

# 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  
DESTINATION  
**VIENNA**  
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## Abstract

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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

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### 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: *Robert Risse (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)*  
*David Dietsch (Greenfield)*  
*Valentina Ion (Microsoft)*  
*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)*  
*Johannes Schimmer (adidas/retired)*  
*Thomas Bieber (Johannes Kepler University Linz)*  
*Gregor Schmoigl (LeitnerLeitner)*

17.30 – 17.40 **Concluding Remarks**

*Prof. Robert Risse (WU)*

17.40 **Get Together**



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## Speakers

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|                             |   |
|-----------------------------|---|
| <b>KATHARINA ARTINGER</b>   | Counsel, KMLZ   |
| <b>ALEKSANDRA BAL</b>       | Indirect Tax Technology Lead, Stripe  |
| <b>THOMAS BIEBER</b>        | Professor, Institute for Financial Law, Tax Law and Tax Policy, Johannes Kepler University of Linz  |
| <b>PETER BOERHOF</b>        | Senior Director VAT, Vertex   |
| <b>ERIKA BUSON</b>          | Solution Owner for Global Tax Management, SAP   |
| <b>DAVID DIETSCH</b>        | Senior Manager, Greenfield Steuerberatungsgesellschaft mbH  |
| <b>THOMAS ECKER</b>         | Head of the International Indirect Taxes Unit, Austrian Federal Ministry of Finance   |
| <b>VALENTINA ION</b>        | Public Finance, Customs, Public Transportation Lead, Microsoft  |
| <b>KIRSTIN KRIPPNER</b>     | Partner, KPMG Austria   |
| <b>MICHAEL LANG</b>         | Head of the Institute for Austrian and International Tax Law, Professor of Tax Law, WU Vienna   |
| <b>AGUSTIN MIGUEZ-PEREZ</b> | Policy Officer, European Commission   |
| <b>RAFFAELE PETRUZZI</b>    | Managing Director, WU Transfer Pricing Center, Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business |
| <b>ROBERT RISSE</b>         | Director, WU Tax Law Technology Center, Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business        |
| <b>JOHANNES SCHIMMER</b>    | Former Senior Director Tax – International Tax / Tax Planning, adidas   |
| <b>GREGOR SCHMOIGL</b>      | Director, LeitnerLeitner  |
| <b>KAROLINE SPIES</b>       | Professor of Tax Law, WU Vienna University of Economics and Business  |
| <b>GOOIKE VAN SLOOTEN</b>   | Tax Director, Deloitte Netherlands  |
| <b>BIANCA WÖHRER</b>        | Teaching and Research Associate, FH Campus Vienna, University of Applied Sciences   |

## Registration

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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](mailto: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](mailto: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

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at the Institute for Austrian and International Tax Law**

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