

FUTURE OF VAT ROUNDTABLE

21 OCTOBER 2015

Destination: One stop shop?

The potential impact of changing the VAT place of supply rules



Ralph Korf
VAT Expert, Germany
Chair of the FEE VAT Taskforce

Ralph Korf is sole tax practitioner in Munich. Having finished his law studies in Bonn, Cologne and Milan in 1987, he joined Peat Marwick Mitchell & Co (now KPMG) in Hamburg. He was admitted to the bar as "Rechtsanwalt" (lawyer) and passed the tax adviser's exam ("Steuerberater"). His work consisted mainly of tasks in the field of international taxation. In 1992, he joined Price Waterhouse (now PricewaterhouseCoopers) in Munich, where he focused on indirect tax and was admitted to partnership in 1997. In 2009, he retired and started his sole practice.

He is a member of various indirect tax expert groups, as well as a regular speaker at seminars – including training courses of the German Federal Tax Academy - and conferences in Germany and abroad, e.g. in Barcelona, London, Madrid, Vienna, Zurich. He is co-author of a commentary on the German VAT Act and author of many articles about VAT, and he is fluent in German, English and Italian.

Opening and welcome



Olivier Boutellis-Taft
Chief Executive, Federation of European Accountants (FEE)

Olivier Boutellis-Taft joined FEE in October 2006 as CEO. Prior to this, he benefited from a diversified professional experience, having been a Director with PricewaterhouseCoopers, a Director of the European Policy Centre (a leading multi-constituency think-tank in Brussels), a lecturer on EU affairs at Toulouse Business School, a public prosecutor in France and a consultant serving in particular the banking and media industries. A lawyer and economist by training, Olivier also held several board positions as a non-executive director. He started his professional career in equestrian sports (jumping). Olivier was nominated as one of the 50 most influential people in accounting by the magazine *The Accountant*, one of the oldest and most prestigious trade magazines in the world, in December 2012 and 2013.

Session I and Q&A – Examining the Options



Audrey Fearing
Partner Indirect Tax, EY

Audrey is an Indirect Tax Partner based in EY's London office. She has over twenty four years of practical experience of indirect tax. Audrey leads the provision of tax services to EY's Government and Public Sector clients in the UK, and is actively involved in the provision of advice to clients within this sector as well as advising a range of suppliers to Government and the wider public sector, for example aviation and defense, life sciences, outsource providers to name but a few.

Audrey is a member of the EY team that provides support and assistance to the European Commission. In 2015 she led the delivery of two studies on behalf of DG TAXUD: assessment of the application by Member States of EU VAT provisions with particular relevance to the mini One Stop Shop; feasibility and economic evaluation study on implementing the destination principle to intra-EU B2B supplies of goods.

Audrey is a Chartered Tax Advisor, prior to joining the profession she was with HM Revenue and Customs.

Session II and Q&A – Lessons learned from the VAT Mini One Stop Shop



Dermot Donegan
Irish Tax Authority

Dermot Donegan is head of VAT Policy and Legislation in the Revenue Commissioners in Ireland. He is an Irish delegate at Council Working Party meetings and other Commission fora and chaired discussions on the new 2015 Place of Supply rules for TBE services which were agreed during the Irish Presidency. He has worked in many roles within the Irish Tax Administration.



Ernesto Gatto
VAT Specialist & FEE

Ernesto Gatto, born in Palermo on 18th July 1962, holds a degree in Business Administration.

He has worked as a tax advisor in Palermo since February 1986. Mr Gatto was Vice-President of the local branch of CNDCEC (Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili) until 2008.

Ernesto Gatto is a member of the FEE VAT Task Force/Working Party since 2001 and also a member of ACCA/CNDCEC Bilateral Committee.



Kristian Koktvedgaard

BUSINESSEUROPE

Mr. Koktvedgaard is head of VAT, accounting, and auditing with the Confederation of Danish Industry.

Kristian Koktvedgaard is chair of BUSINESSEUROPE's VAT Policy Group. He has also served as vice-chair of the BUSINESSEUROPE Green Tax Working Group. Kristian also represents BUSINESSEUROPE in the EU VAT Forum, the EU VAT Expert Group and the EU Multistakeholderforum on e-Invoicing.

