



CRIMINAL LAW PROTECTION OF THE FINANCIAL INTERESTS OF THE EU –
FOCUSING ON MONEY LAUNDERING, TAX FRAUD, CORRUPTION AND ON
CRIMINAL COMPLIANCE IN THE NATIONAL LEGAL SYSTEMS WITH
REFERENCE TO CYBERCRIME

HERCULE III PROJECT— HUUNIMISKOLCPFI 786253



WORKSHOP

**THE CRIMINAL LAW PROTECTION OF THE FINANCIAL INTERESTS OF THE
EUROPEAN UNION – SPECIAL ISSUES: VAT FRAUD**

University of Oradea

Date: 29-31th October 2018

PROJECT ACTIVITY 3.2.

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PLANNED PROGRAMME OF THE WORKSHOP

Aim of the workshop: The fight against VAT fraud in the EU legal and practical point of view with regard to the protection of the financial interests of the European Union.

Organizers: Faculty of Law of the University of Miskolc, the Association of Hungarian Lawyers for the European Criminal Law, Research Centre for European Criminal Law of the Faculty of Law of the University of Miskolc, University of Oradea Faculty of Law

30th October (Tuesday)

Venue:

- 8.30-9.00 **REGISTRATION**
- 9.00-9.05 **WELCOME & OPENING OF THE WORKSHOP**
Prof. Dr. Valentin Mirisan (University of Oradea, Faculty of Law)
Prof. Dr. Akos Farkas (University of Miskolc, Faculty of Law)
- 9.05-9.25 **NEW DEVELOPMENTS OF THE FIGHT AGAINST VAT FRAUD IN THE PRAXIS OF THE ECJ**
Prof. Dr. David Hummel (European Court of Justice)
- 9.25-9.45 **THE NEW VAT FRAUD POLICY OF IN ROMANIA AND THE LEGAL FRAMEWORK OF THE REGULATION**
Prof. Dr. Valentin Mirisan – Lecturer Dr. Ligia-Valentina Mirișan (University of Oradea, Faculty of Law)

1ST SECTION

EFFECTIVE COMBAT OF VAT FRAUD IN ROMANIA –
PRACTICAL QUESTIONS AND ANSWERS

Chairman: Prof. Dr. Valentin Mirisan, Assoc. Prof. Dr. Christian Mihes, Lecturer Dr. Diana Cirmaciu
(University of Oradea)

- 9.45-10.00 **FIGHT AGAINST VAT FRAUD FROM THE PROSECUTOR'S POINT OF VIEW**
Alin Leucea (Public Prosecutor, Romania)
- 10.00-10.15 **COMBATING VAT FRAUD IN JUDICIAL PRACTICE**
Lecturer Dr. Carmen Adriana Domocoș (judge, Head of the Court of Bihor County, Romania)
- 10.15-10.30 **COMBATING VAT FRAUD FROM THE POINT OF VIEW OF THE ADVOCATES**
Radu Dacin (advocate from the Bar Association of Bihor County)
- 10.30-10.45 **COMBATING VAT FRAUD FROM THE POINT OF VIEW OF THE TAX OFFICER**
Lecturer Dr. Diana Cîrmaciu (Vice Dean, University of Oradea Faculty of Law) – Codruța Tivadar (Anti Fraud Inspector, National Fiscal Anti Fraud Directorate)
- 10.45-11.15 **DISCUSSION, QUESTIONS**
- 11.15-11.30 **COFFEE BREAK**

2ND SECTION

GOOD PRACTICE IN THE FIGHT AGAINST VAT FRAUD IN THE OTHER MEMBER STATES I.

Chairman: Prof. Dr. Gerhard Dannecker (University of Heidelberg)

EXPERIENCE FROM GERMANY

- 11.30-11.45 **FIGHT AGAINST VAT FRAUD IN GERMANY**
Prof. Dr. Gerhard Dannecker (Head of Department, University of Heidelberg)
- 11.45-12.00 **PRACTICAL PROBLEMS AND ANSWERS IN THE PROSECUTOR'S PRACTICE**
Dr. Kai Sackreuther (Public Prosecutor, Public Prosecutor's Office of Mannheim)

