

7th EANO VAT PhD Seminar on Indirect Taxes

7 September 2019

School of Law, University of Leeds

9:00 – 9:30 Welcome Address

Rita de la Feria (University of Leeds)

Joachim Englisch (University of Muenster)

Dennis Ramsdahl Jensen (University of Aarhus)

Edoardo Traversa (Catholic University of Louvain)

9:30 - 11:00 Session 1

Chair: Joachim Englisch (University of Muenster)

Intermediaries and VAT in the platform economy

Lily Zechner (University of Graz)

VAT treatment of the digital economy in developing countries

Ananya Banerjee (University of Leeds)

11:00 - 11:30 Coffee Break

11:30 - 13:00 Session 2

Chair: Dennis Ramsdahl Jensen (University of Aarhus)

Excise Duty on Electronic Cigarettes

Alessia Sbroiavacca (University of Udine and University of Trieste)

Is the VAT system more economic than legal?

Luisiana Dobrinescu (West University, Romania)

13:00 - 14:00 Lunch

14:00-16:15 Session 3

Chair: Edoardo Traversa (Catholic University of Louvain))

Split payment mechanism as a tool to tackle organized VAT frauds
Wojciech Dąbrowski (University of Warsaw)

The VAT GAP in the European Union
Desiree Auer (WU Vienna University of Economics and Business)

Tax evasion in developing countries
Tu Tran (University of Leeds)

16:15-16:45 Coffee Break

16:45-17:15 Closing Remarks

Rita de la Feria (University of Leeds)

Joachim Englisch (University of Muenster)

Dennis Ramsdahl Jensen (University of Aarhus)

Edoardo Traversa (Catholic University of Louvain)

Seminar Participants:

Name	Affiliation	Supervisor	PhD Title
Desiree Auer	WU Vienna University of Economics and Business	Prof A. Rust	<i>The VAT GAP in the European Union - Mechanisms to Avoid Fraud in Value Added Tax</i>
Ananya Banerjee	University of Leeds	Prof R. De La Feria	<i>VAT treatment of the digital economy in developing countries, with India as a case study</i>
Wojciech Dąbrowski	University of Warsaw	Prof H. Litwińczuk	<i>Split payment mechanism as a tool to tackle organized VAT frauds</i>
Luisiana Dobrinescu	West University, Romania	Prof. R. Bufan	<i>Is the VAT system more economic than legal?</i>
John Gruson	Eramus University, Rotterdam	Prof M.Merkx	<i>The disruptive emergence of soft law on EU VAT – the legal implications of the use of soft law guidance documents in the implementation of EU VAT legislation and case-law</i>
Dimitra Kouni	University of Athens	Prof A. Tsourouflis	<i>VAT fraud, measures against VAT fraud and taxpayer rights</i>
Giacomo Lindgren	Oserro University	Prof E. Kristoffersson	<i>The identity of a supply in the common system of VAT</i>
Pawel Mikula	University of Warsaw		
Marusa Pozvek	University of Maribor, Slovenia	Prof A. Kopal	<i>The treatment of triangular and chain transactions in VAT</i>
Alessia Sbroiavacca	University of Udine and University of Trieste	Prof D. Stevanato	<i>Excise Duty on Electronic Cigarettes</i>
Selina Siller	WU Vienna University of Economics and Business	Prof A. Rust	<i>Outsourcing between unrelated companies in Value Added Tax</i>
Konsad Slowinski	CEU San Pablo University	Prof M. Villar Ezcurra	<i>Is the reverse charge in VAT an effective and sufficient instrument in the fight against VAT fraud?</i>
Tu Tran	University of Leeds	Prof R. De La Feria	<i>Tax Evasion in developing countries: evidence from Vietnamese Micro, small, and medium-sized enterprises</i>
Gilbert Wumi- Edrems	University of London	Dr Y. Zu	<i>The Impact of BREXIT on the United Kingdom Value Added Tax</i>
Lily Zechner	University of Graz	Prof T. Ehrke-Rabel	<i>Intermediaries and VAT in the platform economy</i>

