University of Amsterdam
Amsterdam Centre for Tax Law

ACTL
Designing the Tax System for a Cashless, Platform-Based and AI-Driven Society.

afternoon seminar, 24 March 2020

Tackling E-Commerce VAT Fraud: Data Protection Rules & Automated Decision Making

The New "Follow The Money" Rules and the VAT Liability of Online Platforms: In Line with the Proportionality Principle and Data Protection Rules?

To fight e-commerce VAT fraud, the EU has enacted a set of rules which rely upon Payment Service Providers (PSPs) and Online Platforms to improve VAT compliance and fraud detection. To do so the new Rules require PSPs (e.g. banks, credit, electronic money institutions) to report certain payment-related information to their national tax authorities, which will then transfer them to a new EU centralised electronic system for storage and processing.

The Rules also establish the VAT liability of online marketplaces that facilitate certain cross-border e-commerce transactions. The Rules will take effect on January 2021 and 2024 respectively. Similar reporting and collection obligations are being imposed in many jurisdictions around the globe (e.g. US' States like Illinois or Michigan for sales taxes) and will likely proliferate in the years to come.

During this afternoon seminar, the Rules will be explained and critically reviewed by internationally renowned experts in the field of indirect taxation, taxation of financial services, the platform economy and data protection. Topics that will be addressed include the proportionality principle and the EU General Data Protection Regulation and the question if automated decision-making is allowed.

Program and registration
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Chair

Prof. dr. Mariken van Hilten
ACTL/Judge Netherlands Supreme Court

Speakers

Dr. Giorgio Beretta
LIUC University

Andrea Parolini
Maisto e Associati/Member of the VAT expert Group

Dr. Aleksandra Bal
Vertex Inc

Prof. dr. Joris van Hoboken
IViR/VUB

mr. Gijs Boudewijn
Betaalvereniging Nederland

Location

Universiteit van Amsterdam
Roeterseilandcampus
Building: A
Room: Moot Court
(third floor; room A3.15)
Nieuwe Achtergracht 166
1018 WV Amsterdam

Registration

You can register for this seminar via www.actl.uva.nl > News & Events
Admission price is € 95
Students free (please register in advance)

PE program

This seminar qualifies for the NOB PE program

Organization

This seminar is organized by the Amsterdam Center for Tax Law (ACTL) - University of Amsterdam and part of the ACTL research project 'Designing the Tax System for a Cashless, Platform-based and AI Driven Society'.

Program

14:30-16:00	Introduction of the new VAT rules for e-commerce **Dr. Giorgio Beretta** LIUC University **Andrea Parolini** Maisto e Associati/member of the VAT expert Group
16:00-16:15	Break
16:15-18:00	The proportionality Principle and EU Data Protection Rules **Dr. Aleksandra Bal** Vertex Inc **Prof. dr. Joris van Hoboken** IViR/VUB **mr. Gijs Boudewijn** Betaalvereniging Nederland
18:00	Drinks