



Universidad de Almería



Scuola Europea di Alti
Studi Tributari

CALL FOR PAPERS

INTERNATIONAL CONFERENCE ON TAX STUDIES PROBLEMS OF APPLICATION OF VAT: BETWEEN HARMONIZATION AND PROCEDURAL AUTONOMY

18TH -19TH OCTOBER 2012

Dear Colleagues,

We would like to draw your attention to the Call for Papers for the **"International Conference on Tax Studies: Problems of application of VAT: between harmonization and procedural autonomy"** of the University of Almería, in collaboration with SEAST (European School of Advanced Fiscal Studies) of the University of Bologna.

On behalf of the University of Almería we would like to invite scientists and practitioners to participate with their papers and presentations in the upcoming conference. The conference committee is looking forward to an early response from the representatives of Tax Law as well as practitioners in the field.

Our main objective is the sharing of experiences, general and specific to each Member State, troubleshooting on application of the Value Added Tax. Especially it will be valued the experiences that contribute to reduce the indirect tax burden on the production structure without undermine the fulfilment of the objectives that will facilitate tax collection measures and safeguards of who performs properly its tax obligations.

As a direct consequence of this, other aims of the project are the development of improvement proposals to submit to the European Commission and the States, as well

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as the supply to taxpayers of guidelines on the consequences of their behavior and the steps for both lower indirect costs as the fastest recovery of VAT deductible, regardless of where they conduct operations.

The conference will be held at **University of Almería** in **October 18th and 19th, 2012.**

Submission Guidelines:

We invite researchers, students, and practitioners to submit individual or collective Papers.

The papers and presentations should be related to anyone of the different Conference's sections. We are particularly interested in state specific issues or common problems treated from the national perspective, taking consideration of the Green Paper on the future of VAT

(http://ec.europa.eu/taxation_customs/common/consultations/tax/2010_11_future_vat_en.htm).

Main subjects to be treated at the Meeting will be:

- (I). The principle of neutrality from the perspective of tax procedures.
- (II) Proposed administrasing systems in the Green Book on VAT.
- (III). The documentation required for the practice of deducting.
- (IV). Combating fraud and practice of deducting.
- (V). Chargeable event and chargeability of VAT from the standpoint of the principle of neutrality.
- (VI). Limitation and prescription periods on the recovery of VAT: a right of claim.
- (VII). The securities on acquirer/receiver who bears the tax and taxpayer.
- (VIII). The role of the acquirer/receiver in the applicability options of VAT.
- (IX). The legitimacy acquirer/receiver on procedure for assessing and revision procedures between the Treasury and the taxpayer.

Proposal:

Proposals should include: a) your name, title, affiliation and email address; b) title of the paper; c) a 100 word abstract, and; e) a 500 word summary of the argument, which should include the relationship of the paper to the literature, the research question, methods and, where applicable, findings. No presence in Congress is needed for acceptance and subsequent publication.

The **deadline for paper abstracts** is **July 25th, 2012.**

Abstracts may be submitted either in English, French, Italian, Portuguese or Spanish (in either Word or PDF). They **should be sent by email** to **taxlaw@ual.es**. A total of two presentations per person will be permitted.

All proposals are subject to peer review. Applicants will be informed of acceptance by July 31st, 2012.

New deadline for paper abstracts. Due to the holiday period of some researchers, we will open a second deadline: September 20th, 2012. In this case, applicants will be informed of acceptance by September, 25th.

Definitive paper:

The extension of the papers final version should be a maximum of 10 pages; in Arial 12; 3 cm margins; and line spacing 1.5. They should be sent on October, 1st. All accepted papers will be published.

Scientific Committee Members:

- José María Martín Delgado: Professor of Tax Law at the University of Málaga. Ex-Counselor of Education of Andalusian Government. Ex-President Rector of the University of Málaga and the International University of Andalusia.
- Fernando Fernández Marín: Professor of Tax Law at the University of Almeria. Main Researcher of Estatuto jurídico común del contribuyente en la Unión Europea, granted by Ministerio de Ciencia y Tecnología.
- Adriano di Pietro: Professor of Tax Law at the University of Bologna. Head of the *Scuola Europea di Alti Studi Tributari* and the *Studi Tributari Europei* review.
- Jacques Malherbe: Emeritus Professor of Tax Law at the University of Lovaine-La Neuve. Corporate and tax practitioner. International and private arbitrator at the International Chamber of Commerce.

Conference Information

For further information on the conference, please **contact:** taxlaw@ual.es and www.taxlawual.es

We would be thankful if you could circulate the Call for papers among potentially interested people and are looking forward to welcoming you in Almería.

With kind regards,

Fernando Fernández Marín
Director of the Conference

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Professor of Tax Law, University of Almería

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