University of Amsterdam
Amsterdam Centre for Tax Law

CPT Conference
25 & 26 September 2025

Digital Service Taxes
A fair and effective way to tax the data economy?

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



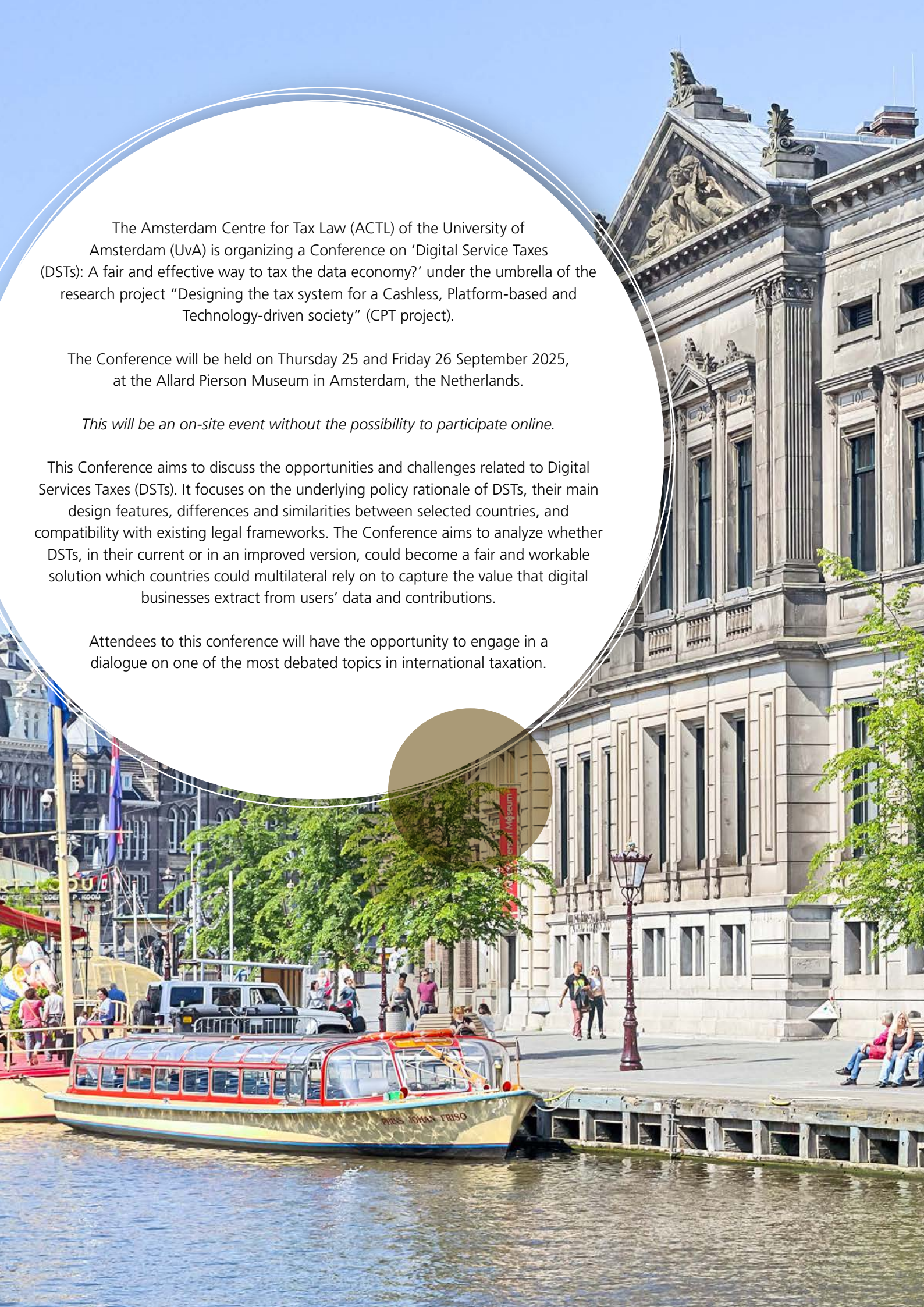
The Amsterdam Centre for Tax Law (ACTL) of the University of Amsterdam (UvA) is organizing a Conference on 'Digital Service Taxes (DSTs): A fair and effective way to tax the data economy?' under the umbrella of the research project "Designing the tax system for a Cashless, Platform-based and Technology-driven society" (CPT project).

