



European  
Commission

# The Brussels Tax Forum

## *An Efficient VAT system*

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List of speakers and panelists

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**18 November 2013**

*Centre Albert Borschette  
36, rue Froissart-1049 Brussels*

**[HTTP://EC.EUROPA.EU/BRUSSELSTAXFORUM](http://ec.europa.eu/brusselstaxforum)**

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Taxation and  
Customs Union

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**Algirdas Šemeta**  
EU Commissioner for  
Taxation, Customs, Statistics, Audit and Anti-fraud



**Algirdas Gediminas Šemeta** was born on 23 April 1962 in Vilnius, Lithuania.

In 1985 graduated from the Faculty of Economic Cybernetics and Finance of Vilnius University and acquired the qualification of economist-mathematician.

**As from February 2010:** Member of the European Commission responsible for Taxation, Customs, Statistics, Audit and Anti-Fraud

**July 2009 – January 2010:** Member of the European Commission responsible for Financial Programming and Budget

**December 2008 - June 2009:** Minister of Finance of the Republic of Lithuania

**September 2001 – December 2008:** Director General of the Department of Statistics under the Government of the Republic of Lithuania

**December 1999 – September 2001:** Government Secretary of the Office of the Government of the Republic of Lithuania

**June 1999 – November 1999:** Vice-president of Public Limited Company "Našvia"

**February 1997 – June 1999:** Minister of Finance of the Republic of Lithuania

**June 1996 – February 1997:** Chairman of the Securities Commission of the Republic of Lithuania

**December 1992 – June 1996:** Chairman of the Securities Commission under the Ministry of Finance of the Republic of Lithuania

**1991-1992:** Adviser, Deputy Chief of the Privatization Unit of the Office of the Government of the Republic of Lithuania

**1990-1991:** Head of the Subdivision of the Economy Development Strategy Division of the Ministry of Economics of the Republic of Lithuania

**1985–1990:** Economist, Younger Fellowship at the Lithuanian Economy Institute

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## **Sharon Bowles**

MEP, Chair of the Committee on Economic and Monetary Affairs



Sharon Bowles has chaired the European Parliament's Economic and Monetary Affairs Committee since 2009, putting her at the heart of the EU's response to the financial and Eurozone crisis. The committee is responsible for financial services, competition and tax, as well as the suite of economic and monetary policy that includes macroeconomic surveillance and public accountability of the ECB. During her chairmanship there has been a huge range and quantity of legislation that has also seen an increase in the power and effectiveness of the committee. Sharon has been deeply engaged in the Parliamentary work amending legislative proposals as well as presiding over hundreds of 'trialogue' negotiations with the Council and Commission that produce the final amended versions of the legislation, giving her unique experience as the only person engaged in depth in every negotiation. A frequent participant at high level conferences alongside Ministers, European Commissioners, Central Bank Governors, and leading figures from industry, Sharon has a reputation for contributing new ideas and bringing together technical and political analysis. With an academic and professional background in engineering, physics and mathematics, before entering the European Parliament in 2005, Sharon was a partner in a firm of European Patent and Trade Mark Attorneys that she founded. She has acted for a range of leading technology companies in the UK, US and Japan and has extensive experience of commercial negotiation and legal systems.

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## **John Crombez**

State Secretary for the Fight against Tax and Social Fraud, Belgium



John Crombez (° Ostend, 19th September 1973) is a young Flemish social democrat, resident of Ostend, loving father of Babette and life partner of Vivi.

He studied Economic Sciences at the University of Ghent (Belgium) and after getting a second degree in Statistical Sciences at the University of Neuchâtel (Switzerland), he obtained his PhD in Economics, again at the University of Ghent.

He started his academic career as scientific researcher for the Department of Financial Economics at the University of Ghent (1996-2001) and after obtaining his PhD, he continued his career as Doctor (2001-2003). In 2001, he also became guest lecturer at the graduate school of Ghent, where he still teaches two courses: 'Portfolio management' and 'Advanced corporate finance'. In 2001, he was also part time advisor for KPMG, an international network of member firms offering audit, tax and legal, advisory and accounting services.

