

MARIE LAMENSCH

Born in Brussels on 18 September 1980 (Belgian)
Residing at 12 rue du jardinnet, 5650 Walcourt, Belgium
Married with two children
+ 32 477 61 83 57
marie.lamensch@vub.be



PROFESSIONAL EXPERIENCE

Currently:

- **Professor of Tax Law** at the Institute for European Studies and Faculty of Law of the Vrije Universiteit Brussel (teaching: “International and European Taxation”; Main areas of research: Value-Added Tax, European Taxation, International Taxation)
- **Chargée de cours invitée** at the Université Catholique de Louvain (teaching: “Taxe sur la Valeur Ajoutée” at the Law Faculty, “Taxe sur la Valeur Ajoutée et Douane” and “Fiscalité” at the Louvain School of Management)
- **Gastdocent** at the Katholieke Universiteit Leuven (teaching: “Introduction to Principles of Taxation” at the Faculty of Economics)
- **Consultant** for Liedekerke Wolters Waelbroeck Kirkpatrick (legal advisor for tax Cassation cases)
- **Member of the VAT Expert Group** of the European Commission (term 2016-2019).
- **Member of the World Customs Organisation’s Working Group on revenue collection** in e-commerce transactions (since 2016).
- **Academic advisor of the Technical Advisory Group of the OECD Working Party 9** (Consumption Taxes) for the drafting of International VAT/GST Guidelines for cross-border supplies of services and intangibles (since 2013).

Previously:

- **2009 – 2014:** Doctoral researcher (Institute for European Studies at the Vrije Universiteit Brussel)
- **2011 – 2013:** LL.M Program manager (Institute for European Studies at the Vrije Universiteit Brussel)
- **2004- 2009:** Lawyer at the bar of Brussels (and Luxembourg) respectively for:
 - Simont Braun (from Oct. 2004 to Sept. 2007)
 - Clifford Chance UK LLP (Luxembourg office, from Oct. 2007 to Dec. 2008)
 - DLA Piper UK LLP (Brussels office, from Jan. 2009 to Sept. 2009)

EDUCATION

- **Vrije Universiteit Brussel**
 - PhD in Tax Law: “European Value-added Tax in the Digital Era: A Critical Analysis and Proposals For Reform” (2014)
 - Master in International and Comparative Law – PILC (LL.M, 2006) with a Master Thesis on the topic of the EU Savings Directive and the Bilateral Agreements with Switzerland on savings taxation
- **Université Libre de Bruxelles** : Degree of Law (2004)
- **Athénée Robert Catteau** (Brussels): Primary and secondary scholarship, Classical studies (Greek and Latin)

AWARDS

- 2015 Maurice Lauré Prize (International Fiscal Association)
- 2012 TEI Award for the best short publication on European and/or International Tax Law (Institute for Austrian and International Tax Law (WU Vienna) and the Tax Executive Institute).

ANNEX

(Publications, projects and conferences)

PUBLICATIONS

Monograph

1. "European Value-added Tax in the Digital Era: A Critical Analysis and Proposals For Reform", IBFD Doctoral Series Vol. 36.

Edited Book

2. "Value Added Tax and the Digital Economy: The 2015 EU Rules and Broader Issues", eds. M. Lamensch, E. Traversa and S. van Thiel, Kluwer, EUCOTAX Series on European Taxation Vol. 46.

