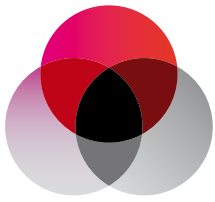




UNIVERSITY OF AMSTERDAM
Amsterdam Centre for Tax Law



ACTL

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

CPT project

Annual Report

2022-2023





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1

Introduction

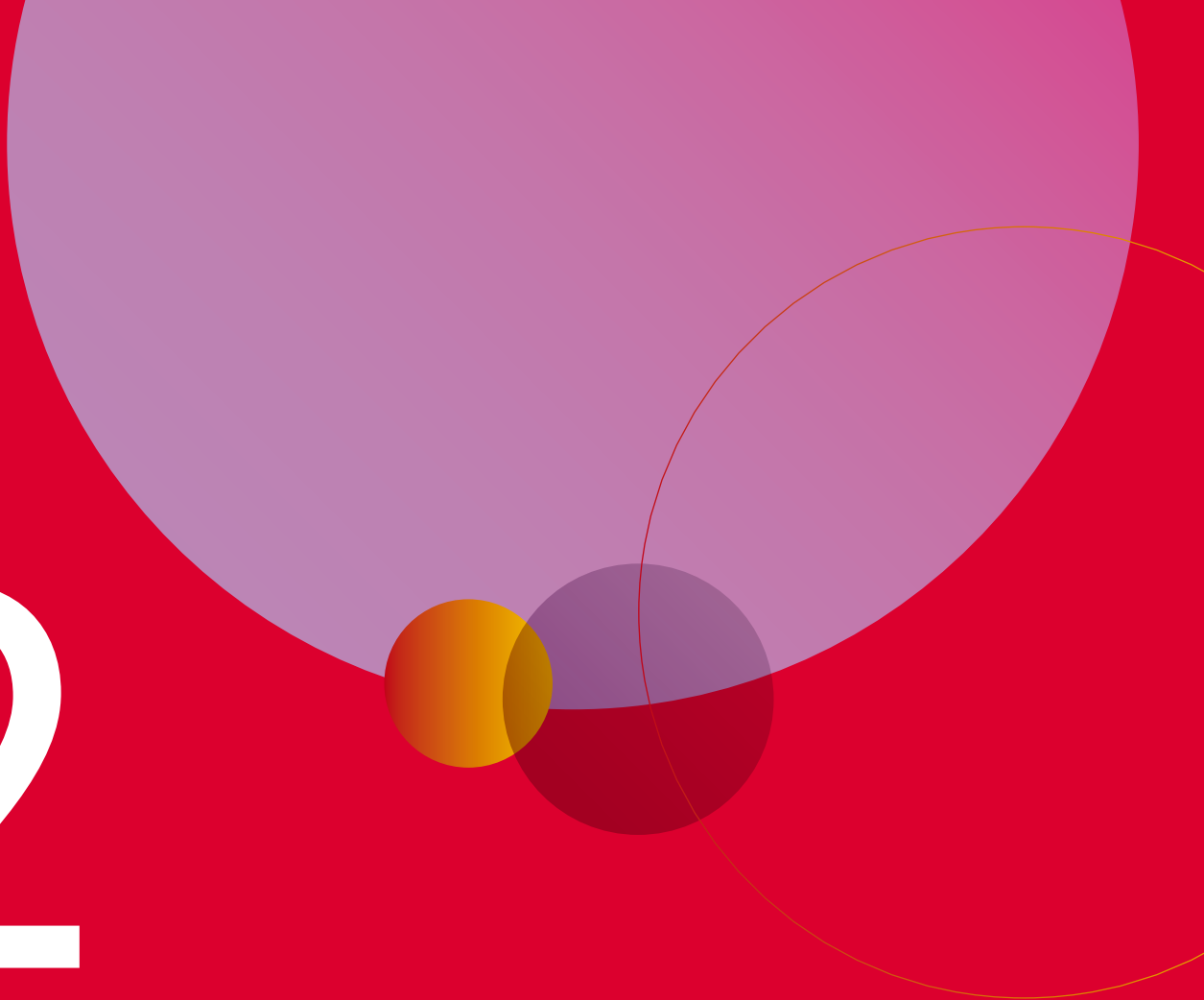
The project “Designing the Tax System for a Cashless, Platform-based and Technology-driven Society” (CPT Project) is a research initiative of the Amsterdam Centre for Tax Law (ACTL) of the University of Amsterdam (UvA). Officially launched on 27 August 2020, the objective of the CPT project is to provide a thorough analysis of how tax systems should be designed and structured for a society primarily based on cashless payment methods, online platforms and digital technologies, such as artificial intelligence (AI) and blockchain.

The present report provides an overview of the CPT project’s activities and outputs during the period January 2022 – June 2023.



The official launch of the CPT project was celebrated with a lecture by Prof. Dr. Dennis Weber on 27 August 2020 at the Campus of the University of Amsterdam, in the Netherlands.

2



General Overview

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 should 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 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 part of this project, the UvA conducts high quality, strategic and applied theoretical research in a collaborative and independent manner. For more information on the CPT project, please see its [**website**](#).



