



24th

Annual VAT Summit

WHAT IS THE SUMMIT ABOUT

- Industry challenges on VIDA
- Recent landmark judgements from the Court of Justice of the European Union
- Competing tax authorities and double taxation
- VAT & Social Media
- AI Challenges
- Chain transactions: the rules of simplified triangulation are explained

WHO SHOULD ATTEND THE SUMMIT?

- VAT managers working in a multinational environment
- VAT compliance managers responsible for VAT reporting in different member states
- VAT reporting in different member states
- VAT officials dealing with large and foreign taxable persons
- VAT advisers serving multinational clients

WHERE IS THE SUMMIT?

The 24th Annual VAT Summit will be held at the beautiful Hotel Dubrovnik Palace. Hotel Dubrovnik Palace nestles on the scenic seafront between a pine forest and the turquoise waters of the lush Lapad peninsula.

This contemporary luxury resort has direct access to a quiet and peaceful beach, two outdoor pools, plus a third indoor pool.

3-5 June 2026

Hotel Dubrovnik Palace

Wednesday 3 June

3:00 pm - 6:00 pm **Partners Meeting**

7:30 pm **Cocktails & Dinner in the Hotel Dubrovnik Palace**

Thursday 4 June

9:00 am **Welcome to VAT Summit**

Marja van den Oetelaar and Patrick Wille will welcome all delegates to our 24th annual VAT Summit.

Presenters: Marja van den Oetelaar – Managing Director at VAT Forum, Founder of The VAT Consultancy Firm & Patrick Wille - President at VAT Forum

9:15 am **TAX UD Update**

Presenter: Emmet Campbell - Directorate-General, European Commission

10:00 am **Is the supply of personal data in exchange for social network services taxable?**

Italian tax authorities have issued massive VAT assessments (e.g., against Meta) treating “free” platform access in exchange for user data as a taxable barter transaction. Italy asked the VAT Committee whether the platform access provided to users in exchange for their personal data (rather than money) should indeed be considered a taxable supply for VAT purposes.

Presenter: Andrea Rottoli - Counsel at Maisto & Associates

10:30 am **Coffee Break**

11:00 am **How AI is transforming the VAT environment**

How AI is transforming the VAT environment: Our experts will examine how artificial intelligence is transforming the VAT landscape. We will explore the opportunities and challenges from the perspectives of tax advisers, businesses, tax authorities, and EU legislators. The session provides practical insights into how AI can enhance compliance processes while raising new regulatory and operational questions. Participants will benefit from concrete examples illustrating the real-world impact of AI-driven VAT innovation. The event will conclude with an open Q&A panel, offering attendees the opportunity to address questions directly to the speakers.

11:00 am **AI: Challenges from Advisory Point of View**

Presenters: Dr. Atanas Mateev - Partner at KMLZ, Board Member at VAT Forum & Brandon Gatt – Partner, VAT at Zampa Partners, Board Member at VAT Forum





Thursday 4 June

11:30 pm **AI: AI in VAT Compliance: Hype, Reality and the Future of the Tax Function**

Presenter: Lisa Dowling - Chief Tax & Compliance Officer at Fintua

12:00 pm **AI: Industry Adjustments and Forecast**

Presenter: Aleksandra Bal – Indirect Tax Technology Lead at Stripe

12:30 pm **Lunch**

2:00 pm **AI: Industry Adjustments and Forecast**

Presenter: Richie Jones – Enterprise Technologist at Amazon Web Services

2:30 pm **AI: Industry Panel Discussion**

Panel: Chairman Brandon Gatt - Partner at Zampa Partners, Board Member at VAT Forum, Dr. Atanas Mateev - Partner at KMLZ, Board Member at VAT Forum, Richie Jones - Enterprise Technologist at Amazon Web Services, Aleksandra Bal – Indirect Tax Technology Lead at Stripe, & Lisa Dowling - Chief Tax and Compliance Officer at Fintua

3:30 pm **Coffee Break**

4:00 pm **Double Taxation and Non-Taxation**


In a harmonized VAT system with clear place-of-supply rules, double taxation should not arise, yet, in practice it does. In the absence of binding EU-wide dispute resolution mechanism and coordinated enforcement, businesses can find themselves caught between competing tax authorities, facing years of litigation and, in some cases, paying VAT twice. At the same time, certain non-EU operators may escape effective enforcement altogether, leaving compliant EU businesses at a competitive disadvantage. Alexis and Maïté will critically examine three cases that expose these structural weaknesses in the VAT framework – revealing gaps in legislation, national tax administration, and judicial coordination across the EU. For each case, they will analyze the current procedural path being followed and outline possible action plans going forward.

