VAT Grouping and Cost-Sharing
– a Critical and Constructive Perspective

Tuesday, 7 May 2019 09:30 – 17:30

University of Copenhagen, Faculty of Law by FIRE – Fiscal Relations Research Group, Aarhus University, BI Norwegian Business School, and Lund University
The Faculty of Law, University of Copenhagen
Venue: The Ceremonial Hall (Festsalen), University of Copenhagen, Main Building, Frue Plads 4, DK-1168 Copenhagen K

PROGRAMME

<table>
<thead>
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<th>Time</th>
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<tr>
<td>09:00 – 09:30</td>
<td>Arrival and registration</td>
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<tr>
<td>09:30 – 09:40</td>
<td>Welcome&lt;br&gt;Assoc. Prof. Karina Kim Egholm Elgaard, University of Copenhagen, Prof. Dennis Ramsdahl Jensen, Aarhus University, Assoc. Prof. Anders Mikelsen, BI Norwegian Business school, and LL.D. Marta Papitis-Almansa, Lund University</td>
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<td>09:40 – 09:50</td>
<td>Introduction&lt;br&gt;Dean and Prof. Jacob Graff Nielsen, University of Copenhagen</td>
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<td>09:50 – 10:10</td>
<td>VAT/GST grouping – VAT/GST policy issues&lt;br&gt;Senior Research Associate David White, Victoria University of Wellington</td>
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<td>10:10 – 10:30</td>
<td>EU VAT grouping – past, present, and future&lt;br&gt;Dr. Sebastian Pfeiffer, Austrian Ministry of Finance</td>
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| 10:50 – 11:10 | Break  
Coffee and cake                                                                                       |
| 11:10 – 11:40 | VAT grouping – a Scandinavian perspective  
Prof. Eleonor Kristoffersson, Örebro University  
Assoc. Prof. Anders Mikelsen, BI Norwegian Business School  |
| 11:40 – 12:00 | VAT/GST grouping – an Australian perspective  
Prof. Rebecca Millar, University of Sydney |
| 12:00 – 12:40 | Panel debate: VAT/GST grouping – future challenges for the EU  
Moderator: Prof. Edoardo Traversa, Catholic University of Louvain  
Panelists:  
All of the above speakers in the morning session  
Director Karl-Heinz Haydl, PwC  
Head of VAT, Acc. and Auditing Kristian Kottvedgaard, Confederation of Danish Industry and BusinessEurope  
Prof. Rita de la Feria, Leeds University |
| 12:40 – 13:20 | Lunch  
Salad (tuna, chicken, vegetarian) and drinks |
| 13:20 – 13:40 | Cost-Sharing – practical relevance/other forms of cost-sharing  
Prof. Ben Terra, Lund University and EY |
| 13:40 – 14:00 | Cost-Sharing – developments in CJEU case law  
LL.D. Marta Papis-Almansa, Lund University |
| 14:00 – 14:20 | Cost-Sharing – advantages and disadvantages  
Prof. Joachim Englisch, Münster University |
| 14:20 – 14:40 | Cost-Sharing – VAT policy issues  
Partner Ine Lejeune, Law Square |
| 14:40 – 15:00 | Break  
Coffee and cake |
| 15:00 – 15:40 | Panel debate: Cost-Sharing – problems in implementation and application  
Moderator: Prof. Henrik Stensgaard, Aarhus University  
Panelists:  
All of the above speakers in the afternoon session  
Prof. Peter Melz, Stockholm University  
Prof. Rebecca Millar, University of Sydney |
<p>| 15:40 – 16:10 | Brexit – implications in general and for VAT grouping and Cost-Sharing |</p>
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<tr>
<td>16:10 – 17:30</td>
<td>Networking</td>
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<td>Drinks and snacks</td>
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