2.1 Research Areas and Topics

The main broad research areas covered by the CPT project are (i) Cashless payments methods (e.g. crypto currencies, central bank digital currencies, etc.) and their implications on tax systems, (ii) Online platforms (i.e. search engine, social media, marketplaces, ride-sharing, short-term rental, etc.) and their implications on tax systems; (iii) Technology: The impact of AI and automated decision making (ADM) in taxation; and (iv) Technology: A blockchain-based tax system?

Within these broad areas, the main research topics covered so far by the CPT project include, *inter alia*, the following:

- Implications of platforms and technology on taxation and taxpayers' rights;
- Tax reporting and due-diligence obligations imposed on online platforms (DAC7 and the OECD Model Rules) and crypto assets service providers (DAC8 and OECD CARF)
- Online platforms, Payment Service Providers (PSP) and VAT reporting;
- Taxation of the digitalized economy (OECD Pillar One, Digital Service Taxes, Art. 12B UN Model, digital PE, etc.)
- Workforce in the digital era: the legal status of digital workers and its personal and business income tax implications;
- The implications of distributed ledger technologies (including blockchain) on tax systems;
- Virtual currencies, crypto-assets, NFTs and other implications of Decentralized Finance (De-Fi) for tax systems;
- Explainable AI in tax law.

2.2 Societal Impact

The CPT project creates social added value and has a close link and strong impact on society. First, the project brings together government officials, businesses representatives and academics who can openly share and exchange views and know-how on specific technical topics. Such common space for exchange would not exist if not for this initiative.

Second, the topics covered by the project target specific real-life challenges faced by both governments and businesses when addressing issues under current tax systems and/or when discussing structural reforms. For example, under the cooperation with the City of Buenos Aires, research is conducted on how to build an explainable AI tool to detect tax fraud. The identification of subject areas of societal significance is also achieved by taking into account suggestions of relevant research topics made by the CPT's Advisory Board (formed by decision-makers and leading academics from different fields of society). Another added value of the project, is that it considers the realities of developing countries and aims to spread technical knowledge in these territories (e.g. under the cooperation with the University of Cape Town (UCT), special attention is given to research and events addressing the tax challenges faced by developing countries of the African continent). Furthermore, the connection of the CPT project with decision-makers from all governments, business and academia ensures that the outputs of the research effectively reach a wide and, more importantly, the appropriate audience (e.g. a paper drafted and presented in a seminar of the CPT project on an Audiovisual Media Service topic was considered and cited in a **report** of the European Audiovisual Observatory of the Council of Europe).

Third, the impact of the CPT project on society is further enhanced by the several activities organized under such this initiative which include free and opened webinars (ACTL-CPT Talks), afternoon (in person or online) seminars and annual CPT Conferences (in person). Moreover, the project aims to also reach the larger society by means of innovative channels such as **podcasts**, **short interviews** and interactive **videos**.



2.3 Governance Structure

The governance structure of the CPT project is as follows.

Director

Focuses on policy decisions, strategic direction and the project's vision. The Director has regular contact with the Chair of the Advisory Board, the Academic Coordinator and the Leaders of the Research Areas of the project.

Academic Coordinator

Directs the effort and facilitates communications between the Director, chair of the Advisory board, Leaders of the Research Areas and Researchers. The Academic Coordinator is supported by ACTL's secretary/management assistant.

Leaders of the Research Areas

Responsible for the supervision of a specific part of the project (e.g. cashless, platform, technology, indirect taxation, taxpayers' rights, relationship with non-EU countries, etc.). Academic supervisors conduct research that falls within the CPT project and contribute to the different educational activities related to it. Academic leaders report directly to the Director.

Researchers

Conduct academic research. The different type of researchers involved in the CPT project are:

- UvA-Researchers – on payroll of the UvA: (full-professor (hoogleraar), associate-professor (Universitair hoofddocent), assistant-professor (Universitair docent); researcher (onderzoeker), etc
- Student Researchers (Bachelor, Master and Advanced LL.M.)
- Partners CPT Researchers (on payroll of the Partner)

Advisory Board

Acts as the project's link to society. The advisory board is formed by decision-makers and leading academics from different fields of society. Its role is to identify upcoming issues for research and provide views on the project's general strategy and development. The advisory board meets between one and two times per year.



2.4 Team

Director

Prof. dr. Dennis M. Weber

- Professor European Corporate Tax law
- Of counsel Loyens & Loeff
- Nederlandse Orde Belastingadviseurs, Bestuurslid Sectie Europees Fiscaal Recht
- GREIT, Bestuurslid Group for Research on European and International Taxation
- Kluwer International Tax Blog, Editor
- H&I on European Taxation, Kluwer, General editor

Academic Coordinator

Mr. Juan Manuel Vazquez LL.M.

