

2024 WU Tax Law Technology Symposium



Electronic Invoicing: Impact on Value Added and Other Taxes and Customs

September 16, 2024 • Vienna



Institute for Austrian and
International Tax Law **Vienna**
WU Tax Law Technology Center

MEETING
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Abstract

The shift from manual, paper-based business processes to automated, electronic systems is a key trend in the 21st century. E-invoicing, crucial for suppliers, customers, and third parties, impacts accounting and tax processes, particularly for VAT, which relies on invoices for chargeable events and VAT deductions.

The transition from paper to electronic invoicing is becoming an increasingly discussed topic among tax professionals as more countries implement respective frameworks into their tax systems. On the level of the EU harmonized VAT system, significant changes are expected after the adoption of the VAT in the Digital Age (ViDA) reform, envisaging also sufficient changes in the legal frameworks of the Member States related to e-invoicing.

These changes open new prospects for tax authorities on comprehensive review of taxpayers' information while the latest should adapt their process, ERP and reporting systems in order to remain compliant with new requirements. Implementing a transparent and effective e-invoicing system requires more than legal changes; it demands a comprehensive overhaul of existing processes involving businesses and tax authorities.

The Symposium, organized by WU Tax Law Technology Center at the Institute for Austrian and International Tax Law aims to provide a platform for in-depth discussions on the impact of the developments on the business environment. Four groups of stakeholders will be involved into discussions: business operators, tax authorities, advisory firms, and software developers. Speakers will delve into the existing landscape of e-invoicing, potential for shaping the future and impact on taxes. The symposium will also address tax and legal challenges and considerations related to e-invoicing.



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Program

MONDAY, SEPTEMBER 16, 2024

08.30 – 09.00 Registration and Welcome Coffee

09.00 – 09.15 **Welcome Address**
Michael Lang (WU)

09.15-10.45 **Session 1: E-Invoicing in Austria and Germany:
Developments, Challenges, and Insights into the Future**

- The current legal framework for invoice exchange between taxpayers in Austria and Germany.
- Upcoming changes in Austria and Germany regarding implementation of e-invoicing.
- Policy and legal options regarding mandatory e-invoicing have already been adopted or will be adopted in the future.

Chair: *Karoline Spies (WU)*

Presentation: *Thomas Ecker (Austrian Federal Ministry of Finance)*
Bianca Wöhrer (FH Campus Vienna)
Katharina Artinger (KMLZ)

10.45 – 11.15 Coffee Break

11.15 – 12.45 **Session 2: E-Invoicing in the Harmonized VAT Systems of the EU**

- Examination of the latest proposed changes in comparison with the existing regulations.
- Discussion of the motives behind the model proposed in the latest drafts.
- Exploration of how e-Invoicing at the EU level would change the approach of transactional information receiving and analysis by tax authorities.

Chair: *Richard Stern (WU)*

Presentation: *Aleksandra Bal (Stripe)*
Agustin Miguez-Perez (European Commission)
Kirstin Krippner (KPMG Austria)



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- 12.45 – 14.00 Lunch Break
- 14.00 – 15.30 **Session 3: E-Invoicing from the Perspective of ERP and Compliance Software Providers**
- Explore how easily and to what extent ERP systems can be configured for the automation of e-invoice issuance and receipt.
 - Overview of solutions that are available today to support e-invoicing both locally and globally.
 - Preferable policy considerations in regard of E-invoicing for developers of ERP and tax compliance support software: i.e. structured or unstructured invoice; pre-clearance or non-pre-clearance, etc.
- Chair: *Robert Risse (WU)*
Presentation: *Peter Boerhof (Vertex)*
*Stephanie Henseler (Greenfield)**
Erika Buson (SAP)
- 15.30 – 16.00 Coffee Break
- 16.00 – 17.30 **Session 4: Interaction of E-Invoicing with other Areas of Tax and Accounting: Corporate Income Tax, Customs, Transfer Pricing**
- How e-Invoicing can improve the overview and timely recording of correct prices for VAT, transfer pricing, and customs purposes.
 - What is the impact of e-Invoicing on information collection and processing for MNEs beyond VAT, such as for customs and transfer pricing.
- Chair: *Raffaele Petruzzi (WU)*
Presentation: *Gooike van Slooten (Deloitte Netherlands)*
Matthias Gries (Siemens)
Valentina Ion (Microsoft)
Panel: *Johannes Schimmer (adidas/retired)*
- 17.30 – 17.40 **Concluding Remarks**
Prof. Robert Risse (WU)
- 17.40 **Get Together**



