

Contents

Preface	V
List of Authors	VII
<i>Roland Ismer/Elena Fuchs</i> Rights and Obligations of Taxable Persons when VAT Fraud is Concerned	1
<i>Edoardo Traversa/Emanuele Ceci</i> Delimiting the margin of maneuver of tax administrations in fighting VAT fraud	23
<i>David Hummel</i> CJEU: Substance over form “principle” and new tendencies	59
<i>Nevia Čičin-Šain</i> VAT Treatment of Sharing and Gig Economy within the EU	67
<i>Roger Smith</i> GST/HST Obligations imposed on Digital Platforms: The Canadian Approach	107
<i>Rebecca Millar</i> GST and the sharing economy in Australia and New Zealand	119
<i>Sebastian Pfeiffer</i> Taxable Persons and Related Issues	151
<i>Giorgio Beretta</i> Taxable and Non-Taxable Transactions	169
<i>Madeleine Merckx</i> The four flavours of the place of supply in EU VAT	205
<i>Peter Sanderson</i> Comments on the four flavours of the place of supply in EU VAT	229
<i>Ad van Doesum/Frank Nellen</i> Taxable Amount and VAT Rates	233
<i>Marcos Alvarez Suso</i> The Refund of VAT unduly paid to the Tax Authorities. Any news from the ECJ? Recent Cases on B2B and B2C Transactions	257
<i>Andrea Parolini/Andrea Rottoli</i> Exemptions in VAT Law	269

Contents

<i>Marie Lamensch</i>	
Right to deduct	285
<i>Joseph Sammut</i>	
Comments on CJEU cases discussed in Session 8	313
<i>Ine Lejeune</i>	
Improving the uniform application of the VAT Directive and the legal protection of unpaid tax collectors	319
<i>Melchior Wathelet</i>	
Transfer the VAT preliminary references to the General Court	345
Series on International Tax Law.....	351