- Academic coordinator CPT project/PhD fellow
- Professional support lawyer Loyens & Loeff

Management - Assistant CPT

Ms. Wendy Rademaker-Swart

- Management at UvA's ACTL

Professors, Assistant Professors, Fellows and Researchers

Dr. Dennis Post

- Research fellow tax & technology
- Partner EY

Prof. dr. Daniel Smit

- Professor taxation of the digital economy (sponsored by EY Netherlands)
- Head of the tax know how center of EY Netherlands
- Associate partner EY (head of the EY tax knowledge center)
- Annotator Beslissingen in Belastingzaken (BNB)
- Annotator Fiscal Journal FED
- Annotator Vakstudie Nieuws
- Annotator Highlights & Insights on European Taxation (H&I)
- Editor and author Cursus Belastingrecht, section European Tax Law
- Editor in Chief of Fed tax brochures, Fed Fiscal Studies Series and Fed Fiscal News
- Member of the editorial board of the journal Ondernemingsrecht
- Member of Board of Editors "Acta Universitatis", Mendell University, Brno (Czech Republic)
- Secretary of the European Tax Law Section of the Dutch Association of Tax Advisers
- Member of the board of Foundation Education for Tax Advisers (SOB)
- Board member of the Jazz and Improvisation for All Foundation (JIVI)

Prof. Dr. Sjoerd Douma

- Professor of International and European Procedural Tax Law
- Partner, Lubbers, Boer & Douma
- Ned. Vereniging voor Int. Belastingrecht, Lid van het bestuur
- FED Fiscale Brochures & Fis. Studieresie, Lid van de redactie
- Stichting Studiecentrum Rechtspleging, Docent
- Erasmus Universiteit Rotterdam, Docent in de post-masteropleiding Europese Fiscale Studies (EFS)
- International Fiscal Association, Lid van de Permanent Scientific Committee





Prof. Dr. Evangelos Kanoulas

- Associate Professor at Informatics Institute & Professor at Amsterdam Business School - UvA

Dr. Giorgio Beretta

- Assistant professor indirect taxation
- Wolters Kluwer, Editor - Highlights & Insights on European Taxation
- Wolters Kluwer, Editor - Kluwer International Tax Blog
- Lund University, Senior Lecturer
- Wolters Kluwer, Literature Reviewer - Intertax



Dr. Svitlana Buriak

- Assistant professor taxation of the digital economy/transfer pricing
- Professional support lawyer Loyens & Loeff

Dr. Claudio Cipollini

- Assistant professor in Tax & Technology
- Partner Ricciardi Cipollini Leccese
- University of Florence, Adjunct Lecturer



Dr. Błażej Kuźniacki ¹

- Assistant professor Tax & Technology
- Advisor PwC
- Lazarski University, Research Assistant Professor

Anya Vvedenskaya

- Lecturer UvA-IBFD LL.M. in International Tax law/PhD fellow
- EY

Reza Zeldenrust

- Researcher tax & technology
- Wolters Kluwer

CPT Students 2022-2023

- Diana Almadi
- Dorothée van de Sanden
- Tessa Keizer
- Marciana Eijpe



¹ As of May 2023, Dr. B. Kuźniacki left the University of Amsterdam and the CPT project.

2.5 Advisory Board

The following individuals are the members of the Advisory Board of the CPT Project.

Raffaele Russo (Chair)

- Senior fellow at the University of Amsterdam - Of Counsel at Chiomenti
- Former Senior Advisor to the Italian Minister of Economy and Finance
Former Head of OECD's BEPS Project
Centre for Tax Policy and Administration



Caroline Malcolm

- Head, International Public Policy & Research at Chainalysis Inc
- Former Head of Global Blockchain Policy Centre at Organisation for Economic Cooperation and Development (OECD)



Itai Grinberg

- Professor of Law - Georgetown University Law Center
- Former Deputy Assistant Secretary for Multilateral Negotiations (Office of Tax Policy) at the U.S. Department of the Treasury



Simon Bowers

- Investigative Journalist - Investigations Editor at Finance Uncovered
- Former Reporter at the International Consortium of Investigative Journalists (ICIJ)



Helen Pahapill

- Tax Policy Adviser to the Deputy Secretary General for Financial and Tax Policy at the Ministry of Finance of Estonia



2.6 Partners and Funding

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 or supporting this project include the following private organizations: **Ernst & Young (EY)**, **Gatti Pavesi Bianchi Ludovici**, **Loyens & Loeff**, **Maisto e Associati**, **Microsoft**, **Netflix** and **NEXI Group**; as well as governments like the **tax authority of the Autonomous City of Buenos Aires (AGIP)** (cooperation with the CPT project is technical and does not involve any economic contribution).

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**, and 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 and the **Chulalongkorn University** from Thailand.

prof. dr. Daniël Smit LL.M., is professor by special appointment of the Taxation of the Digital Economy. This special chair was established on behalf of the Stichting tot Bevordering van Onderwijs en Onderzoek aan de Faculteit der Rechtsgeleerdheid (Foundation for the Promotion of Education and Research at the Faculty of Law) and is funded by EY Netherlands. Smit is seconded by EY to the ACTL for two days a week (EY does not charge the UvA for this).

For more information about the CPT project partners and funding, please visit its website <https://actl.uva.nl/cpt-project/cpt-project.html>.

2.7 Standards

Research Integrity

The CPT project endorses the *Netherlands Code of Conduct for Research Integrity* of the Association of Universities in the Netherlands (VSNU) and the European Code of Conduct for Research Integrity of the All European Academies (the ALLEA Code). It endorses the principles of honesty, scrupulousness, transparency, independence and responsibility mentioned therein. The project also endorses the duties of care referred to in the Code of Conduct. The relevant rules and regulations can be found on the UvA website under About the UvA - Rules and regulations.

