

10:45-12:00

Break-out Session IV

Room Cartesio

## **MOBILITY OF IPS AND INCREASING SERVICITIZATION- INTERNATIONAL VAT ASPECTS**

Break-out Session IV shall cover VAT and also Customs issues arising from transactions involving IPs and the increasing servitization of the economy. The digitalisation of the entire economy has led and will further lead to new business models and new go to market strategies, increasing the volume of cross-border transactions, impacting on their qualification as supply of goods or supply of services from a VAT perspective and leading to more complex and bundled supplies of goods and/or services. The session shall deal with these aspects looking at whether and where qualification issues from a VAT/GST perspective exist or may arise, what consequences they have for the allocation of the taxing rights for VAT/GST purposes, whether double taxation issues exist or may arise and if yes, how they can be resolved. Additionally, the session shall also address the impacts of servitization on VAT collection, and the importance of effective VAT collection mechanisms and administrative cooperation and exchange of information to ensure a level playing field for business and to safeguard VAT revenues for governments.



**Karl-Heinz Haydl**  
Chair

Director V@T Policy GmbH, is a Global VAT/GST Practitioner with over 30 years of international VAT/GST technical and practical experience (Tax authorities, Big 4 and 19 years in Industry). He is actively involved in a wide variety of industry and expert policy groups on an EU and international level - eg, as chair of the Business at OECD VAT/GST work to the OECD and a member of the EU Commission's VAT Expert Group.



**Mike Cunningham**  
Speaker

Mike Cunningham has 35 years' experience in indirect tax. He previously covered a variety of operational and policy roles in the UK tax administration department. He moved across to HM Treasury in 2004 and currently leads teams responsible for UK policy on VAT and excise at HM Treasury. He is also now well into his second three-year term as chair of the Organisation of Economic Cooperation and Development's (OECD) relevant Working Party on consumption taxes, Working Party 9. Mike has been a member of Working Party 9 since 2007 and has been actively involved in its work since then.



**Agnes Fekete**  
**Speaker**

Team Leader  
European Commission – DG TAXUD  
Unit C1 Value Added Tax  
VAT and e-commerce sector

Ágnes Fekete is currently leading a team in the VAT unit of the European Commission. During the last three years she worked on the implementation of the VAT e-commerce package in close cooperation with the customs department. Prior to joining the indirect taxation unit, she worked on various customs projects in the Commission, including four years in the cabinet of Commissioner László Kovács.

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**Tiina Ruohola**  
**Speaker**

Tiina Ruohola is the Head of VAT in the Confederation of Finnish Industries. She is also representing Finnish businesses in the VAT Expert Group and the EU VAT Forum and is an active member in Business Europe's VAT policy group.

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**Francesca Vitale**  
**Speaker**

Francesca Vitale, Head of the International Department – Central Directorate for Large Business & International, Italian Revenue Agency. She is a Government Executive and International Tax Specialist with several years of experience in the field of international direct taxation and VAT, as well as of international tax cooperation both at national (Italian Revenue Agency) and International (OECD, GFTEOI, EU Commission) level. Since 2018, she serves as head of IRA's International Tax Department. As such, she is Competent Authority for the Italian Revenue Agency and supervise our Liaison Offices for exchange of information. Her Department is also competent for the interpretation of international tax law provisions (direct taxation and VAT), while giving technical support to our MoF in negotiating tax agreements, EU directives etc. Most recently, she has coordinated and supervised the administrative implementation of the OSS/iOSS regimes and DAC6.