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Speakers

KATHARINA ARTINGER	Counsel, KMLZ
ALEKSANDRA BAL	Indirect Tax Technology Lead, Stripe
PETER BOERHOF	Senior Director VAT, Vertex
ERIKA BUSON	Solution Owner for Global Tax Management, SAP
THOMAS ECKER	Head of the International Indirect Taxes Unit, Austrian Federal Ministry of Finance
MATTHIAS GRIES	Tax Advisor, Siemens
STEPHANIE HENSELER*	Founder, Greenfield Steuerberatungsgesellschaft mbH
VALENTINA ION	Public Finance, Customs, Public Transportation Lead, Microsoft
KIRSTIN KRIPPNER	Partner, KPMG Austria
MICHAEL LANG	Head of the Institute for Austrian and International Tax Law, Professor of Tax Law, WU Vienna
AGUSTIN MIGUEZ-PEREZ	Policy Officer, European Commission
RAFFAELE PETRUZZI	Managing Director, WU Transfer Pricing Center, Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business
ROBERT RISSE	Director, WU Tax Law Technology Center, Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business
JOHANNES SCHIMMER	Former Senior Director Tax – International Tax / Tax Planning, adidas
KAROLINE SPIES	Professor of Tax Law, WU Vienna University of Economics and Business
RICHARD STERN	Director; WU Global Tax Policy Center, Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business
GOOIKE VAN SLOOTEN	Tax Director, Deloitte Netherlands
BIANCA WÖHRER	Teaching and Research Associate, FH Campus Vienna, University of Applied Sciences

*pending confirmation

Registration

Please register on our website:



<https://www.wu.ac.at/en/taxlaw/institute/wutlct/online-registration-tax-law-technology-symposium>

PARTICIPATION FEE

The fee for participation is **EUR 750**.

A 10% "**early bird discount**" is applicable to applications received by August 2, 2024. This fee covers participation, all materials, lunches, coffee breaks, and refreshments.

Costs of travel and accommodation are not covered by the participation fee. The symposium materials will be provided as downloads.

A waiver on the registration fee can be granted to applications from researchers exclusively employed by an academic institution. To apply, please submit a short letter of motivation including the relevance for your research, together with your CV and a list of recent publications to taxlawtechnologycenter@wu.ac.at.

PAYMENT

You will receive an invoice for the participation fee of EUR 750 (or of EUR 675 in case of application of the early bird discount). We kindly ask you to transfer your payment within three weeks of the date of the invoice.

In case of cancellation before September 2, 2024, the participation fee will be refunded.

PHOTOS

We would like to inform you that this event will be photographed. Should you not wish to be photographed, we kindly ask you to avoid the camera and/or inform Ms. Katharina Dendl (katharina.dendl@wu.ac.at). Photos will be used to inform the public about the activities of the Institute.

VENUE

WU Vienna University of Economics and Business

Welthandelsplatz 1
1020 Vienna, Austria
LC Building, Ceremonial Hall 1

Information and Contact

**WU Tax Law Technology Center
at the Institute for Austrian and International Tax Law**

WU Vienna University of Economics and Business
Welthandelsplatz 1, Building D3.2
1020 Vienna
Austria

E taxlawtechnologycenter@wu.ac.at

T +43-1-313 36-5447

wu.ac.at/taxlaw/institute/wutlrc/

WU Vienna University of Economics
and Business
Institute for Austrian and
International Tax Law
Welthandelsplatz 1
1020 Vienna, Austria
wu.ac.at/taxlaw/

Getting there:
Underground: U2 Station
Messe-Prater or Krieau
Bus: 82A Stop Südportalstraße