EXPERIENCE FROM ITALY

- 12.00-12.15 **FIGHT AGAINST VAT FRAUD IN ITALY**
Dr. Vincenzo Carbone (Rome Bar Association – Lawyer and Member of the “Anti-Money Laundering” Commission)
- 12.15-12.30 **PRACTICAL QUESTION ABOUT THE FIGHT AGAINST VAT FRAUD IN ITALY**
Emanuela Furini (The Large Business Taxpayers Office, LAZIO'Regional Directorates, Italian Revenue Agency – ROMA)
- 12.30-13.00 **DISCUSSION, QUESTION**
- 13.00-14.00 **LUNCH BREAK**
(Lotus Therm Spa&Luxury Resort, Strada Victoria 20, Băile Felix 417500, Romania)

3RD SECTION

GOOD PRACTICE IN THE FIGHT AGAINST VAT FRAUD IN OTHER MEMBER STATES II.

Chairman: Prof. Dr. Robert Kert (Vienna University of Economics and Business)

EXPERIENCE FROM AUSTRIA

- 14.00-14.15 **LEGAL FRAMEWORK AND PRAXIS OF THE FIGHT AGAINST VAT FRAUD IN AUSTRIA**
Prof. Dr. Robert Kert (Vienna University of Economics and Business)
- 14.15-14.30 **VAT FRAUD-COMPLIANCE IN AUSTRIA**
Ass. Prof. Dr. Stefan Schumann (University of Linz)

EXPERIENCE FROM GREECE

- 14.30-14.45 **FIGHT AGAINST VAT FRAUD IN GREECE**
Dr. Polyxeni Tsouli (Court of Justice of Thessaloniki)

EXPERIENCE FROM HUNGARY

- 14:45-15.00 **NEW TENDENCIES OF THE VAT REGULATION IN THE EU**
Dr. Éva Erdős (Associate Professor, Head of the Department of Financial Law, University of Miskolc)
- 15.00-15.15 **FIGHT AGAINST VAT FRAUD IN HUNGARY**
Dr. Judit Jacsó PhD (Associate Professor, Vice Dean, University of Miskolc) – Dr. Udvarhelyi Bence PhD (Scientific Researcher, University of Miskolc)
- 15.15-16.45 **DISCUSSION, QUESTION**
- 15.45-16.00 **COFFEE BREAK**

4TH SECTION

GOOD PRACTICE IN THE FIGHT AGAINST VAT FRAUD IN OTHER MEMBER STATES III.
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Chairman: Prof. Dr. Ákos Farkas (University of Miskolc)

- 16.00-16.15 **FIGHT AGAINST VAT FRAUD IN THE PROSECUTORS' PRACTICE**

Dr. Ádám Péceli (Public Prosecutor, Department of Terrorism, Money Laundering and Military Offenses, Office of the Prosecutor General of Hungary) – Dr. Melinda Szabó (Public Prosecutor, Head of Section, Chief Prosecutor’s Office of the Capital)

- 16.15-16.30 **FIGHT AGAINST VAT FRAUD IN THE JUDICIAL PRACTICE**
Dr. Horváth Péter Tamás (National Office of Judiciary)
- 16.30-16.45 **FIGHT AGAINST VAT FRAUD FROM THE POINT OF VIEW OF THE TAX AUTHORITY**
Tamás Jármai head of department (National Tax and Customs Administration, Customs Directorate of B.-A.-Z. County)
- 16.45-17.00 **VAT FRAUD AND MONEY LAUNDERING IN THE PRAXIS OF THE HUNGARIAN FIU**
Dr. András Tóth major (National Tax and Customs Administration, Office against Money Laundering and Terrorist Financing)
- 17.00-17.15 **THE ROLE OF THE AUDITOR AND TAX ADVISORS IN THE FIGHT AGAINST VAT FRAUD**
Dr. Nóra Rácz, auditor, tax consultant (Leitner Leitner Partner, Budapest)
- 17.15-17.30 **CRIMINOLOGICAL ASPECTS OF VAT FRAUD**
Dr. Erika Váradi-Csema (Associate Professor, University of Miskolc)
- 17.30-17.45 **TAX FRAUD AND CYBERCRIME**
Assoc. Prof. Dr. Christian Mihes (University of Oradea Faculty of Law and Jurisprudence)
- 17.45-18.30 **DISCUSSION, QUESTIONS**