

Inaugural Lecture: Professor Rita de la Feria VAT Anti-fraud Policy, Third Party Liability, and the Rule of Law

Moot Court Room, Liberty Building, University of Leeds
5.30pm, 7 February 2017

The inaugural will be preceded by a short conference, starting at 4pm, with a range a speakers on various taxation issues, namely:

- Professor Judith Freedom (Oxford University) on tax avoidance
- Professor Amparo Grau (Complutense University of Madrid) on tax avoidance and corporate social responsibility
- Assistant Professor Karina Elgaard (University of Copenhagen) on VAT grouping
- Assistant Professor Charlene Herbain (University of Luxembourg) on VAT fraud
- Max Schofield (UK Barrister) on VAT rates

The conference is open to all attending the inaugural. However, attendance is not mandatory and registration will be available at 5pm for the Inaugural Lecture.

The size of VAT fraud across Europe is said to be extremely high. It is therefore unsurprising that the last few years have seen a strengthening of VAT anti-fraud policy across most Member States, with an upsurge in both legislative and administrative measures adopted at both national and EU level. These measures have essentially taken two forms, namely measures to combat the VAT fraud and evasion phenomenon, and measures to counter the costs of VAT fraud. Amongst the later are measures focussing primarily on the transfer of liability to third parties, and their responsabilisation for the enforcement of the tax law. Anti-fraud policy appears to be no longer regarded solely as a deterrent or as a form of punishment, but as an additional source of revenue, or a compensatory measure for the revenue lost through fraud. These developments are evidence of a significant shift in VAT anti-fraud, motivated by public finance concerns; a shift from crime suppression to crime management.

