INTERTAX

Wolters Kluwer

INSTITUTO DE DIREITO ECONÓMICO FINANCEIRO E FISCAL FDL

UNIL | Université de Lausanne

TAXATION AND THE DIGITAL ECONOMY: COMPARING TAX POLICY RESPONSES

16 February 2018

Joint initiative IDEFF/Univ. Lausanne/Intertax

Scientific Coordination:

Ana Paula Dourado & Rita de La Feria (IDEFF / Univ. Lisbon)

Robert Danon; Vikram Chand & Alessandro Turina (Univ. Lausanne)

Programme

8:50 - 9:00

Welcome address
Ana Paula Dourado (Intertax & IDEFF, University of Lisbon)
Robert Danon (University of Lausanne)

9:00 - 9:30

BEPS Action 7 and its implementation in the MLI
Keynote Speaker: **Manuel De Los Santos** (OECD)

9:30 - 10:00 - Debate

Session 1: Digital economy and international corporate tax reform
Session chair: Ana Paula Dourado (University of Lisbon)

10:00 - 10:20

Taxing digital business models: the current state of play
Vikram Chand (University of Lausanne)

10:20 - 10:40

Implications of digitalisation for international corporate tax reform
John Vella (Oxford University)

10:40 - 11:10 - Debate

11:10 - 11:30 – Coffee break

Session 2: The digital PE
Session chair**:** Marie Lamensch (Vrije Universiteit Brussel; Université Catholique de Louvain)

11:30 – 11:50

The concept of digital PE and significant economic presence
Pasquale Pistone (IBFD/WU/University of Salerno)

11:50 - 12:10

Pushing the boundaries of Art. 2? Unilateral measures and the substantive scope of application of tax treaties.
Roland Ismer (University of Erlangen - Nuremberg)

12:10 - 12:40 - Debate

12:40 - 14:00 - Lunch

Session 3: Digital economy and source taxation

Session chair**:** Charlène Herbain (University of Luxembourg)

14:00 - 14:40

Withholding tax on services and royalties - BEPS Action 1
Adolfo Martin (University of Jerez)
Yariv Brauner (University of Florida)

14:40 - 15:00

Between income and turnover: which form of source taxation for the digital economy?
Alessandro Turina (University of Lausanne, IBFD)

15:00 - 15:30 – Debate

15:30 - 15:50 – Coffee break

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Session 4: VAT and the digitalisation of the economy

Session chair**:** Roland Ismer (University of Erlangen - Nuremberg)

15:50 - 16:10

Adoption of the e-commerce VAT package: the road ahead is still a rocky one
Marie Lamensch (Vrije Universiteit Brussel, Université Catholique de Louvain)

16:10 - 16:30

New technologies and VAT fraud.
Charlène Herbain (Law Square, University of Luxembourg)

16:30 - 17:00 – Debate

Session 5: Comparing tax policy responses

Session Chair: Adolfo Martin (University of Jerez)

17:00 - 17:20

Comparing tax policy responses
Maarten de Wilde (Erasmus University of Rotterdam, Loyens & Loeff N.V.)

17:20 – 17:40

Tax policy alternatives for the EU
Ana Paula Dourado (Intertax & IDEFF, University of Lisbon)

17:40 – 18:10

Debate and concluding remarks

Assistant: **Joana Fernandes - joanafernandes@fd.ulisboa.pt**

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