

***Can (EU) VAT Contribute to a Fairer Society?***

***5th EANO VAT Conference on Indirect Taxes***

**6 September 2019**

**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)

*Combating VAT Fraud: administrative cooperation initiatives*

Nevia Cicin-Sain (University of Zagreb)

**12:40 - 13:40 Lunch**

**13:40-15:20 Session 2: VAT Base (Efficiency and Neutrality)**

Chair: Edoardo Traversa (Catholic University of Louvain)

*Indirect taxes as a social tool: the sugar tax*

Max Schofield (3 Paper Buildings)

*The (Litigation) Costs of VAT Exemptions*

Tina Ehrke-Rabel (University of Graz)

*Do exclusions from the VAT base reduce inequality?*

Rita de la Feria (University of Leeds) (with Artur Swistak (IMF))

**15:20-15:40 Coffee break**

**15:40 - 17:00 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)

**17:00-17:30 Closing Remarks**

*Can (EU) VAT Contribute to a Fairer Society?*

Joachim Englisch (University of Muenster)

Dennis Ramsdahl Jensen (University of Aarhus)