Presenters: Maïté Tsikis - Head of Tax at chez Emmanuel Cotessat, & Alexis Tsielepis, Vice-Chairman, CYVA/Managing Director at Chelco VAT Ltd, Board Member at VAT Forum

5:30 pm **End of day 1**

7:00 pm **Cocktails and Gala dinner in Restaurant Posat**

Uz Posat 1, Dubrovnik 20000 Croatia



Friday 5 June

9:00 am Social Media: VAT Challenges & Industry

The panel will examine the practical VAT challenges emerging from social media activities. It will highlight common pitfalls encountered by content creators, influencers, and businesses across digital platforms – considering both the creator's viewpoint and that of the platform itself. The session provides clear, practice focused guidance on navigating VAT obligations in an increasingly dynamic online landscape. Participants will gain insights through real world examples. This panel is ideal for anyone seeking clarity in the complex interaction between VAT and social media.

Panel: Dr. Atanas Mateev - Partner at KMLZ, Board Member at VAT Forum & Davide Passannanti - VAT Manager at Trendyol

10:30 am Coffee Break

11:00 am Update on ViDA

Jeroen will provide an update on the expected timelines of consultation, publication and implementation of the different subjects that are included in the ViDA package.

Presenter: Prof. Dr. Jeroen Bijl - Professor of Indirect Taxes, Nyenrode Business University, Partner at The VAT Consultancy Firm, Honorary Judge in the tax chambers at the Court of Appeals in the Hague.

11:30 am ViDA Industry Update

The industry will have to work hard in the coming years to implement the ViDA package. Which components are they already working on? Which components are causing concern?

Presenter: Fred Vervaeet – Former Director Global Indirect Tax, Tax Technology & Tax Transformation at LyondellBasell & Nadia Van Puymbrouck - Tax Director at Yara

12:00 pm ECJ Update

Join David and Alexis for a focused analysis of recent landmark judgments from the court of Justice of the European Union (CJEU). The session examines how the Court continues to shape the interpretation of the VAT directive identifying where it has adhered to established case law and where it may be subtly expanding or narrowing its reach. Gain clear insight into the direction of EU VAT jurisprudence and its practical implications.

Presenters: Prof. Dr. David Hummel - Professor at Friedrich-Alexander University at Erlangen-Nuremberg & Alexis Tsielepis - Vice-Chairman, CYVA / Managing Director at Chelco VAT Ltd, Board Member at VAT Forum

12:30 pm Lunch





Friday 5 June

2:00 pm **ECJ Update - continued**

Presenters: Prof. Dr. David Hummel - Professor at Friedrich-Alexander University at Erlangen-Nuremberg & Alexis Tsielepis - Vice-Chairman, CYVA/Managing Director at Chelco VAT Ltd, Board Member at VAT Forum

3:00 pm **Chain Transactions within the EU**

How does the simplified triangulation rule work? How to interpret article 36a VAT Directive? What must be understood under arranging the transport of the goods? Can the simplification be applied in the case of 4 parties involved? If so, should it be applied by the first three parties or the last 3 parties? Marja will also discuss the differences in the implementation of the simplified triangulation rules in the various Member States.

Presenter: Marja van den Oetelaar - Managing Director at VAT Forum, Founder of The VAT Consultancy Firm

3:30 pm **Coffee Break**

4:00 pm **Chain Transactions within the EU - continued**

Presenter: Marja van den Oetelaar - Managing Director at VAT Forum, Founder of The VAT Consultancy Firm

4:30 pm **Chain Transactions with imports and exports**



What does the EU VAT Directive say about chain transactions involving goods that are exported or imported? Is it relevant who arranges the transport and who is the importer? Germany and Austria apply the article 36a approach also on goods which are imported and exported. Sini and Atanas will describe various situations which show the relevance of national legislation.