All Academic supervisors, coordinators and (partner) researchers involved in the CPT project are therefore expected to be familiar with these principles and to act in accordance with them. In addition, these persons are required to sign a *Declaration of Scientific Independence* when joining the project. All UvA-researchers joining the CPT project are hired in accordance with the UvA rules (terms of employment).

Diversity and Inclusion

The CPT project endorses the diversity policies of the UvA established in UvA's Diversity Document.² The CPT project is committed to fostering, cultivating and preserving a culture of diversity, equity and inclusion in relation to both the individuals and the Collaborative Partners involved in this research initiative.

Regarding individuals, the CPT project promotes ethnic diversity and the equality and inclusion of people from all manner of social and cultural backgrounds, genders, faiths, sexual orientations and degrees of ability. The project aims to form teams that are diverse in composition and foster the creation of a culture that makes optimal use of the different perspectives and opinions represented in such teams.

In relation to Collaborative Partners, the CPT project cultivates identical diversity policy by being opened to all type of external organizations and promoting potential partnerships with businesses, governments and NGOs from different regions, countries, sizes, cultures and industries.

² See UvA's Diversity Document at <https://www.uva.nl/binaries/content/assets/uva/en/about-the-uva/uva-profile/diversity/uva-diversity-document-020919.pdf>

2.8 Location and Contact

The CPT project staff works at the ACLT premisses within the Law Faculty building of the University of Amsterdam in the Netherlands. The address to this location is:

University of Amsterdam (UvA)

Amsterdam Centre for Tax Law (ACTL)

Nieuwe Achtergracht 166 (REC.A. 9.15)

1018 WV Amsterdam

The CPT website is actl.uva.nl/cpt-project. Here you can find news about the project, upcoming events, education opportunities, its research programme and activities and an overview of the CPT staff.

The CPT project also has a **page on LinkedIn**. Those interested in the activities of the project can follow this page and stay updated about all its developments. As of June 2023, the page has over 938 followers.

To reach out the CPT project, please contact:

Prof. dr. Dennis Weber

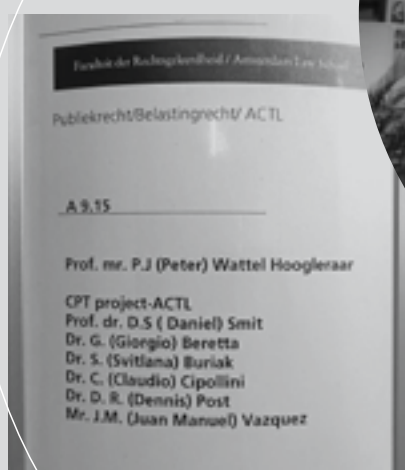
Director of the ACTL and CPT project, d.m.weber@uva.nl

Mr. Juan Manuel Vázquez

Academic Coordinator of the CPT project, j.m.vazquez@uva.nl



CPT Project's office



3

Activities

During the period January 2022 – June 2023, the main activities performed under the umbrella of the CPT project include the followings:

3.1 General

3.1.1 CPT Regular Meetings/Coffee

During the relevant period, the members of the CPT team held by-weekly meetings (every other Wednesday from 9:00-10:00) to discuss internal work and developments.

In addition, at the end of each academic year, the CPT team meets during a whole day to reflect on the work done during the year, the results achieved and future plans. The latest internal meetings of the team were held on Monday 4th July 2022 and Monday 19th June 2023 in Zandvoort, Netherlands.

3.1.2 Advisory Board Meetings

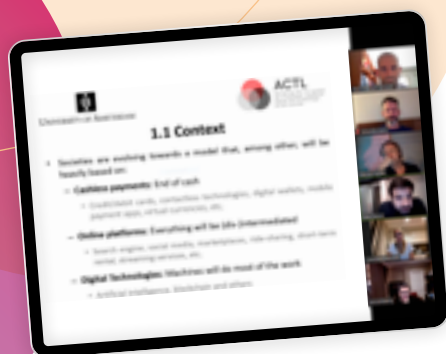
During the relevant period, the Advisory Board of the CPT project met 1 time on 27 January 2022 (Attendees: Raffaele Russo, Caroline Malcolm, Simon Bowers, Dennis Weber and Juan Manuel Vázquez). In addition to this general meeting, an individual call was held with Helen Pahapill on 9 March 2023.

3.1.3 Changes in Staff

During the relevant period, there were no relevant changes in the staff working for the CPT project. As of May 2023, Dr. B. Kuzniacki left the University of Amsterdam and the CPT project.



Internal Annual Meeting of the CPT project's team at the beach in Zandvoort, Netherlands on Monday 4th July 2022.



Meeting of the CPT project's Advisory Board.



3.2 Research Outputs

3.2.1 Publications

During the period January 2022 – June 2023, the members of the CPT project made the following publications:

Prof. Dr. Dennis Weber

- S. Buriak & D. Weber, Investment Obligations and Levies on VOD Media Service Providers and Cultural Policies of Member States: An Analysis from an EU and International Tax Law Perspective, 15 World Tax J. 2 (2023), Journal Articles & Opinion Pieces IBFD.

Prof. Dr. Daniël Smit

- New forms of labour and impact on international allocation of taxation rights of corporate business profits under Article 7 OMC, The Implications of Online Platforms and Technology on Taxation, GREIT Series – IBFD, (2023).
- Towards a minimum tax for large multinationals, Corporate Law 2023/43.

