



## ACTL-IBFD-Conference

# Taxing the digital economy: the EU proposals and other insights

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

[actl.uva.nl](http://actl.uva.nl) > News & Events

# Location

De Industriële Groote Club  
(in the "Groote zaal")  
Dam square 27  
(next to Gassan Diamonds)  
1012 JS Amsterdam

[igc.nl](http://igc.nl)

# Organization

The conference is organized by the Amsterdam Centre for Tax Law (ACTL) of the University of Amsterdam and IBFD

[actl.uva.nl](http://actl.uva.nl)  
[ibfd.org](http://ibfd.org)

# Programme

Thursday 28 June 2018

## 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)

## 9.00-11.00 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)

## 11.00-11.15 Coffee break

## 11.15-13.00 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)

## 13.00-14.00 Lunch

**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 Wattell (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**

**Sponsors**

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