

Kluwer International Tax Blog

The Contents of EC Tax Review, Volume 28, Issue 4, 2019

Ben Kiekebeld (General Editor EC Tax Review and tax adviser at Ernst & Young Belastingadviseurs LLP) · Friday, August 16th, 2019

We are happy to inform you that the latest issue of the journal is now available and includes the following contributions:

Rita de la Feria, *The New VAT General Reverse-Charge Mechanism*

In this article, the author critically examines the EU proposal on tackling VAT fraud perpetrated through missing traders.

Diane de Charette, *The Anti-Tax Avoidance Directive General Anti-Abuse Rule: A Legal Basis for a Duty on Member States to Fight Tax Abuse in EU Corporate Direct Tax Law*

This article seeks to highlight how EU Law had left pending several interrogations about the existence of a duty to fight tax avoidance under the EU abuse of law principle, in particular in direct taxes. The situation should be remedied thanks to the introduction of Article 6 General Anti-Abuse Rule of the Anti-Tax Avoidance Directive that now establishes a clear duty for Member States to fight tax abuse, thus diminishing in this context the importance of the debate around the existence and substance of the EU general principle of abuse of law. In addition, the Anti-Tax Avoidance Directive General Anti-Abuse Rule (ATAD GAAR), that also applies domestically, provides a new legal basis for the EU to monitor the Member States' attitude towards tax payers that shall aim at a right balance. National measures motivated by protectionism or a general aggressive stance against tax payers must not affect fundamental freedoms, just as much as complacent behaviours towards tax abuse jeopardising a sound tax competition in the internal market, must not be allowed. With the ATAD GAAR, the moral and political debates on tax abuse join an ordo-liberal objective of tax convergence aiming towards an EU tax level-playing field.

Vasiliki Athanasaki, *A Critical Approach to GAARs in the Greek and EU Tax Law*

In this article, the author examines anti-avoidance rules in Greek and various areas of EU Tax Law to reveal the tendency of adopting a multi-tiered approach of enacting specific as well as general

anti-avoidance rules to combat BEPS.

Kyriaki Yiallourou, *The Limitations of the VAT Gap Measurement*

This article presents a thorough overview of the VAT Gap measurement as an indicator of fraud. Recently, the measurement has received prime attention for its perceived correlation to the revenues lost due to fraud and its ability to help in the enactment of measures to eliminate it. The article aims at pointing out a so far unexplored limitation of this measurement, namely the absence of regional disparities. It is suggested that Small-Medium Enterprises (SMEs) located in rural areas can potentially be more prone to evade Value Added Tax (VAT), than those located in urban areas. Yet regional disparities are not taken into consideration, and do not influence, the VAT Gap measurement. It is argued that the lack of empirical data regarding regional disparities challenges the effectiveness of the measurement. This limits the possibility of having a wider understanding of VAT fraud tendencies and challenges the enactment of effective anti-fraud policy. It is nevertheless argued that, despite this limitation, consideration should be given to reforms that target SMEs within rural settings, such as increasing the levels of audits and enhancing tax morale.

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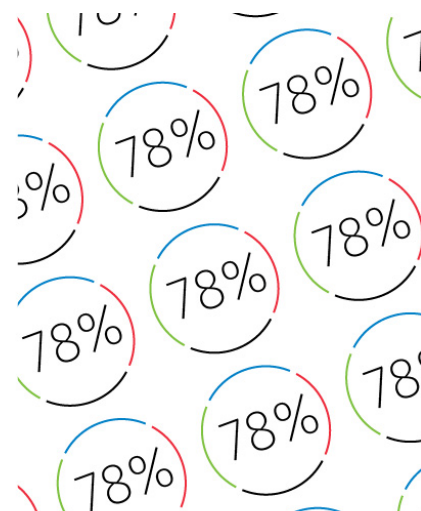
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