Dr. Svitlana Buriak

- S. Buriak & D. (Dennis) Weber, Investment Obligations and Levies on VOD Media Service Providers and Cultural Policies of Member States: An Analysis from an EU and International Tax Law Perspective, 15 World Tax J. 2 (2023), Journal Articles & Opinion Pieces IBFD.
- S. Buriak & A. Gawer, Digital labour platforms and digital workers : international tax implications (Ch. 3), in: The implication of online platforms and technology for taxation (Ed. D. Weber, IBFD 2023), p. 125-157.
- Tax Implication of Workers' Mobility: Country report for Ukraine (presented at the Rust Conference 07.07.2022) – forthcoming – IBFD volume.
- Mobility of workers and remote work after the global pandemic: Is there still the need to stay at arm's length? (presented on 07.10.2022 - Serbia) – forthcoming.

Dr. Dennis Post

- Fundamental elements of a blockchain-based tax system – Part 1: When to use blockchain for tax? World Tax Journal, Volume 14, Issue 4, November 2022, met C. Cipollini
- *Metaverse, het nieuwe Moneyland, Opinie* in NTFR 2022/2826
- *Thema Kluwer over Blockchain en fiscaliteit*
- (with C. Cipollini), Blockchain Technologies and the Opportunities for Taxation in: "The implication of online platforms and technology for taxation" (Ed. D. Weber, IBFD 2023), p. 179-228
- (with C. Cipollini), Fundamental Elements of a Blockchain-Based Tax System – When to Use Blockchain for Tax?, World Tax Journal, 2022 (vol. 14), 4
- (with C. Cipollini), The DAC8 Proposal and the Future of Crypto-Asset Reporting: Some Preliminary Thoughts. Web publication or website, Kluwer International Tax Blog. January 2023. 18 | University of Amsterdam | Amsterdam Centre for Tax Law
- (with C. Cipollini), Fundamental Elements of a Blockchain-Based Tax System – Governance, Legal and Technology Aspects, World Tax Journal, forthcoming (2023)

Dr. Claudio Cipollini

- European Parliament resolution on the impact of new technologies on taxation: crypto and blockchain (comment), Highlights & Insights on European Taxation, 2022, 11.
- A Systematic Introduction to Tax and Technology, International Tax Studies, 2022 (vol. 5), 3.
- (with D. Post), Fundamental Elements of a Blockchain-Based Tax System – When to Use Blockchain for Tax?, World Tax Journal, 2022 (vol. 14), 4.
- *Diritto tributario ed economia digitale: riflessioni sul metodo di ricerca*, Rivista di Diritto Tributario, 2022, 1, pp. 43-78.

- 
- DAC8-proposal. Tax transparency rules for all service providers facilitating transactions in crypto-assets for customers resident in the EU (comment). Highlights & Insights on European Taxation (H&I), 2022(409).
 - (with D. Post), The DAC8 Proposal and the Future of Crypto-Asset Reporting: Some Preliminary Thoughts. Web publication or website, Kluwer International Tax Blog, January 2023.
 - (with D. Post), Blockchain Technology and the Opportunities for Taxation (Ch. 5), in: The implication of online platforms and technology for taxation (Ed. D. Weber, IBFD 2023).
 - (with D. Post), Fundamental Elements of a Blockchain-Based Tax System – Governance, Legal and Technology Aspects, World Tax Journal, forthcoming (2023).

Dr. Błażej Kuźniacki

- Kuźniacki, Błażej, Almada, Marco, Tyliński, Kamil, Górski, Łukasz, Winogrodzka, Beat and Zeldenrust, Reza (2022), Towards eXplainable Artificial Intelligence (XAI) in Tax Law: The Need for a Minimum Legal Standard, World Tax Journal 4/2022.
- Kuźniacki, Błażej, Almada, Marco, Tyliński, Kamil and Górski, Łukasz (2022), “Requirements for Tax XAI Under Constitutional Principles and Human Rights” in Calvaresi, Davide, Najjar, Amro, Winikoff, Michael, Främling, Kary (eds), Explainable and Transparent AI and Multi-Agent Systems. EXTRAAMAS 2022, Lecture Notes in Computer Science, vol 13283, Springer Nature.
- “How constitutional principles pave the way to eXplainable AI in tax law”, 23 January 2022, Digital Constitutionalist: The Future of Constitutionalism,

Dr. Giorgio Beretta LL.M.