He has participated as a speaker and panellist in a number of VAT seminars, most recently as a speaker in the Dublin Fiscalis seminar "Modernising VAT for cross-border e-Commerce" in September 2015.

Mr Koktvedgaard is also engaged in Accounting and Auditing. He became chair of International Ethics Standards Board for Accountants (IESBA) Consultative Advisory Group (CAG) in July 2013 and is also representing BUSINESSEUROPE in the International Auditing and Assurance Standards Board CAG.

Previously, he worked as an accountant at KPMG C. Jespersen in Copenhagen for over six years, where he participated in the audit of a variety of companies ranging from small- and medium-sized entities to listed companies within the following business areas: manufacturing, building and construction, exploration and development, shipping, forwarding and services.

He holds a Master's degree in economics from the University of Copenhagen as well as a Master of Science degree in economics and auditing from Copenhagen Business School.



Marcel Mizzi

Malta Chamber of SMEs

Marcel Mizzi has managed a number of small business including IT Retail Outlets, Real Estate Services as well as ICT Consultancy and Digital Services for a number of years. He is currently on the board of directors of several Maltese companies.

Marcel has been Vice President of the GRTU – The Malta Chamber of SMEs for the last ten years and currently represents UEAPME, the largest SME organization in Europe, on the ET2020 working group on eLearning. Marcel is also a member of the Digital Malta Governing Board that was created in 2014 to design and support Malta's ICT strategy.

Marcel studied for a BSc in Internet Application Development and is currently reading for an MSc in Digital Project Management at Middlesex University London.

Session III and Q&A – Solutions for the Future



Anneliese Dodds

MEP

Anneliese Dodds is an elected UK Labour Member of the European Parliament for South East England. She serves on the Committee for Economic and Monetary Affairs as well as on the Committee for Regional Development.

Previous to being elected, Anneliese has worked as a Lecturer in Public Policy at Aston University and at King's College London and before that, as an Economic and Social Research Council postgraduate fellow at the London School of Economics.



Patrice Pillet

European Commission

Patrice Pillet is Head of sector in the VAT Unit of DG TAXUD at the European Commission. He is responsible for VAT obligations and fight against fraud, as well as for issues related to the taxation of the digital economy. Patrice has held different positions in the customs and tax departments of the EU Commission. He is of French nationality, speaks French, English and Spanish.



John McCarthy

CEO Taxamo

John McCarthy is the founding CEO of Taxamo (www.taxamo.com), a global digital tax solution. He also serves as Executive Director with FEXCO, Ireland's most successful multinational finance and business solution provider, with operations in 28 countries worldwide. Prior to assuming his current positions, Mr. McCarthy led New Revenue Streams and Innovation at FEXCO, in addition to acting as Business Development Manager in Hong Kong for the company. A native of Co. Kerry, Ireland, John graduated with an honors degree in Philosophy and Politics from Trinity College Dublin.



Joachim Agrell
Deloitte & FEE

Joachim Agrell is the head of Deloitte's Swedish indirect tax practice. He has extensive experience within the indirect tax field.

Joachim has advised small and large companies, several listed on the stock exchange, in complex VAT matters such as structuring, international trade issues, correspondence with the Tax Agency etc. Joachim is also frequently engaged as representative for clients in tax litigation.

During the period 1998 to 2000, Joachim worked as a tax advisor at Arthur Andersen. From 2000 to 2005, Joachim worked as a tax lawyer at Mannheimer Swartling Advokatbyrå. He was a member of the Swedish Bar Association from 2003 to 2005. In 2005 Joachim joined Deloitte.

As from 2008 Joachim represents FAR (the professional institute for authorized public accountants, approved public accountants and other highly qualified professionals in the accountancy sector in Sweden) at FEE. Since 2012 Joachim is appointed by FEE and the EU Commission to be part of the VAT Expert Group, which discusses EU VAT legislation issues, case law etc. with the Commission. In 2015 Joachim was appointed as chairman of FAR's tax division.

Joachim is often engaged as a speaker on VAT seminars. He is also the author to several VAT articles in trade papers. For several years in a row, Joachim has been ranked one of Sweden's leading tax experts by the International Tax Review/Legal Media.

Joachim has an LL.M. (Master of Laws) from Uppsala University (1997).