Can (EU) VAT Contribute to a Fairer Society?

5th EANOVAT Conference on Indirect Taxes

6 September 2019

Centre for Business Law and Practice (CBLP)
School of Law, University of Leeds

8:30 – 9:00  Registration

9:00 – 9:30  Welcome Address

Can (EU) VAT Contribute to a Fairer Tax System?
Edoardo Traversa (Catholic University of Louvain)

Can (EU) VAT Contribute to a Fairer Society?
Rita de la Feria (University of Leeds)

9:30 – 11:20  Session 1: VAT Fraud and Avoidance (Equity)
Chair: Dennis Ramsdahl Jensen (University of Aarhus)

Recent EU Initiatives on VAT Fraud
Caroline Edery (European Commission, TAXUD)

EU VAT Fraud: Consequences and Challenges
Marie Lamensch (Free University of Brussels)

(EU) VAT Avoidance: Challenges and Responses
Pernilla Rendahl (University of Gothenburg)

11:20 – 11:40  Coffee Break

11:40 – 13:00  Chair: Joachim Englisch (University of Muenster)

CJEU jurisprudence on VAT fraud and avoidance
David Hummel (CJEU)

Using New Technologies to Combat VAT fraud
Madeleine Merkx (Erasmus Rotterdam University)

*Combating VAT Fraud: administrative cooperation initiatives*
Nevia Cicin-Sain (University of Zagreb)

13:00 - 14:00  Lunch

14:00-15:40  Session 2: VAT Base (Efficiency and Neutrality)

Chair: Edoardo Traversa (Catholic University of Louvain)

*The (Litigation) Costs of VAT Exemptions*
Tina Ehrke-Rabel (University of Graz)

*Reform of VAT on Financial Services and the FTT*
Philippe Gamito (Baker McKenzie, London)

*Indirect taxes as a social tool: the sugar tax*
Max Schofield (3 Paper Buildings, London)

*Do exclusions from the VAT base reduce inequality?*
Rita de la Feria (University of Leeds) (with Artur Swistak (IMF))

16:00-16:20  Coffee break

16:20 - 17:50  Roundtable: VAT and Brexit

Chair: Chris Giles (FT)

Jeremy Cape (SPB, London)

Rebecca Sheldon (15 Old Square, London)

Dilpreet Dhanoa (SPB, Dubai)

Timothy Lyons (39 Essex Chambers, London)

17:50-18:20  Closing Remarks

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