- G. Beretta, Chapter 8: An Indirect Tax Law Agenda, in L. Parada (ed.), A Research Agenda for Tax Law, Edward Elgar Publishing, 2022.
- G. Beretta – R. Russo, Making Cash(less) King: Italian Lesson on Digital Payments and Tax Compliance, 26 July 2022,
- G. Beretta, VAT Persons in the Sharing Economy: The Taxable, the Non-Taxable, and the In-Between – Part I, 17 November 2022
- G. Beretta, VAT Persons in the Sharing Economy: The Taxable, the Non-Taxable, and the In-Between – Part II, 21 November 2022
- G. Beretta, “Work on the Move”: Rethinking Taxation of Labour Income under Tax Treaties, 5 International Tax Studies 2, pp. 1 – 28, 2022, ISSN 2590-1117.
- G. Beretta, Virtual Activities: EU VAT’s Effort to Recompose the Broken ‘Unity of Action, Time and Place’ – Part I and II, 2022
- G. Beretta, Chapter 6: Beyond Hedqvist (C-264/14): The Characterisation of Crypto-Assets under European VAT, in D. Weber (ed.), The Implications of Online Platforms and Technology on Taxation, GREIT Series – IBFD, 2023.
- G. Beretta, Chapter 7: Fixed Establishment in the 21st Century, in M. Papis-Almansa (ed.), EU Value Added Tax and Beyond: Essays in Honour of Ben Terra, IBFD, 2023.
- G. Beretta, VAT in the Digital Age. Updated VAT Rules for the Platform Economy, Highlights & Insights on European Taxation 2, 2023.
- G. Beretta, Tax Residence of Individuals in the Age of Geographical Diversification, in A. Baez Moreno et al. (eds), Cross-Border Tax Issues Linked to Individuals in light of Mobility Permitted by Digitalization, IBFD, forthcoming 2023.

Mr. Juan Manuel Vazquez LL.M.

- J.M. Vazquez, Digital Services Taxes in the European Union: What Can We Expect?, Kluwer International Tax Blog, February 14, 2023
- J.M. Vazquez and and Nevía Cicic-Šain, Tax Reporting Obligations imposed on Platforms in relation to Sellers in the Sharing and Gig Economy: Operational and fundamental implications of DAC7 and the OECD Model Rules, April 2023, “The Implications of Online Platforms and Technology on Taxation and Taxpayers’ Rights”, IBFD GREIT Series.

- J.M. Vazquez, Airbnb (C-83/21). Compatibility of the Italian tax regime for short-term property rentals with EU law, Published in May 2023 in Wolters Kluwer, Highlights and Insights on European Taxation (2023/83)
- J.M. Vazquez, DAC7 Rules for Reporting by Online Platform Operators: A proportionality and legal certainty assessment. To be published in 2023 as part of a book edited by Elgar on Exchange of Information for Tax Purposes and Administrative Cooperation” by Maastricht University.

A. Vvedenskaya LL.M.

- Vvedenskaya, Anna. “Taxes in video games: overview, purposes, relevance.” Interactive Entertainment Law Review 5, no. 1 (2022).
- Vvedenskaya, Anna. “The Role of Platforms as Intermediaries under Simplified Tax Regimes: The Example of the Russian Professional Income Tax Regime.” European Taxation, 2022 (Volume 62), No. 8.
- Vvedenskaya, Anna (member of the working group). The Wharton Blockchain and Digital Asset Project for World Economic Forum, a member of the working group, “The Decentralized Autonomous Organization Toolkit,” 2023.

3.2.2 Presentations

During the period January 2022 – June 2023, the members of the CPT project made the following presentations:

Prof. Dr. Dennis Weber

- 3 February 2022, Chair and organizer: Seminar, The AVMSD’s financial contributions and their place in the broader EU & tax landscape, Online seminar UvA – CPT
- 7 and 8 April 2022, organizer, and chair: CPT/GREIT Conference: The Implications of Online Platforms and Technology on Taxation and Taxpayers’ Rights, UvA, Amsterdam
- 6 October 2022, Chair panel, International individual taxation – issues under tax treaties and beyond; Conference International Tax challenges raised by mobility of individuals/work force as a result of digitalization, International Tax Law Research Network, Belgrade, Serbia

Dr. Dennis Post

- 8 April 2022, The Fundamentals for a Blockchain-Based Tax System: Governance and Legal aspects, CPT - GREIT Annual Conference “The Implications of Online Platforms and Technology on Taxation and Taxpayers’ Rights”, University of Amsterdam (UvA)
- 9 November 2022, Webcast for IBFD on Tax implications of Metaverse and Web3
- 8 March 2023, “Blockchain and Digital Assets for the Masterclass “Data, Technologie & Toezicht” at Nyenrode Business University
- 11 April 2023, University of Cape Town (South Africa). Lecture: “Introduction to Cryptocurrency Taxation”, as part of the course “Taxing the Digitalized Economy” offered by the UvA in Cape Town, South Africa
- 12 April 2023: University of Cape Town (South Africa). Conference: “Designing Tax Systems in a Cashless, Platform-Based and Technology Driven African Society”. Panelist: “Blockchain technology and the impact on national ecosystems”
- 8 May 2023, “Fiscal Concerns & Utility Tokens” for 2Tokens

Prof. Dr. Daniël Smit

- 3 February 2022, Chair ACTL conference “Financial contributions under the Audiovisual Media Services Directive (AVMSD)”, “Tax measures impacting Media Service Providers and the prospective regulatory landscape for their industry: the way forward”
- 17 February 2022, Guest lecture (online) Khon Kaen University (Thailand), Taxation of the Digital Economy
- 28 April 2022, Annual Conference on European Direct Taxation Law, European Academy of Law, onderdeel “Digital Taxation”



