

## Conference

# ‘Similarities between artist/sportsman taxation and pillar 1 (and 2) and how to learn from VAT developments’

Wednesday, 2 November 2022 | 13.30 – 18.00

Van Donge & De Roo Stadion (Excelsior soccer stadium), Woudesteinzaal

Comparative approach from the viewpoint of direct and indirect taxation. How can states cooperate to avoid loss of tax revenue, eliminate double taxation and minimize administrative expenses.

## Programme

13:00 – 14:00	<b>Registration</b>
14:00 – 14:10	<b>Welcome</b> – Maarten de Wilde (EUR, chairman)
14:10 – 14:30	<b>Introduction artist and sportsman taxation</b> – Dick Molenaar
14:30 – 14:50	<b>Introduction taxation of global companies</b> – Maarten de Wilde
14:50 – 15:10	<b>Problems with artist and sportsman taxation</b> – Luis Dura
15:10 – 15:40	<b>Break</b>
15:40 – 16:00	<b>Explanation of plans with Pillar 1 (and 2)</b> – Stefaan de Baets
16:00 – 16:20	<b>Cooperation between states for collection of VAT</b> – Anne Janssen
16:20 – 16:40	<b>Platforms for VAT returns and payments</b> – Jurian Lock
16:40 – 17:20	<b>Panel discussion</b>
17:20 – 17:30	<b>Conclusions</b> – Maarten de Wilde (chairman)
17:30 – 18:30	<b>Drinks</b>

## Conference Chair

- **PROF. MAARTEN DE WILDE**  
Erasmus School of Law, EFS, PWC

## Speakers

- **DR. DICK MOLENAAR**  
Erasmus School of Law,  
All Arts Tax Advisers

- **LUIS DURÁ GARCIA**  
University Valencia,  
Durá Tax & Legal

- **STEFAN DE BAETS**  
PwC Belgium

- **ANNE JANSEN**  
Erasmus School of Law, Deloitte

- **JURIAN LOCK**  
University Leiden

## Conference

# ‘Similarities between artist/sportsman taxation and pillar 1 (and 2) and how to learn from VAT developments’

On 2 November 2022, EFS is organizing its concluding conference for the two post-master programmes, in international and European tax law and in EU VAT. The theme of the conference will be: ‘Similarities between artist/sportsman taxation and Pillar 1 (and 2) and how to learn from VAT developments’. This subject will be approached from two sides: the side of direct taxes and from indirect taxes. Five speakers will give their views on the developments which are currently taking place.

States are working together to develop a new nexus for direct company taxation. It will not be based on permanent establishments, but on the sale of the services in the states of the consumers. The OECD has developed the system of Pillar 1 to divide the taxing right over the states involved. This looks similar to the taxation of artists and sportsmen with Article 17 OECD Model. What can these two tax systems learn from each other?

For VAT, EU states are already cooperating for the collection of taxes and exchange of information for a long time, while platforms are created where companies can declare their foreign sales and pay their VAT. Can these developments be examples for artist and sportsman taxation and Pillar 1 (and 2)?

We are pleased to invite tax professionals from the Netherlands and abroad working in consultancy and practice, for government authorities and tax administrations, international organizations, industry and academic world to attend this conference.

The conference will officially mark the completion of the two 2022 EFS post-master programmes, in international and European tax law and in EU VAT.



## About EFS, Erasmus University Rotterdam

EFS, Erasmus University Rotterdam is a partnership between the tax departments of the Erasmus University Rotterdam's Schools of Law and Economics.

EFS has been a leading education and research institute in the fields of indirect taxes (VAT and customs duties) and direct taxes (personal, corporate and source taxation) in a European and wider international context for over 30 years. EFS aims to pursue and promote academic education and research exploring the implications of international, and particularly EU, law for national tax systems. As well as regularly hosting academic symposia, conferences and lectures, EFS offers a wide range of post-master courses and top-level seminars.

EFS programmes are taught by renowned professors and prestigious guest speakers, whose experience and reputation in their specialised fields guarantee high educational standards. The programmes are designed for tax specialists with several or more years of professional experience, with the diversity in the backgrounds of participants and speakers making EFS a unique network platform for exchanging knowledge.

For more information, please visit our website: [www.europesefiscalestudies.nl](http://www.europesefiscalestudies.nl)