International trade and VAT
- Special VAT schemes

Language  
English

Event number  
125B10

Organiser  
Daniel Gärtner, ERA

# Summer Course on European VAT Law

## Monday, 30 June 2025

09:15 **Welcome and introduction**  
*Daniel Gärtner*

### I. INTRODUCTION TO EUROPEAN VAT LAW

09:30 **The legal basis of European VAT law: principles, acts, interpretation, and international framework**

- Overview and sources of EU VAT
- Core principles
- Legislative acts
- Approaches to interpretation
- Key characteristics
- International framework

*Cristina Trenta*

10:30 Discussion

10:45 Break

### II. TAXABLE PERSONS AND TAXABLE EVENTS

11:00 **Who pays VAT? Understanding the concept of 'taxable person' in the EU**

*Maxime Leenders and Madeleine Merx*

11:30 Discussion

11:45 Break

12:00 **When does VAT apply? An introduction to the concept of 'taxable event' in the EU**

*Maxime Leenders and Madeleine Merx*

12:30 Discussion

12:45 Break

13:00 **How did the CJEU interpret the concepts of taxable person and taxable event in its recent case law?**

*Maxime Leenders and Madeleine Merx*

13:30 End of first day

## Tuesday, 1 July 2025

### III. EXEMPTIONS AND RIGHT TO DEDUCT

09:30 **VAT exemptions: understanding the paradox of VAT**

*Giorgio Beretta and Fernando Matesanz*

10:15 **Practice session**

10:30 Break

10:45 **Right to deduct input VAT: the cornerstone of the VAT system**

*Giorgio Beretta and Fernando Matesanz*

11:45 **Practice session**

12:00 Break

12:15 **Focus training: VAT exemptions and financial services**

*Giorgio Beretta and Fernando Matesanz*

12:45 **Focus training: special VAT refund mechanisms**

*Giorgio Beretta and Fernando Matesanz*

13:15 **Practice session**

13:30 End of second day

## Objective

This online summer course over four half-days will provide participants with comprehensive knowledge of the fundamentals of European VAT law.

## Who should attend?

The course is suitable for lawyers in private practice, in-house counsel, officials in public administration/ministries and members of the judiciary seeking an introduction to European VAT law.

## Interactive Online Summer Course

The summer course will be hosted online. You will be able to interact immediately and directly with our top-quality speakers and other participants.

- You experience our speakers live as in a face-to-face event.
- Discuss your own questions with participants from other countries and professions.
- Participants receive a link to all the necessary seminar documents before the course.
- Technical support during your participation.
- No travelling, no overnight stay - you save time and money.

## You will learn about...

- the key directives and regulations that form the basis of the EU VAT system
- the definition and characteristics of the notions of taxable person and taxable event in EU VAT law
- the relationship between VAT exemptions and the right to deduct input VAT
- the VAT treatment of goods moving within the EU and between the EU and non-EU countries
- specific VAT schemes designed for different types of businesses and transactions
- essential VAT-related tasks and responsibilities
- recent and upcoming changes to EU VAT legislation and policies

## CPD

ERA's programmes meet the standard requirements for recognition as Continuing Professional Development (CPD). This event corresponds to 14 CPD hours.

## Wednesday, 2 July 2025

### IV. INTERNATIONAL TRADE

- 09:30 **How to resolve VAT cases in international trade? General rules**  
*Paweł Mikula*
- 10:00 Discussion and case studies
- 10:15 Break
- 10:30 **VAT and trading goods within the EU**  
*Paweł Mikula*
- 11:00 Discussion and case studies
- 11:15 Break
- 11:30 **VAT and trading goods within the EU (continued)**  
*Marta Papis-Almansa*
- 12:00 Discussion and case studies
- 12:15 Break
- 12:30 **VAT and trading goods with countries outside the EU: exports and imports**  
*Marta Papis-Almansa*
- 13:15 Discussion and case studies
- 13:30 End of third day