- 20 May 2022, Lezing “Belastingheffing Digitale Economie” tijdens symposium Fiscale Bedrijvendag studievereniging RFV Christiaanse Taxateur (EUR)
- 5 July 2022 Summer school European Tax Academy 4-8 July 2022, onderdeel “Corporate Taxation”, (co-presentatie met dr. Mart van Hulst)
- Interview Tax Live n.a.v. EU-richtlijnvoorstel informatie-uitwisseling online platforms: Nieuwe rapportageverplichting digitale platformen laat quasi zelfstandige niet ongemoeid | TaxLive
- 11 April 2023, Lecture about “Taxing the Digitalized Economy”, Course offered by the UvA in Cape Town, South Africa
- 12 April 2023, University of Cape Town (South Africa). Conference: “Designing Tax Systems in a Cashless, Platform-Based and Technology Driven African Society”. Panel speaker: “Taxing the Digital economy and digital services”

Dr. Svitlana Buriak

- 3 February 2022, Speaker at the Online Seminar “Financial contributions under the Audiovisual Media Services Directive (AVMSD)” | Amsterdam, UvA
- 7 & 8 April 2022, Speaker at Conference “The Implications of Online Platforms and Technology on Taxation and Taxpayers’ Rights” CPT – GREIT Annual Conference | Amsterdam, UvA; Topic: Economics of digital labour platforms, the status of digital workers and its tax International tax implications
- 7 & 8 July 2022, Speaker at the Annual Rust Conference “Mobility of Workers” | Rust, Austria; Topic: Tax Implication of Workers’ Mobility: Country report for Ukraine
- 5-8 September 2022, Speaker at the IFA 2022 Congress Berlin, Seminar C: Use of technology in taxation | Berlin, Germany. Topic: Towards a technology-enabled tax ecosystem
- 6-7 October 2022, Speaker at the Conference “International Tax Challenges raised by Mobility of Individuals/ Workforce as a result of digitalization | Belgrade, Serbia; Topic: Mobility of workers and remote work after the global pandemic: Is there still the need to stay at arm’s length?
- 24 November 2022, Speaker at the Conference hosted by the Belgian Ministry of Finance ‘At the dawn of a new era on transparency and taxation’ Brussels, Belgium. Topic: The recognition of the employment status of digital workers and its tax treaties’ implications
- 11 April 2023, Lecture about “Taxing the Digitalized Economy”, Course offered by the UvA in Cape Town, South Africa
- 12 April 2023, University of Cape Town (South Africa). Conference: “Designing Tax Systems in a Cashless, Platform-Based and Technology Driven African Society”. Panel speaker: “Taxing the Digital economy and digital services” and Chair “Mobile Money Financial Services in Africa: Fintech regulation in domestic and international developments”

Dr. Claudio Cipollini

- 8 April 2022, The Fundamentals for a Blockchain-Based Tax System: Governance and Legal aspects, CPT - GREIT Annual Conference “The Implications of Online Platforms and Technology on Taxation and Taxpayers’ Rights”, University of Amsterdam (UvA)
- 11 April 2023, University of Cape Town (South Africa). Lecture: “Introduction to Cryptocurrency Taxation”, as part of the course “Taxing the Digitalized Economy” offered by the UvA in Cape Town, South Africa
- 12 April 2023, University of Cape Town (South Africa). Conference: “Designing Tax Systems in a Cashless, Platform-Based and Technology Driven African Society”. Chair: “Blockchain and Crypto-assets – regulation and taxation practices in Africa”

Dr. Giorgio Beretta LL.M.

- 7-8 April 2022, University of Amsterdam (Netherlands). Conference on “The Implications of Online Platforms and Technology on Taxation”. Co-chair and panel speaker: “Beyond Hedqvist (C-264/14): The Characterisation of Crypto-assets under European VAT”

- 10 May 2022, International Tax Review (Belgium). Conference on “ITR Indirect Tax Forum”. Panel Speaker: “VAT Dive into the World of Crypto – PSPs, NFTs, Tokenisation and the Metaverse”
- 25 May 2022, University of Amsterdam (Netherlands). ACTL – CPT Talks “In discussion with Aleksandra Bal, “Tax Compliance in the Age of the Metaverse: Real-time Reporting, e Invoicing and Other Technology-based Solutions for e-Compliance”
- 6-7 October 2022, University of Belgrade (Serbia). ITL Conference on “International Tax Challenges Raised by Mobility of Individuals / Workforce as a Result of Digitalization”. Panel Speaker: “Should We Rethink the Tax Residence of Individuals?”
- 7 December 2022, University of Amsterdam (Netherlands). ACTL – CPT Talks “In discussion with Juan Manuel Vázquez, “Platforms Tax Reporting under DAC7 and the OECD Model Rules”
- 18-20 January 2023, WU – Vienna University of Economics and Business (Austria). Conference: “Court of Justice of the European Union: Recent VAT Case Law 2023”. Keynote speaker: “Taxable and Non-Taxable Transactions”
- 9 February 2023, Madrid VAT Forum (Spain). Conference: “Present and Future Challenges of EU VAT. Towards a Digital VAT Management?”. Keynote speaker: “2024: New VAT Rules for Payment Service Providers under Directive 284/2020 and Regulation 283/2020”
- 11 April 2023, University of Cape Town (South Africa). Lecture: “Indirect Taxation Aspects of Crypto-Currencies”, as part of the course “Taxing the Digitalized Economy” offered by the UvA in Cape Town, South Africa
- 12 April 2023, University of Cape Town (South Africa). Conference: “Designing Tax Systems in a Cashless, Platform-Based and Technology Driven African Society”. Panel speaker: “Regulation and Taxation of Cryptocurrency in African Countries”
- 25 May 2023, University of Amsterdam (Netherlands). ACTL – CPT Talks “In discussion with Prof. Reuven Avi-Yonah, “Taxing Digital Nomads: Reviving Citizenship-Based Taxation for the 21st Century”
- 22 June 2023, University of Lisbon (Portugal). 15th GREIT Lisbon Summer Course. Lecture (with Prof. Marta Papis-Almansa) Series on “Recent and Pending Cases on VAT”