The Conference will be held on Thursday 25 and Friday 26 September 2025, at the Allard Pierson Museum in Amsterdam, the Netherlands.

This will be an on-site event without the possibility to participate online.

This Conference aims to discuss the opportunities and challenges related to Digital Services Taxes (DSTs). It focuses on the underlying policy rationale of DSTs, their main design features, differences and similarities between selected countries, and compatibility with existing legal frameworks. The Conference aims to analyze whether DSTs, in their current or in an improved version, could become a fair and workable solution which countries could multilateral rely on to capture the value that digital businesses extract from users' data and contributions.

Attendees to this conference will have the opportunity to engage in a dialogue on one of the most debated topics in international taxation.



Structure & Topics

Day 1

Keynote | **The evolution of the internet and the data economy**

Panel 1 | **The Value of Users' Data in Digital Business Models**
will examine the role of users' data and its economic implications. It will explore whether users' data hold measurable economic value and examine existing methodologies to do that.

Panel 2 | **Comparative Analysis of DSTs Worldwide**
will analyse existing DSTs across different jurisdictions, highlighting their similarities and differences. Key aspects covered include the rationale, scope, tax base, rates, and sourcing rules.

Day 2

Keynote | **Europe and the Digital Tax Debate**

Panel 3 | **Policy and Operational Challenges of DSTs**
will focus on the advantages and disadvantages of DSTs, addressing their policy implications and practical implementation challenges.

Panel 4 | **Compatibility of DSTs with International Standards**
will evaluate DSTs in the context of international trade law, double tax treaties, and the EU legal framework.

Panel 5 | **Policy options going forward**
explores policy options to the tax challenges posed by the digital economy, considering the feasibility of a coordinated DST versus alternative measures such as Pillar 1 Amount A, Article 12B/12AA of the UN Model, and other emerging frameworks.

Program

Day 1 Thursday 25 September 2025

13:30 – 14:00	**Accreditation** Welcome coffee
14:00 – 14:30	**Opening and introduction by Conference Chair and Director CPT project** *Prof. dr. Dennis Weber*
14:30 – 15:00	**Keynote speech** **The evolution of the internet and the data economy** Speaker *Enrico Pedemonte*
15:00 – 16:00	**Panel 1** **The value of users' data in digital-based business models** *Chair: Dr Svitlana Buriak*
Speakers	*- Vincenzo Spiezia* *- David Nguyen*
16:00 – 16:30	**Coffee Break**
16:30 – 18:00	**Panel 2** **Comparative Analysis of DSTs Worldwide** *Chair: Dr Juan Manuel Vázquez*
Speakers	*- Sevda Kartal* *- Claire Ankri-Avy* *- Umberto Lorenzi* *- Diana Almadi* *- Eric Hendry*
18:00 – 19:00	**Drinks**

Day 2 | Friday 26 September 2025

09:00 – 09:10	**Opening and recap of Day 1** *Prof. dr Dennis Weber*
09:10 – 09:30	**Keynote speech** **Europe and the Digital Tax Debate** *Pasquale Tridico*
09:30 – 10:30	**Panel 3** **Policy and Operational Challenges of DSTs: Pros and Cons** *Chair: Prof. dr. Dennis Weber*
Speakers	*- Prof. Itai Grinberg* *- Raffaele Russo*
10:30 – 11:00	**Coffee Break**
11:00 – 12:30	**Panel 4** **Compatibility of DSTs with International Standards arising from Trade Law, Double Tax Treaties and EU law** *Chair: Dr Claudio Cipollini*
Speakers	*- Prof. Dr Georg Kofler* *- Dr Alice Pirlot* *- Prof. Dr Daniel Smit* *- Dr Balázs Károlyi*
12:30 – 14:00	**Lunch Break**
14:00 – 16:00	**Panel 5** **Policy options going forward: An improved DST vs. other alternatives (OECD's Pillar 1, Article 12B/12AA UN Model, etc.)** *Chair: Raffaele Russo*
Speakers	*- Dr Martin Hearson* *- Dr Eric Robert* *- Dr Betty Andrade* *- Dr Katerina Pantazatou*
16:00 – 16:30	**Closing & conclusions**
16:30 – 17:30	**Farewell drinks**



