

## *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
<b>Desiree Auer</b>	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>
<b>Ananya Banerjee</b>	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>
<b>Wojciech Dąbrowski</b>	University of Warsaw	Prof H. Litwińczuk	<i>Split payment mechanism as a tool to tackle organized VAT frauds</i>
<b>Luisiana Dobrinescu</b>	West University, Romania	Prof. R. Bufan	<i>Is the VAT system more economic than legal?</i>
<b>John Gruson</b>	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>
<b>Dimitra Kouni</b>	University of Athens	Prof A. Tsourouflis	<i>VAT fraud, measures against VAT fraud and taxpayer rights</i>
<b>Giacomo Lindgren</b>	Oserro University	Prof E. Kristoffersson	<i>The identity of a supply in the common system of VAT</i>
<b>Pawel Mikula</b>	University of Warsaw		
<b>Marusa Pozvek</b>	University of Maribor, Slovenia	Prof A. Kopal	<i>The treatment of triangular and chain transactions in VAT</i>
<b>Alessia Sbroiavacca</b>	University of Udine and University of Trieste	Prof D. Stevanato	<i>Excise Duty on Electronic Cigarettes</i>
<b>Selina Siller</b>	WU Vienna University of Economics and Business	Prof A. Rust	<i>Outsourcing between unrelated companies in Value Added Tax</i>
<b>Konsad Slowinski</b>	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>
<b>Tu Tran</b>	University of Leeds	Prof R. De La Feria	<i>Tax Evasion in developing countries: evidence from Vietnamese Micro, small, and medium-sized enterprises</i>
<b>Gilbert Wumi- Edrems</b>	University of London	Dr Y. Zu	<i>The Impact of BREXIT on the United Kingdom Value Added Tax</i>
<b>Lily Zechner</b>	University of Graz	Prof T. Ehrke-Rabel	<i>Intermediaries and VAT in the platform economy</i>