Presenters: Dr. Atanas Mateev - Partner at KMLZ, Board Member at VAT Forum & Sini Paljärvi - Director at Svalner Atlas Finland

5:30 pm **End of day 2**

7:00 pm **Dinner and Drinks at Rudjer Restaurant & Bar**

Poljana Rudjera Boškovića 6, 20000 Dubrovnik



About the conference

We aim to create an open discussion between VAT managers within companies, consultants, officials from national VAT authorities and the European Commission. This conference aims to discuss hot topics and provide ready-made answers for businesses. The aim of the conference is also to inform companies and consultants of the latest changes to EC and national VAT legislation and the impact of these changes on business.

During the sessions, participants will have the opportunity to raise questions. Participants are invited to contribute as much as they believe is useful during the panel discussions, in order to make this conference as interactive as possible. In each session, there will be sufficient time to answer questions and to discuss the issues with the audience. The conference offers a unique opportunity for networking. Persons responsible for VAT and Customs from different companies and countries will be present. It is the ideal moment to exchange ideas and gather information from other countries.

WHAT CAN YOU EXPECT FROM THIS VAT SUMMIT?

- Direct knowledge transfer
- Logically structured presentations and lectures
- Lectures that go into technical VAT depth but are also practically oriented
- Continuous interactive discussions with the participants
- Directly applicable solutions for your business environment
- No sales pitches
- Networking with other VAT experts



About VAT Forum

VAT Forum is an international partnership of indirect tax specialists and was founded in 1999 by Professor Prof. Patrick Wille, along with other independent VAT consultants and member companies. It consists of partners (highly experienced independent VAT consultants), member companies that trade across borders, and indirect tax advisors. The Forum organises activities and provides services for its members.

It is a fact that VAT is becoming a major issue and a significant liability for those businesses that are active across borders in Europe; this is not only the case for multinational firms, but also for smaller companies that trade within Europe.

For this reason, it is VAT Forum's main aim to support the VAT compliance and advisory requirements of its members actively, by means of short and long-term training programmes, conferences, webinars, information dissemination, technical discussion groups, lobbying and networking. VAT Forum makes up part of the VAT Expert Group of the European Commission.

Sign up at www.VATForum.com



Registration Form

Please send or email this registration form back to:
 VAT Forum, Prinsenstraat 40, B-1850, Grimbergen, Belgium or register by
 visiting our website: www.vatforum.com/physical-events/dubrovnik

Company:	<input type="text"/>
Name of participant:	<input type="text"/>
E-mail address:	<input type="text"/>
Address:	<input type="text"/>
Country:	<input type="text"/>
Telephone:	<input type="text"/>
VAT identification number:	<input type="text"/>

I do not want my e-mail address to be printed on the list of participants.

Conference: Hotel Dubrovnik. Please use the link below to make a reservation with the hotel at a reduced rate.

Participation fee for the Summit; prices do not include VAT and accommodation

	VAT Forum Members and Tax Authorities	Non-Members
Early subscriptions: before 1 May 2026 <input type="checkbox"/>	€ 1000 <input type="checkbox"/>	€ 1500
Subscriptions after 1 May 2026 <input type="checkbox"/>	€ 1200 <input type="checkbox"/>	€ 1750

A reduced registration fee applies from the second registration per organization.

To become a member of VAT Forum: € 1000

If you have special dietary requests, please indicate this. Otherwise we cannot guarantee that we will be able to comply with your dietary wishes:

Vegetarian

Vegan

I would like to bring my partner with me and pay € 400; this amount covers all dinners in the evening, cocktails before dinner and social events.

To register online: www.vatforum.com/physical-events/dubrovnik or email to patrick.wille@vatforum.com

An invoice will be sent after receiving your application form. Payments can be made to the following bank account number IBAN BE 91 7340 0322 7176; BIC code KREDBEBB. The payment must be made before the conference starts.

Hotel reservation: Hotel Dubrovnik reservations are to be made by the participant. Be sure to use discount code VAT2026 when making your reservation.

<https://www.adriaticluxuryhotels.com/hotel-dubrovnik-palace>

Cancellation: Nominated individuals who are unable to attend can nominate somebody else to go in their place.

SUBMIT

Signature + date