

Can (EU) VAT Contribute to a Fairer Society?

5th EANO VAT 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 Merkkx (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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