## Thursday, 3 July 2025

### V. CURRENT DEVELOPMENTS

- 09:30 **Update on the latest case law of the CJEU in VAT matters**  
*David Hummel*
- 10:30 Discussion
- 10:45 Break
- 11:00 **IOSS and OSS – updates and reforms in progress**  
*Stephen Dale*
- 11:45 Discussion
- 12:00 Break
- 12:15 **Special regimes, SMEs, Travel agents and second-hand goods**  
*Stephen Dale*
- 13:15 Discussion
- 13:30 End of summer course

## Your contacts



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Senior Lawyer  
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Barbara Hense  
Assistant  
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## Save the date

**Annual Conference on European  
VAT Law 2025**  
Trier & Online, 27-28 November 2025

## More ERA Summer Courses

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# Registration

## Summer Course on European VAT Law

Online, 30 June – 3 July 2025 / Event Number: 125B10



### Registration

Online registration:  
[www.era.int/?133319&en](http://www.era.int/?133319&en)



E-mail: [info@era.int](mailto:info@era.int)

Fax: +49 (0) 651 93737-773

Postal address:  
ERA  
Postfach 1640  
D-54206 Trier

### Location

Online

### Language

English

### Contact

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+49 (0) 651 93737 120

### Registration for the above-mentioned event (PLEASE USE BLOCK CAPITALS)

Title	<input type="checkbox"/> Ms	<input type="checkbox"/> Mr	Other	<input type="text"/>
First Name	<input type="text"/>			
Surname	<input type="text"/>			
Organisation	<input type="text"/>			
Position	<input type="text"/>	Tel.	<input type="text"/>	
Department	<input type="text"/>			
E-Mail	<input type="text"/>			
Street/No.	<input type="text"/>			
Postcode/City	<input type="text"/>	Country	<input type="text"/>	

### Different billing address (if applicable)

Organisation	<input type="text"/>			
First Name	<input type="text"/>			
Surname	<input type="text"/>			
Street/No.	<input type="text"/>			
Postcode/City	<input type="text"/>	Country	<input type="text"/>	
Tax number	<input type="text"/>			
VAT number	<input type="text"/>			
Reference	<input type="text"/>			
E-Mail	<input type="text"/>			

**Certificate:**  I wish to receive a participation certificate for CPD purposes (with indication of the training hours completed) and agree for my participation to be tracked for this purpose.

### Registration fee

Fee	Standard	EU & ERA patrons*	Young lawyers & other groups**
Registration by 30/04/2025	€ 792.00 <input type="checkbox"/>	€ 594.00 <input type="checkbox"/>	€ 594.00 <input type="checkbox"/>
Registration by 30/05/2025	€ 891.00 <input type="checkbox"/>	€ 668.25 <input type="checkbox"/>	€ 668.25 <input type="checkbox"/>
Registration after 30/05/2025	€ 990.00 <input type="checkbox"/>	€ 742.50 <input type="checkbox"/>	€ 742.50 <input type="checkbox"/>

\* EU and ERA Patrons  
• Staff of European Union institutions and agencies;  
• Staff of ERA's patrons: all EU Member States (Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden), Albania, United Kingdom, Scotland, Serbia, the German states and the City of Trier.

\*\* Young lawyers & other groups  
• For young lawyers up to and including 30 years of age (important: the participant must provide a copy or details of his or her passport or identity card on request);  
• Full-time staff of universities or comparable academic institutions;  
• Staff of charitable organisations or comparable institutions

### Method of payment - Important! Please state your name and the event number on the bank transfer.

- Credit card For registration with credit card/Paypal payment please go to our website [www.era.int/?133319&en](http://www.era.int/?133319&en)
- Bank transfer I will transfer the registration fee to ERA's account at Deutsche Bundesbank Saarbrücken:  
IBAN: DE145900 00 00 00 58501900 – BIC: MARKDEF1590

I confirm my registration and accept the general terms and conditions: [www.era.int/legalnotice](http://www.era.int/legalnotice)

Place, Date

Signature