Articles in journals

1. Adoption of the e-commerce VAT package: the road ahead is still a rocky one, EC Tax Review Vol. 27, Issue 4, pp. 186-195.
2. "The principle of 'substance over form' with respect to the exercise of the right to deduct input VAT – A critical analysis of the Barlis jurisprudence", World Journal of VAT/GST Laws, 6:2, 129-137.
3. "Brexit: possible consequences in the area of indirect taxes", with Servaas van Thiel, World Tax Journal 2018 (Volume 10), No. 1.
4. "WTO Appellate Body Report in Argentina – Financial Services: Further Clarity on Likeness Analyses in a GATS Context?", Derivatives & Financial Instruments, 2017 (Volume 19), No. 5.
5. "From clicks to compliance: A data conduit to collect VAT", with Mack Saraswat, International VAT Monitor, Vol. 28, issue 5.
6. "European Commission's new package of proposals on e-commerce: A critical assessment", International VAT Monitor Vol. 28 Issue 2.
7. "TVA et énergie – Panorama des dispositions européennes applicables", with Charlène Herbain, Revue Européenne et Internationale de Droit Fiscal (Bruylant) 2016/3.
8. "Is There Any Future for the Vendor Collection Model in the 21st Century Economy?", International VAT Monitor, Vol. 27 Issue 3.
9. "Soft law and EU VAT: From informal to inclusive governance?", World Journal of VAT/GST Laws, Volume 5, Issue 1 pp. 9-31.
10. "The OECD International VAT/GST Guidelines: Completion of a (First) Major Step towards Global Coordination of Value-Added-Tax Systems", INTERTAX, Volume 44, Issue 5.
11. "Different VAT rates for digital and paperback publications in the EU, a breach of 'fiscal neutrality'? A tentative answer and broader reflection on the coherence of the EU rules prohibiting indirect tax discrimination", World Journal of VAT/GST Laws DOI: 10.1080/20488432.2015.1049092 (July 2015).
12. "The 2015 rules for Electronically Supplied Services – Compliance Issues", International VAT Monitor Vol. 26, n° 1, p. 11 (February 2015).
13. "Proposal for Implementing the EU One-Stop-Shop Scheme from 2015", International VAT Monitor Vol. 23, n° 5 (September/October 2012).
14. "Are 'Reverse charging' and the 'one-stop-scheme' efficient ways to collect VAT on digital supplies?" World Journal of VAT/GST laws (2012) Vol. 1 issue 1, p. 1;.
15. "Unsuitable place of supply rules for electronic services in the EU – Proposal for an alternative approach", World Tax Journal Vol. 4, February 2012, p. 77.
16. "New implementing Regulation 282/2011 for the 2006 VAT Directive", EC Tax Review 2011/4, p. 162.
17. "The VAT exemption for insurance-related services of brokers and agents: The case of a "call center"", with Servaas van Thiel and Filipe Covas Carvalho, European Taxation 1 Vol. 51 (January) 2011, p. 19.
18. "The Introduction of a 'Tax-and-fund' System to Subsidise Public Television in France: a Cultural Revolution or a Legal Swamp? ", with Karen Donders, The Journal of Media Law, Vol. 2, n°2, (December) 2010, pp. 227.
19. OECD Draft Guidelines on VAT/GST on Cross-Border Services, International VAT Monitor, Vol. 21, n° 4 (July/August 2010), p. 271.
20. "Une juridiction Suisse refuse d'accorder à un travailleur frontalier européen ses droits tirés de la jurisprudence Schumacker (commentaire de la décision de la Commission cantonale de Genève du 31 août 2009 dans "l'affaire Boitelle") ", with Servaas van Thiel, Journal de Droit Fiscal, Juin 2009.

