Taxation of the digital economy is in the spotlight. The OECD/G20 is developing ideas and the EU published proposals to tax the digital economy. During this conference the several options to tax the digital economy will be discussed.

**Amsterdam | 28 and 29 June 2018**

**Chair**
- Prof. Dr Mariken van Hilten (ACTL/Judge at the Netherlands Supreme Court)
- Prof. Dr Otto Marres (ACTL/Meijburg & Co)
- Prof. Dr Pasquale Pistone (IBFD)
- Prof. Dr Peter Wattel (ACTL/Advocate-General at the Netherlands Supreme Court)
- Prof. Dr Dennis Weber (ACTL/Loyens & Loeff)
- Prof. Dr Stef van Weeghel (ACTL/PricewaterhouseCoopers)

**Speakers**
- Dr Andres Baez (Universidad Carlos III, Madrid)
- Dr Aleksandra Bal (IBFD)
- Dr Vikram Chand (Tax Policy Center at University of Lausanne)
- Prof. Dr Ana Paula Dourado (Lisbon University)
- Dr Charlene Herbain (University of Luxembourg, Law Square)
- Dr Stjepan Gadzo (IBFD)
- Sriram Govind (WU Vienna)
- Vasiliki Koukoulioti (Queen Mary University London)
- Prof. Dr Marie Lamensch (Institute for European Studies, Brussels)
- Paolo Ludovici (Ludovici Piccone & Partners)
- Prof. Dr Ruth Mason (University of Virginia)
- Dr Joao Nogueira (IBFD)
- Prof. Dr Gert-Jan van Norden (Tilburg University/Meijburg & Co)
- Marcel Olbert (University of Mannheim)
- Julien Pellefigue (Taj, Paris)
- Jan Bart Schober (Loyens & Loeff)
- Jonathan Schwarz (Temple Tax Chambers)
- Raffaele Russo (Senior Advisor to the Italian Minister of Economy and Finance)
- Prof. Piergiorgio Valente (Link Campus University/Valente Associati)
- Dr Maarten de Wilde (Erasmus University)

**Registration**
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## Programme

**Thursday 28 June 2018**

### Opening

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### Opening

- **Chair:** Prof. Dr Dennis Weber (ACTL/Loyens & Loeff)
- **Chair:** Prof. Dr Pasquale Pistone (IBFD)
- **Keynote speaker:** Raffaele Russo (Senior Advisor to the Italian Minister of Economy and Finance)

### Panel 1: Value creation

**Chair:** Prof. Dr Pasquale Pistone (IBFD)

- **Origin versus destination principle: where to go?** - Dr Maarten de Wilde (Erasmus University)
- **How to apply the arm’s length principle to the digital economy (data-mining; data processing; data-marketing)** - Marcel Olbert (University of Mannheim)
- **Use of data and user participation in value creation** - Vasiliki Koukoulioti (Queen Mary University London)
- **The profit allocation rules in the EU proposal** - Jan Bart Schober (Loyens & Loeff)

### Panel 2: Significant Digital Presence

**Chair:** Prof. Dr Dennis Weber (ACTL/Loyens & Loeff)

- **Outline of a Significant Digital Presence nexus** - Prof. Dr Pasquale Pistone (IBFD)
- **Digital, revenue-based and user-based factors** - Dr Stjepan Gadzo (IBFD)
- **Inspiration from VAT place of services and place of destination rules** - Prof. Dr Gert-Jan van Norden (Tilburg University/Meijburg & Co)
- **Some tax treaty problems** - Dr Vikram Chand (Tax Policy Center at University of Lausanne)
14.00-15.00  Panel 3: Long term solutions
Chair: Prof. Dr Otto Marres (ACTL/Meijburg & Co)
- What is the best long term option? - Prof. Dr Ana Paula Dourado (Lisbon university)
- Panel discussion with Dr Maarten de Wilde (Erasmus University), Dr Vikram Chand (Tax Policy Center at University of Lausanne) and Dr. Andres Baez (Universidad Carlos III, Madrid)

15.00-15.15  Break

15.15-16.45  Panel 4: Target, temporary solutions-I
Chair: Prof. Dr Peter Wattel (ACTL/Advocate-General at the Netherlands Supreme Court)
- The EU Digital services Tax (DST) proposal - Sriram Govind (WU Vienna)
- Some critical remarks about the DST proposal - Prof. Piergiorgio Valente (Link Campus University/Valente Associati)
- DST versus (other) indirect taxes - Prof. Dr Marie Lamensch (Institute for European Studies, Brussels)

16.45-17.00  Break

17.00-18.00  Panel 5: Target, temporary solutions-II
Chair: Prof. Dr Peter Wattel (ACTL/Advocate-General at the Netherlands Supreme Court)
- WTO and EU concerns - Dr Joao Nogueira (IBFD)
- Withholding tax on certain types of digital transactions - Dr Andres Baez (Universidad Carlos III, Madrid)

18.00-19.00  Drinks

Speakers Dinner
**Friday 29 June 2018**

**9.00-11.30 Panel 1: National approaches**

Chair: Prof. Dr Dennis Weber (ACTL/Loyens & Loeff)

- UK WHT on online revenues derived from intermediation and online advertising - Jonathan Schwarz (Temple Tax Chambers)
- The Italian web tax - Paolo Ludovici (Ludovici Piccone & Partners)
- Taxing Digital Sales in the U.S. States - Prof. Dr Ruth Mason (University of Virginia)

**11.30-11.45 Coffee break**

**11.45-13.00 Panel 2: Capita Selecta**

Chair: Prof. Dr Mariken van Hilten (ACTL/Judge at the Netherlands Supreme Court)

- Taxation of Cryptocurrencies (Bitcoins, etc) - Dr Aleksandra Bal (IBFD)
- OSS & MOSS in the DST proposal and in VAT - Dr Charlene Herbain (University of Luxembourg, Law Square)
- Game theory - Julien Pellefigue (Taj, Paris)

**No lunch**

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