His political career started in 2003, as an advisor to the Vice Prime Minister and Minister of Public Enterprises. He was promoted in 2005 to chief of staff of the Vice Prime Minister and Minister for Budget. From 2007 until 2009 he worked as the secretary of the socialist fraction in the parliament.

In 2009 (until 2010), he got elected as member of the Flemish Parliament and the federal Senate, where he became the head of the socialist fraction in the Flemish Parliament in 2010.

On December 6th 2011, he was appointed by King Albert II as the Secretary of State for the Fight against Social and Fiscal Fraud in the federal Di Rupo-government of Belgium.

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## **Paulo Núncio**

Secretary of State of Tax Affairs, Portugal



Paulo Núncio was born in Lisbon in 1968. He graduated in Law, in 1991, at the Lisbon Law School of the Portuguese Catholic University. Lawyer since 1994, he is a specialist in Tax Law, having developed his activity and authored several articles in the realms of Portuguese and international tax law. He was a member of the Portuguese Fiscal Association and of the Taxes Committee of the International Bar Association (IBA). He is currently the Secretary of State of Tax Affairs of the XIX Portuguese Government.

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**Piet Battiau**  
OECD



Piet Battiau, a Belgian national, is the Head of the Consumption Taxes Unit in the Centre for Tax Policy and Administration (CTPA) at the OECD. The Consumption Taxes Unit is responsible for the OECD's expanding work on consumption taxes. Its main priority is the development of International VAT/GST Guidelines to address risks of double taxation and unintended non-taxation that result from the uncoordinated application of VAT at international level. The International VAT/GST Guidelines are increasingly recognized as the future global standard for a consistent VAT-treatment of international trade. The Consumption Taxes Unit also supports work on other consumption tax matters, including the economic impact assessment of VAT-policies, supporting governments in developing and implementing efficient VAT-systems and sharing knowledge to help countries reduce the incidence of VAT abuse. A major recent initiative was the creation of the OECD Global Forum on VAT as a platform for a truly global dialogue on VAT design and operation. Representatives from approx. 90 jurisdictions and international organizations from all around the world participated in the first meeting of this Global Forum in November 2012.

Piet began his career as a tax inspector for the Belgian Ministry of Finance in the early 1990's before moving on to an international financial institution in 1995, where he became Head of International Taxation and subsequently Head of Public Policy, managing the group's relations with national and international institutions in respect of all tax and regulatory matters. He joined the OECD in 2011.

He was also Chairman of the Fiscal Committee of the European Banking Federation, representing the European banking sector on policy matters in direct as well as indirect tax.

He studied Law in Brussels and Ghent and holds a Law degree and a degree in Tax Science (Fiscal Hogeschool Brussel).

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**Ray Kavanagh**  
Department of Finance, Dublin



Ray Kavanagh is responsible for VAT Policy within the Fiscal Policy Division of Ireland's Finance Ministry. He is head of the Irish delegation to the EU Council Working Party on Tax Questions dealing specifically with VAT matters. During the recent Irish Presidency, Ray chaired meetings of the Council Working Party leading the negotiations on the Presidency's VAT Anti-fraud Package and achieving agreement on the Quick Reaction Mechanism and the Reverse Charge Mechanism proposals. He also heads the Irish delegation to the EU Commission's Group on the Future of VAT.

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## **José António de Azevedo Pereira**

Director General of the Tax and Customs Authority of Portugal



José António de Azevedo Pereira was the Director-General of the Portuguese Tax Administration between 2007 and 2011. With the merger of the tax, customs and information technology bodies into the Tax and Customs Authority of Portugal on the 1st January 2012, he was appointed as the Director-General of the new entity.

He has a Ph.D in Business Administration by the Manchester Business School (Victoria University of Manchester) and he holds a chair in Finance at the Lisbon School of Economics & Management – ISEG (University of Lisbon), where he lectures since 1986.

Besides his experience in the public sector, José has also worked in the past as an executive member of the board and a consultant for several Portuguese companies and financial institutions.

He has authored and co-authored several books and papers, in particular in the areas of finance, real estate and economics.

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**Michel Aujean**  
Taj



From January 2008 Michel Aujean has joined Taj -Law Firm- Member of Deloitte Touche Tohmatsu as Partner-in-charge of Taj's Corporate Taxation Think Tank.