21. "Swiss court denies European frontier workers their "Schumacker" rights (comment on the 31 August 2009 decision of the Geneva based "Commission Cantonale" in the "Boitelle" Case)", with Servaas van Thiel, *Intertax* Vol 38, issue 2, February 2010, p. 93.
22. "The Elimination of Double Taxation Dividends in the EU: Cobelfret Means the End of Belgium's Final Taxation", with Servaas van Thiel, *Intertax*, Vol. 37, 8/9 August/September 2009.
23. "Commission Proposal for a Modernization of the VAT Rules that are Applied in Respect of Financial and Insurance Services", *Intertax*, Vol. 36, 8/9 (August-September 2008).
24. "Modernisation du cadre réglementaire européen des fonds d'investissement" - Droit des Affaires-Ondernemingsrecht (DAOR) n°87 (October 2008), p. 183.
25. "L'excusabilité du débiteur failli, le sort de ses sûretés personnelles et de son conjoint – 10 ans d'évolution depuis l'adoption de la loi sur les faillites du 8 août 1997", *Revue Générale de Droit Civil Belge* 2007/10.
26. "Les mécanismes de clémence bénéficiant aux sûretés personnelles d'un débiteur en règlement collectif de dettes – Une analyse critique", *Revue Générale de droit civil belge*, 2007/5.
27. "PLC Cross-border Restructuring and Insolvency Handbook 2007/8, (Country Chapter/Belgium), with Michèle Grégoire.
28. "La règle de la primauté de la preuve écrite : une application délicate", Comment on the decision of the Court of appeal of Mons of June 24, 2004, *Revue Générale de Droit Civil Belge* 2006/1.
29. "Le droit international privé économique – Exposé général du nouveau droit positif belge", with Benjamin Docquir, Vanessa de Francquen, Michèle Grégoire, Rafaël Jafferli, Vanessa Marquette and Marc-David Weinberger, *Revue Générale de Droit Civil Belge*, 2005/10.

Book chapters

30. Collecting Value-added tax in the platform economy: overview of the fundamental issues and recent EU 2018 developments, with Edoardo Traversa, **to be published, Intersentia.**
31. The scope of the EU VAT system: traditional & digital economy related questions", "CJEU – Recent Developments in Value Added Tax 2017", Lang et al (Eds), Linde verlag (2018).
32. Recent developments in the CJEU VAT case law on deductions, in "CJEU – Recent Developments in Value Added Tax 2016", Lang et al (Eds), Linde verlag (2017)
33. "Fraude TVA et commerce digital", in "La Fraude TVA", ed. Charlene Herbain, Legitech, Luxembourg.
34. "The Use of Soft Law by the European VAT Legislator, and What the CJEU Makes of It", in "CJEU – Recent Developments in Value Added Tax 2015", Lang et al (Eds), Linde verlag (2016), pp. 21-51.
35. "The Treatment of "Digital products" and Other "E-Services" Under VAT" in M. Lang and I. Lejeune (eds.): "VAT/GST in a Global Digital Economy", Kluwer/Eucotax Series (August 2015), p. 15 to 39.
36. Tax Assessment in a Digital Context: A Critical Analysis of the 2015 EU Rules, in "Value Added Tax and the Digital Economy: The 2015 EU Rules and Broader Issues", eds. M. Lamensch, E. Traversa and S. van Thiel, Kluwer, EUCOTAX Series on European Taxation Vol. 46, p. 39.
37. "TVA de l'Union Européenne - Nouvelles règles régissant l'identification et la localisation des preneurs de services électroniques : une avancée ?" in Ch. Herbain (ed.): "TVA: Taxer, Déduire, Exonérer et punir. Etats des savoir et Perspectives", Legitech, Collégiales du Droit p. 35-57 (August 2015).
38. "Recent VAT Case Law of the CJEU on Taxable Supplies" in M. Lang et al. (eds.): "ECJ – Recent Developments in Value Added Tax", Linde Verlag, p. 87 (June 2015).
39. "Introducing a harmonised financial transaction tax in the EU: A failure in 2012, two steps ahead in 2013, and one step backward in 2014", in S. van Thiel (ed.): "Policies for a sustainable tax future - Tackling base erosion and profit shifting - Recent developments in VAT and the financial transactions tax", CFE Forum Reports on European Taxation – 6 (December 2014).
40. "Lenient constitutional control of the VAT exemption for small-and-medium sized enterprises? - Commentary on the European Court decision in the Schmelz case", in S. van Thiel (ed.) "Tax Law in the light of judgments: Interaction between European law and domestic courts - 2012; Tax Planning: What is (un)acceptable - 2013", Confédération Fiscale Européenne (CFE) Forum Reports on European Taxation – 5 (December 2013).
41. New Council Regulation on VAT cooperation and EUROFISC, Published in Servaas van Thiel (2011): Sharing information across borders in indirect and direct tax – 2010 The permanent establishment in international tax law – 2011, Confédération Fiscale Européenne Forum Reports on European Taxation – 4, p. 76.
42. "Commission Proposal for a modernization of the VAT rules that are applied in respect of financial and insurance services", published in Servaas van Thiel (2008): "VAT harmonisation in the EU and unfinished business" Confédération Fiscale Européenne Forum Reports on European Taxation – 3.

