



CATÓLICA
FACULDADE
DE DIREITO

ESCOLA DE LISBOA



CATÓLICA
Global
School of
Law

CATÓLICA
NEXT

FORMAÇÃO AVANÇADA EM DIREITO

CATÓLICA
TAX

IMPORT AND EXPORT VAT

INTENSIVE COURSE / 1ST EDITION

APRIL TO JUNE 2025

ONLINE

IMPORT AND EXPORT VAT

VAT is a consumption tax levied in around 175 countries worldwide. Its impressive dissemination since its adoption in France, in 1954, has made VAT an essential resource for national budgets, a major issue for economic operators, and an object of interest and research for academics at the international level.

VAT is usually due on domestic and import transactions. The tax base and payments for import VAT are closer to those for customs duties, which raises sensitive issues of customs and tax legislation harmonisation. On the other hand, exports are often exempt, but this exemption is not automatic and usually depends on compliance with customs formalities. The complexity of international transactions and the connection between tax and customs rules justifies a particular attention to the VAT due to the import and export of goods. In this

course, we will address a series of issues related to VAT on imports and exports that companies involved in international trade face on a daily basis and provide guidance on preventive and risk analysis.

To guarantee the exposure to various experiences and sensitivities that enhance the discussion, the course will be taught in English by renowned lecturers, including distinguished professors of VAT and Customs Law, Judges, Members of the Tax and Customs Authorities and representatives of economic operators.

GOALS

An excellent opportunity to deepen knowledge and share experiences in the dynamic context of international trade.

TARGET AUDIENCE

Students with a university degree in law, economics, management, accounting or international trade. Lawyers, consultants, brokers, accountants and business people.

COORDINATION



Miguel Correia

Assistant Professor of Tax Law
Católica | Lisbon School of Law,
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Tânia Carvalhais Pereira

Coordinator of the Post-Graduate Programs in
Customs Law, Lecturer of Tax and Customs Law,
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LECTURERS

ÁGNES FEKETE Team Leader in the VAT unit of the European Commission, Belgium

ANASTASIYA PIAKARSKAYA Postdoctoral Research Associate at the Institute for Austrian and International Tax Law, Austria

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HANS-MICHAEL WOLFFGANG Professor of international trade and tax law and head of the Institute of Customs and International Trade Law. University of Münster, Germany

INE LEJEUNE Attorney; Member of Vienna University of Economics and Business Core Team Working on Cross-Border VAT Disputes, Belgium

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MARCOS ÁLVAREZ SUSO Senior Legal Tax Advisor, Tax Auditing Department, Spanish State Tax Agency, Spain

MARIA PAPADOPOULOU EFTHYMIPOULOU Administrative Judge President of the First Instance Administrative Court of Kavala, Greece

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WALTER DE WIT Professor of International and European Customs Law at the Erasmus University Rotterdam. Justice. Court of Appeal. The Hague. The Netherlands

PROGRAMME

/ 3 modules, each with five 2-hour sessions + closing session = 32 hours / Mondays and Wednesdays, April to June 2025 / ONLINE

1. GENERAL PRINCIPLES AND TRANSVERSAL ISSUES

General VAT principles / **Marta Papis-Almansa**

Core principles on import and export VAT / **Kevin van Abswoude**

Definition of taxable person for VAT purposes: focus on import and export VAT
/ **Conceição Gamito**

Deduction of input tax on imports / **Thomas Bieber**

CJEU Case Law on Input VAT Deductions / **Ine Lejeune**

2. SPECIFIC THEMES IN IMPORT AND EXPORT VAT

Incoterms, VAT and Customs: International Trade of Tangible Goods / **Gabriela Sousa**

Export VAT / **Gijsbert Bulk**

Taxable value of VAT on imports: the challenge of undervaluation / **Walter De Wit**

Import and export VAT in a Digital Age proposal / **Nevia Cicin-Sain**

Recent case law on VAT on imports and exports / **Maria Papadopoulou Efthymiopoulou**

3. VAT CHALLENGES IN AN IMPORT AND EXPORT SCENARIO

A silent revision of the VAT system / **Miguel Correia**

Customs and VAT and the new challenges of e-commerce for compliance
/ **Martijn Schippers**

VAT aspects of transfer pricing adjustments, abuse of law and the design and functioning
of VAT/GST systems worldwide / **Massimo Fabio**

Online platforms and VAT collection / **Marcos Álvarez Suso**

Cross-Border VAT Disputes / **Anastasiya Piakarskaya**

CLOSING SESSION / THE CUSTOMS REFORM AND VAT CHALLENGES

Ágnes Fekete / Diego Modonesi / Eleonor Kristoffersson / Hans-Michael Wolfgang

MODERATION / Miguel Correia and Tânia Carvalhais Pereira

IMPORT AND EXPORT VAT

SCHEDULE

Online classes: Mondays and Wednesdays, 6:00 pm to 8:00 pm (Lisbon time), 7:00 pm to 9:00pm (CET). Total of 32h.

ADMISSION REQUIREMENTS

Bachelor's degree in law, economics, management, accounting or international trade. Alternatively, a bachelor's degree in another field, if the applicant has relevant professional experience in the industry. **The programme is taught in English**, so a good command of the English language is also required.

CERTIFICATE

ATTENDANCE CERTIFICATE

Participants must attend more than 3/4 of all scheduled classes to earn a programme certificate.

REGISTRATION

The programme registration form is available online at www.fd.lisboa.ucp.pt

TUITION

€990,00. Full payment is required upon programme enrolment.

Special conditions are available for Alumni, Brazilian and Portuguese Bar Association members, and ODO members (Official customs brokers), Tax and customs administration officials and judges.

All information is available on the application form.



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