He notably runs the blog of Taj (<http://taj-strategie.fr/>).

Editor of two Cahier du Cercle des Economistes : "Stratégies fiscales des Etats et des entreprises: souveraineté et concurrence" in 2009 and « Fiscalité et croissance » in 2011.

Before that he has worked for 32 years in the European Commission and during the last 20 years contributed to all or nearly all of the Commission's tax policy initiatives aimed at eliminating the tax obstacles to the proper functioning of the single market, from VAT to CCCTB (Common Consolidated Corporate Tax Base). He notably initiated and negotiated the tax package of 1998 with the Code of conduct and the Savings Directive.

Michel has been consulted by the French authorities on different occasions: by the Ministry for Finance, the Court of auditors, the "Conseil des prélèvements obligatoires" and by the "Commission des finances de l'Assemblée Nationale".

He was a member of the expert group of the French Court of Auditors in charge of the comparison between France and Germany taxation systems (March 2011).

He is a member of the Editorial Board of EC Tax Review since 2007.

Michel is an active member of the International Fiscal Association (IFA) where he was a member of the Permanent Scientific Committee from 1997 to 2007. He is Vice-President of the Tax Committee of the International Chamber of Commerce - France and a member of the Cercle des Fiscalistes.

Michel is also teaching European tax policy issues in a number of Universities: Paris II, Dijon, Aix-Marseille, Bayonne, European College of Parma, Wirtschaftsuniversität Wien.

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**Joachim Englisch**  
VAT Expert Group



Dr Joachim Englisch studied law at the universities of Saarbrücken, Salamanca and Köln. After completing his PhD and post-doc research at Köln University, he was appointed to a chair for tax law and public law at the University of Augsburg. Since 2010 Dr Englisch holds a chair for tax law and public law at Münster University; he also is managing director of the Institute for Tax Law there.

Dr Englisch has published and lectured extensively on VAT topics and is serving as acting vice president of the German VAT Forum. He is a founder and the general editor of the World Journal of VAT/GST Law. Dr Englisch furthermore is a member of the EU Commission's VAT Expert Group and of the OECD's technical advisory group for the development of VAT/GST guidelines. He provides opinions and legal advice on VAT issues to a wide range of private institutions and public sector entities. Furthermore, he is a visiting professor in several international LL.M. programs in European and International Taxation, and he has supervised national and international PhD projects in the field of VAT.

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## **Gaëtan Nicodeme**

Head of Unit, Economic analysis, evaluation & impact assessment support, Director General for Taxation and Customs Union, European Commission



Gaëtan Nicodème is Head of Unit TAXUD D4 (Economic Analysis, Evaluation and Impact Assessment Support). The unit deals with the economic analysis of taxation, impact assessment support and evaluation and the European Semester. Before that he was Head of the Economic Analysis of Taxation sector of the same unit since June 2007.

Gaëtan joined the European Commission (DG ECFIN) in 2000 where he worked on the Broad Economic Policy Guidelines and the Lisbon agenda, taxation and liberalisation of network industries. He has been working with DG TAXUD since 2007 and specialised in the economic analysis of taxation with a focus on corporate and capital taxation, as well as tax competition, with an emphasis on the European Union.

Gaëtan holds a Ph.D. in Economics and Management Sciences from the Solvay Brussels School of Economics and Management. His academic research focuses on taxation and public finance and has been published in international academic journals. He is adjunct Professor in Economics at the Institute for European Studies and the Solvay Brussels School of Economics and Management (both at the Université Libre de Bruxelles), and is also Research Affiliate at CEB, ECARES, CESifo and CEPR. He holds the 2007 Peggy and Richard Musgrave Prize for his joint work with Ruud de Mooij (IMF) on corporate taxation and incorporation.

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## **Chris Needham**

GE Global VAT/GST Director  
Based in the UK



Chris initially spent 5 years as a VAT Inspector for HM Customs and Excise in the UK. He then spent 7 years with Price Waterhouse and established their first European VAT desk in New York in 1994.

