

The Department of Tax and Fiscal Law at the University of Graz is pleased to invite you to the seminar

European VAT and the Sharing Economy

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Moderation by Univ.-Prof. **Tina Ehrke-Rabel**

The past few years have seen the sensational rise of new models of production, distribution and consumption, synthetically labelled as the “sharing economy”. The advent of such new economic models, fuelled by digital platforms like Airbnb, Uber, GuestToGuest and BlaBlaCar, however poses a host of legal concerns. This is mainly because traditional legal categories such as suppliers and customers, employees and self-employed, business and private spheres, are not entirely viable to capture the complex reality of the sharing economy.

Against this background, the talk aims to evaluate the feasibility to apply a tax such as European VAT, which was conceived in the 1960s, to the 21st Century reality of the sharing economy. In particular, through the aid of interpretative legal sources and a framework of selected tax principles, I will seek to relate the specifics of the sharing economy to the following EU VAT propositions: the concepts of “taxable persons” and “taxable transactions”, the CJEU’s doctrine on “composite supplies”, the “place of supply” rules, and the attribution to platforms of a “liability for collection and remittance of VAT”. Building on such analysis, I will finally formulate a series of recommendations for improving the current EU VAT system.

Thursday | 22 November 2018 | 9:00–11:00
RESOWI | room SR 15.21 | 2nd floor | building B
We look forward to seeing you at the Seminar.