Others

43. "Rendering platforms liable to collect and pay VAT on B2C imports: A silver bullet?", Column, International VAT Monitor, Vol. 28, Issue 2.
44. "Destination based taxation of corporate profits - Preliminary findings regarding tax collection in cross-border situations", Oxford Centre for Business Taxation Working paper series.
45. "EU VAT neutrality in question", Column, International VAT Monitor, Volume 27 Issue 4.
46. "Reforming the VAT system for the 21st century", with Charlène Herbain, in Tax Planning International – Indirect Taxes, Vol. 13, n°8, August 2015.
47. "Blueprint for the implementation of a multilateral and multi-jurisdictional tax on financial transactions, an enabling document for discussion", with Lieven Denys, Avinash Persaud, Bruno Jetin, Rodney Schmidt and Michel Tison, International Expert Report (Leading Group on Innovative Financing) submitted to the G20, September 2011;
48. "Swiss Banking Secrecy - The Erosion of an Institution", Institute for European Studies Working Paper Series - 2/2008;
49. "La Possession" with Michèle Grégoire, Répertoire Pratique du droit belge (Encyclopedia of Belgian Law), May 2008 ;

PROJECTS

▪ Currently:

- Part of a Jean Monnet Network on EU-China relations ("EU-China: Comparative experiences and contributions to global governance in the fields of climate change, trade and competition"). Consortium composed of the Fundación Universitaria San Pablo-Ceu (coordinator), Fudan university, University College London, Institute of European Studies of the Chinese academy of social science, Zhejiang University and the Université Catholique de Louvain.
- "PAYS and iVAT: alternative collection methods for VAT", a multi-disciplinary project co-led with Dr. Mack Saraswat (Newcastle University, Australia), since 2016.

▪ Previously:

- 2018: "Combatting tax evasion, Comparative Law Solution" (project developed in the context of a tailor-made platform developed by LexisNexis© for the exclusive benefit and use of the UAE Ministry of Justice). Author of the report on EU anti-tax fraud and evasion regulatory framework and coordinator of the whole study (including non-EU jurisdictions such as Canada, the US, Morocco and Lebanon).
- 2014-2015: "e-coherence" (a collaboration between the Institute for European Studies at the Vrije Universiteit Brussel and Turku University that investigates value reconciliation in four traditional areas of economic law (trade, competition, intellectual property and investment) and their intersections with two areas with significant non-economic values (environmental protection (e.g. biofuels) and the Information Society (e.g. online expression)).
- 2010: Co-author of the "Blueprint for the implementation of a multilateral and multi-jurisdictional tax on financial transactions, an enabling document for discussion", submitted to the G20 in September 2010.

CONFERENCES & OTHER EVENTS (FORTHCOMING AND PAST TWO YEARS)

▪ Forthcoming:

- Speaker at the "Annual Conference on European VAT Law 2018" organised by ERA (Academy of European Law), Trier 22-23 November (Topic: "Weaknesses of the definitive VAT system proposal and possible ways forward").
- Speaker at the "Annual Tax Law conference" organized by the Bulgarian branch of the IFA, 8-9 November (Topic : the definitive VAT system, is it the end of the road?).
- Speaker at the conference "Court of Justice of the European Union: Recent VAT Case Law conference", WU Vienna, 29-31 January 2019 (Paper: "The role of platforms in the digital age – A comparative analysis between the EU, UK and the Australian systems).
- Speaker at the conference "Digital Taxation Forum", organized by the University of Economics in Prague, 22 February 2019.