Chris has spent the last 19 years developing GE's in-house Global VAT/GST team that now has more than 80 team members. During that time Chris has spoken extensively around the world on key VAT issues. Chris is a keen proponent of the use of technology to improve and standardise the way in which VAT returns are prepared around the world.

In November 2011 and 2012 the International Tax Review magazine identified Chris as one of the "50 Biggest Influences in International Tax".

In his spare time, Chris likes cycle touring and playing the guitar (although not at the same time!). He is married with 3 children and 2 Tibetan Spaniels.

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**Steven Effingham**  
HM Treasury, UK



Having worked in London and Brussels on employment and social issue for several years, Steven joined HM Treasury in 2006 and has worked on a range of domestic and international tax issues. He currently heads the VAT and excise tax team.

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**Kristian Koktvedgaard**  
BusinessEurope



Kristian Koktvedgaard is Head of VAT at the Confederation of Danish Industry (DI), the chairman of the BUSINESSEUROPE VAT policy group and former vice-chairman of the BUSINESSEUROPE Green Tax Working Group. The working groups focus on both new legislation as well as existing legislation and provides both technical and political comments to the EU Commission as well as other key European and International stakeholders. Kristian Koktvedgaard represents BUSINESSEUROPE in a number of working groups chaired by the European Commission, including the EU VAT forum, the VAT Expert Group and the European Multi-Stakeholder Forum on e-invoicing.

Kristian Koktvedgaard was also a member of the Business Expert Group on a smooth functioning of the VAT in the EU, and have participated in the OECD survey on the VAT/GST treatment of tradable permits through BIAC.

Kristian Koktvedgaard has participated as speaker or panellist in a number of conferences including the EC Conference in Milan in 2011 and most recently as moderator for the session "Protecting VAT revenues" at the international tax conference hosted by the Confederation of Swedish Enterprise in Stockholm in June 2013.

Kristian Koktvedgaard joined DI in 2004 and has for the past 8 years been responsible for commenting on new VAT legislation, including the implementation of European legislation, as well as assisting our members in dealing with the VAT legislation, especially on a European level.

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## **Iwona Mertin**

Advisor, EU Affairs, Eurochambres



Iwona joined EUROCHAMBRES as an EU Affairs Advisor in June 2012. She has 6 years of experience in research, advocacy, accounting and finance. In her current position she focuses on challenges facing businesses with regard to access to finance and taxation. Iwona is also an alternate member of the VAT Expert Group of the European Commission.

Prior to joining EUROCHAMBRES, Iwona cooperated with the Bureau of European Policy Advisers, an advisory body for the President of the European Commission, and with the Stiftung Wissenschaft und Politik, where she provided research and analysis of current policy trends, contributing to a number of publications. Between 2007 and 2011, she worked as a Senior Accountant at the MAN Accounting Center of the MAN Group where she provided financial and accounting services to daughter companies including transfer of accounting processes from the audited branches, work-shadowing and standardisation.

She holds an MA in European Economic Integration and Business from the College of Europe in Bruges in addition to an MSc in European Studies from the Aalborg University in Denmark and an MA in Economics from the University of Economics in Poznan, Poland.

Iwona's core interests include macroeconomics, labour markets, access to finance and crowdfunding.

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## **Heinz Zourek**

Director General for Taxation and Customs Union,  
European Commission



Since 1 February 2012 **Heinz ZOUREK** is Director General in the European Commission's Directorate General on Taxes and Customers Union (DG TAXUD).

Before this he was in DG Enterprise and Industry, from May 2001 as Deputy Director General and as of November 2005 as Director General.

He started to work in the European Commission in September 1995 as Deputy Director General in the Directorate General for the Internal Market.

From 1993 to 1995 Heinz Zourek was a member of the College of the EFTA Surveillance Authority created by the Agreement on the European Economic Area (EEA). His portfolio contained state aids and monopolies, public procurement and free movement of persons.

Between 1990 and 1993 he worked for the Confederation of Austrian Trade Unions as Director of the Economic Policy Department.

Mr Zourek started his professional life in the Chamber of Labour in Vienna where he became Director of the department for "External Trade and European Integration". He was born in December 1950 in Vienna and qualified as an economist at Vienna University.