



UNIVERSITY OF AMSTERDAM
Amsterdam Centre for Tax Law

Conference

EU Tax Reporting for Digital Platforms (DAC7): *Comparing Member States'* *Approaches*



7 November 2023





Designing the tax system for a cashless, platform-based and technology-driven society

The Conference

The Amsterdam Centre for Tax Law (ACTL) of the University of Amsterdam (UvA) is organizing a Conference on **'EU Tax Reporting for Digital Platforms (DAC7): Comparing Member States' Approaches'** 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 **Tuesday, 7 November 2023**, at the campus of the UvA in the Netherlands. This will be an on-site event without the possibility to participate online.

This Conference aims to discuss the implementation of Council Directive (EU) 2021/514 of 22 March 2021 (DAC7) rules for digital platforms into Member States' national law. It focuses on the legal implementation measures, including interpretative and practical guidance in this regard issued by Member States' competent authorities. The Conference aims to analyze and compare DAC7's implementation in order to identify common and divergent approaches and/or interpretations of the specific provisions of this Directive.

Attendees to this conference will have the opportunity to listen and engage in a dialogue with academics, representatives of the OECD, EU Commission, Member States' tax authorities, platform businesses and DAC7 specialists working on this important subject area.

As part of this academic event, the ACTL made an open call for individuals interested in becoming National Reporters and preparing written reports on DAC7's transposition for specific EU Member States. Some of the National Reporters have been invited to speak in Panel 2 of the Conference and the rest of reporters will join the conference as attendees. In addition, all the National Reports submitted will be included in a publication on DAC7 to be released after the Conference.

7 November Panels

Panel 1 Addresses the policy drivers that led to the adoption of the OECD Model Rules and DAC7, reflecting on the evolution of these frameworks and their current status both within the OECD and EU Commission.

Panel 2 Looks specifically into DAC7's implementation into Member States' national regimes and is divided in two parts. The first part, explores common and divergent approaches and/or interpretations among selected Member States regarding the definitions and scope of DAC7 rules for digital platforms. The second part looks at similar aspects but in relation to the due diligence and reporting requirements and their enforcement.

Panel 3 and 4 Finally, Panel 3 and 4 are focused on businesses and governments experiences in preparing for DAC7 respectively.

Speakers/Moderators

- **Benoist, Anne Laure** (KPMG - France)
- **Beretta, Giorgio** (UvA)
- **Braun, Michael** (Federal Ministry of Finance - Germany)
- **Fedusiv, Oleh** (Uber)
- **Felfoldi, Attila** (Fonoa)
- **Higgins, Dara** (Matheson LLP - Ireland)
- **Kelly, Adrian** (EU Commission - TAXUD)
- **Mutsaers-Trommelen, Lieke** (KPMG - Netherlands)
- **Oldiges, Matthias** (KMLZ - Germany)
- **Olszewski, Artur** (OECD's Centre for Tax Policy and Administration)
- **Orzechowski, David** (Ministry of Finance - Austria)
- **Ozer, Karina** (Booking.com)
- **Qua, Lu-Shen** (EY - Netherlands)
- **Russo, Raffaele** (Chiomenti/UvA)
- **Van Weeghel, Stef** (UvA)
- **Vázquez, Juan Manuel** (UvA/ Loyens & Loeff)
- **Vitale, Francesca** (*Agenzia delle entrate-Riscossione* - Italy)*

*TBC (Participation subject to institutional authorization)



The Program

- 9:00 – 9:05** **Opening** – Stef van Weeghel and Juan Manuel Vázquez
- 9:05 – 10:00** **PANEL 1 – Policy Drivers and Background to DAC7**
Chair: Raffaele Russo
- OECD’s Model Rules for Reporting by Platform Operators with respect to Sellers in the Sharing and Gig Economy**
Speaker: Artur Olszewski
- EU DAC7**
Speaker: Adrian Kelly
- 10:00 – 10:30** **Coffee Break**
- 10:30 – 12:00** **PANEL 2 – Implementation of DAC7 in Selected Member States**
- First part.** Identifying common and divergent approaches and/or interpretations regarding the **definitions and scope** of the rules for digital platforms
Chair: Juan Manuel Vazquez
- Speakers (National Reporters)**
- **Matthias Oldiges** (Germany)
 - **Anne Laure Benoist** (France)
 - **Dara Higgins** (Ireland)
 - **Lu-Shen Qua** (Netherlands)
- 12:00 – 13:00** **Lunch Break**
- 13:00 - 14:30** **Second part.** Identifying common and divergent approaches and/or interpretations regarding the **due diligence and reporting requirements** for digital platforms and their **enforcement**
Chair: Juan Manuel Vazquez
- Speakers (National Reporters)**
The same as in the first part of the panel
- 14:30 – 15:00** **Coffee Break** (turn to next page)

15:00 – 16:15

PANEL 3 – Businesses experiences in preparing for DAC7

Chair: Giorgio Beretta

- Karina Ozer
- Oleh Fedusiv
- Attila Felfoldi
- Lieke Mutsaers Trommelen

16:15 – 17:30

PANEL 4 – Governments experiences in implementing DAC7

Chair: Giorgio Beretta

- Michael Braun
- David Orzechowski
- Francesca Vitale

17:30 – 18:00

Closing and Drinks



Location

University of Amsterdam

Roeterseilandcampus
CREA | Music Hall
Nieuwe Achtergracht 170
1018 WV Amsterdam



Registration

You can register via <https://actl.uva.nl>
The entrance fee is € 225,- 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.

Contacts

Mr. Juan Manuel Vázquez
Academic Coordinator of the CPT project
j.m.vazquez@uva.nl

About the CPT-project

Whenever major economic or social changes occur, tax systems must follow suit. Working from the assumption that society is in the process of transitioning to a new economic model, accelerated by the corona crisis, the CPT project examines how tax systems can be designed and structured for a society based primarily on cashless payment methods, online platforms and digital technologies, such as artificial intelligence and blockchain. The ultimate goal of the CPT project is to arrive at concrete recommendations to help governments, businesses and NGOs address problems under current tax systems and/or introduce structural tax reforms. The project also aims at providing guidelines and/or minimum standards for the redesign of modern tax systems. As an independent and inclusive initiative with a strong impact on society, the CPT project is financed with University funding and with funds provided by external stakeholders (i.e. businesses and governments) who are interested in supporting academic research to design fair, efficient and fraud-proof tax systems. Stakeholders participating and financing this project in 2023, include the following private commercial organizations **Ernst & Young (EY), Gatti Pavesi Bianchi Ludovici, Loyens & Loeff, Netflix and NEXI Group**; This initiative is also supported by **Dutch Association of Tax Advisers (NOB)**. Part of the CPT project is also financed by the **Netherlands legal research agenda 2019–2025** on Digital Legal Studies, and the project forms part of Amsterdam Law School '[Digital Transformation of Decision-Making](#)' initiative. Other (non-commercial) partners of the CPT project are the academic institutions the **University of Cape Town (UCT)** from South Africa and the **Chulalongkorn University** from Thailand; and the **tax authority of the Autonomous City of Buenos Aires (AGIP)**.

More information

See for more information the [CPT project website](#)