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Technology Driven Society

Speakers & moderators

- **Prof. dr Dennis Weber** (UvA – Loyens & Loeff)
- **Raffaele Russo** (UvA – Chiomenti)
- **Dr Juan Manuel Vázquez** (UvA – Loyens & Loeff)
- **Dr Claudio Cipollini** (UvA – RCLex)
- **Dr Svitlana Buriak** (UvA – Loyens & Loeff)
- **Enrico Pedemonte** (Journalist and Writer)
- **Vincenzo Spiezia** (OECD)
- **Dr. David Nguyen** (Stanford Digital Economy Lab)
- **Sevda Kartal** (Exeter University)
- **Claire Ankri-Avy** (CMS Francis Lefebvre Avocats)
- **Umberto Lorenzi** (Chiomenti)
- **Diana Almadi** (Kenya Revenue Authority)
- **Eric Hendry** (Gowling WLG)
- **Pascuale Tridico** (European Parliament - Subcommittee on Tax Matters)
- **Prof. Itai Grinberg** (Georgetown University)
- **Prof. dr Georg Kofler** (WU)
- **Dr Alice Pirlot** (Geneva Graduate Institute)
- **Prof. dr. Daniel Smit** (UvA – EY)
- **Dr Balázs Károlyi** (Hungarian Ministry for National Economy)
- **Dr Martin Hearson** (ICTD)
- **Dr Eric Robert** (OECD)
- **Dr Katerina Pantazatou** (University of Luxembourg)
- **Dr Betty Andrade** (Universidad Autónoma de Madrid)

Location

Location

Allard Pierson Museum - Nina van Leerzaal Room
Oude Turfmarkt 127
1012 GC Amsterdam

Registration

You can register here (click).

The entrance fee is **€ 350** for non-students. For UvA students it is free (registration mandatory); but paying participants have priority when there are not enough seats due to capacity limitations. Lunch is not included.

Information

See the CPT project website.

Contact

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The ACTL CPT-project

We currently live in a digitalized world which in the last years has become more cashless, platform-based and technology-powered. Digital platforms facilitate tax compliance, tax controls are becoming more and more automated, privacy issues are exploding, inequalities are expanding, and cyber-attacks have become more frequent. Thus, several years ago, we recognized the urgent need to design fair tax systems that leverage the latest technological advances to enhance tax compliance and prevent circumvention. The tax systems of the future should be fair, easy to comply with and difficult to circumvent.

The CPT project aims to meet that urgent need by addressing the question of how digitalization and disruptive technologies such as Artificial Intelligence and Blockchain can help in creating fair tax systems where compliance is easy and tax evasion and avoidance opportunities are minimized. In this way, the project aims at helping policy makers, stakeholders and the society at large to make informed decisions when addressing digitalization and/or technology related issues under current tax systems and/or when introducing structural tax reforms.

The CPT project is financed with university funding and funds provided by external stakeholders (i.e., businesses and governments) interested in supporting academic research to design fair, efficient and fraud-proof tax systems. Stakeholders participating and financing this project include the private commercial organizations EY, Gatti Pavesi Bianchi Ludovici, Loyens & Loeff, Microsoft, Netflix, NEXI Group and &Partners. Other organizations financing this initiative are the Dutch Association of Tax Advisers (NOB) and the Dutch Branch of the International Fiscal Association (IFA).

Part of the CPT project is also financed by the Netherlands legal research agenda 2019-2025 on Digital Legal Studies. The project forms part of Amsterdam Law School 'Digital Transformation of Decision-Making' initiative. Funding is also provided by the Erasmus+ program of the European Commission.

Other (non-commercial) partners of the CPT project are the University of Cape Town (UCT) from South Africa, the Chulalongkorn University from Thailand and the tax authority of the Autonomous City of Buenos Aires (AGIP).

For more information about the CPT project and its partners, please visit its website and on LinkedIn.


Register here
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