- 2018
 - Speaker at a workshop on the “EU MOSS system” organized by the European Court of auditors, 3 October.
 - Trainer at the “Top-Level Seminar on VAT” organized by Erasmus University (Rotterdam), Topic: “EU VAT: Recent developments and outlook”, 26 September.
 - Speaker at the conference: “VAT policy in the European Union : recent developments”, organized by EANO VAT, 6 September (Louvain-la-Neuve). Topic: “ VAT fraud in the EU”.
 - Speaker at the conference “Taxing the digital economy: the way ahead”, Amsterdam Centre for Tax Law of the University of Amsterdam, 28-29 June. Paper: “The proposed Digital Services Tax and VAT compared”.
 - Speaker at the conference: “Tax and the Digital Economy, University of Luxembourg, 29 April. Paper: “Taxation of remote digital services in the EU”.
 - Guest speaker at a doctoral seminar at Bologna University. Keynote speech: “VAT in the digital economy”, 18 May.
 - Speaker at the conference: “Digitalization of Economy: Challenges for the Fundamental Tax Principles”, Katholieke Universiteit Leuven, Belgium, 29 March.
 - Speaker at the seminar “Action Plan on VAT: Towards a Single VAT Area?”, Erasmus University, Rotterdam, 22 February.
 - Speaker at the conference “Taxation and the Digital economy: Comparing Tax Policy responses”, IDEFF – University of Lisbon, 16 February.
 - Rapporteur for the World Customs Organisation Working group on e-commerce (sub-group meetings of 23-25 January).
 - Speaker at the conference: "Court of Justice of the European Union: Recent VAT Case Law conference", 11-13 January 2018, Vienna University (WU), Austria.
- 2017
 - One-day seminar on recent CJEU case law on VAT, excise and car taxes for DG TAXUD (on behalf of the College of Europe).
 - Speaker at the 25th anniversary of the Norwegian Large Taxpayer office, Oslo, 9 November.
 - Trainer in the Erasmus University Top Level Seminar on VAT, Rotterdam, 28-29 September.
 - Speaker at the tax Symposium: “The Era of BEPS”, organised by Hang Seng Management College (Hong Kong), 3-4 August.
 - Instructor in the ERA summer course on EU Tax Law, 10-14 July.
 - Speaker at the annual Tax Symposium of the Oxford Center for Business Taxation (Saïd Business School), 27-28 June.
 - Speaker at the “Accountancy Europe’s Tax Day 2017 on international tax cooperation and global efforts to combat tax avoidance and evasion”, Brussels, 30 May.
 - Speaker at the conference: ““eCommerce – Challenges in VAT at EU Import”, Erasmus University, Rotterdam, 23 May 2017.
 - Discussion Facilitator at the CUSTOMS 2020 and FISCALIS 2020 High-Level Seminar aimed at strengthening cooperation between tax and customs administrations, organised by the EU Maltese Presidency on 27 and 28 April 2017, Malta.
 - Presentation and participation to the discussions of the EU Council of Minister Working group on e-commerce, 20 April 2017, Polish Permanent Representation to the EU, Brussels.
 - Speaker at the OECD Global VAT Forum, “Alternative VAT collection methods”, Paris, 12-14 April 2017.
 - Rapporteur for the FISCALIS 2020 Workshop on small and medium-sized enterprises held in Wroclaw on 19-22 March 2017 (Joint meeting of the Group on the Future of VAT (GFV) and the VAT Expert Group (VEG)).
 - Rapporteur for the WCO working group on e-commerce (sub-group revenue collection), 22-25 January 2017.
 - Speaker at "Court of Justice of the European Union: Recent VAT Case Law conference", 11-13 January 2017, Vienna University (WU), Austria.