Dr. Błażej Kuźniacki

- 7-8 April 2022, Amsterdam, Co-Lecturer together with Marco Almada on „Towards XAI in Tax Law” during the international scientific conference CPT – GREIT Annual Conference “The Implications of Online Platforms and Technology on Taxation and Taxpayers’ Rights”
- 10 March 2022, Amsterdam/online, Guest Lecturer on “Algorithmic governance (AG) and the taxpayers’ fundamental rights: the need for eXplainable AI (XAI) in tax law” at the UvA’s Advanced LL.M. in International Tax Law course on “Fiscal ethics and tax authorities, with particular focus on fundamental rights: what is the fine line between tax collection and protection of taxpayers’ fundamental rights?”

Mr. Juan Manuel Vazquez LL.M.

- 7-8 April 2022, University of Amsterdam (Netherlands). Conference on “The Implications of Online Platforms and Technology on Taxation”. Panel speaker: “Fundamental and operational implications of DAC7 and the OECD Model Rules”
- 22 July 2022, Universidad Austral, Buenos Aires (Argentina) on “Taxation of the Digitalized Economy as part of the “Taxation of New Technologies” post-graduate course
- 12 October 2022, “Latin American perspectives for Pillar 1 and 2” at IV Italian Conference on Latin American Tax Law entitled “Crisis and pathology of income tax and international tax coordination initiatives (BEPS 2.0: Pillar 1 and Pillar 2): What are the prospects for Latin America?”

- 15 November 2022, “DAC7’s Rules for Online Platforms: A proportionality and legal certainty assessment” workshop organized by Maastricht University on “Exchange of Information for Tax Purposes and Administrative Cooperation within the European Union: Taxpayers’ Rights, Transparency and Effectiveness” in Brussels (Belgium)
- 17 November 2022, “The Role of Platforms in Fighting Tax Fraud: Reporting obligations with respect to sellers in the sharing economy” at University of Antwerp, Digitax Project’s bimonthly meeting
- 24 November 2022, “The Impact of the OECD Pillar 2 in Latin America” at 7th International Taxation Congress (online) organized by Universidad Privada de Santa Cruz de la Sierra (UPSA) and the International Fiscal Association (IFA)
- 29 November 2022, “Digital platforms and information and withholding requirements” at the 2022 Tax Days organized by the General Tax Directorate (DGI) of Uruguay.
- 1 December 2022, Loyens & Loeff’s Webinar, DAC7 is coming: Is your business in scope?
- 7 December 2022, ACTL – CPT Talks “In discussion with Juan Manuel Vázquez, “Platforms Tax Reporting under DAC7 and the OECD Model Rules” at University of Amsterdam (Netherlands)
- 11 April 2023, Lecture about OECD Model Rules for Tax Reporting by Platforms in relation to sellers of the sharing and gig economy as part of the Course “Taxing the Digitalized Economy” offered by the UvA in Cape Town, South Africa
- 3 May 2023, Tax Transparency, Avoidance and Evasion at the Conference “Rethinking Global Taxation” organized by the Ministerio de Hacienda y Credito Publico of Colombia
- 15 May 2023, Digital services taxes in the European Union: What can we expect? At the Conference “European Corporate Tax Law: Recent Developments” (Online) organized by the Academy of European Law (ERA)
- 19 May 2023, Argentine Reporter on the topic “The taxation of digital platforms: challenges and opportunities” at the XIII Latin American IFA Congress held in Quito, Ecuador
- 14-16 June 2023, Speaker about OECD Pillar One and Two, Unshell Directive and Argentina Tax Treaty Policy and Practice at the Observatorio Iberoamericano de Tributacion Internacional (OITI) events held in Vaduz, Liechtenstein

A. Vvedenskaya LL.M.

- May 2022, Game Access Conference 2022, Brno, Czech Republic, Talk: Global tax deal: Endless Bag of Gold
- May 2022, #gamesUR summit, North America (on-line), Poster: User experience: ground for virtual and real-life taxes
- June 2023: DiGRA International Conference, Digital Games Research Association, PhD Consortium, Presentation: Virtual income and how to tax it

3.2.3 Podcasts

During the relevant period, the following podcasts were recorded by members of the CPT project:

- Dennis Weber and Dennis Post “Preparing for a cashless, platform-based and technology-driven society”. Recorded for Public Sector Future Podcast | Episode 47 on February 2023.
- Dennis Post, “Fiscal concerns related to utility tokens and the token economy, Tax laws surrounding NFT’s”, Recorded for 2Tokens Podcast Episode 68 with Eric Hensel on 24 May 2023.
- Juan Manuel Vazquez and Claudio Cipollini on “Tax Reporting in the Sharing, Gig and Crypto Economies”. Recorded for Women in Ethics & Compliance - Global on 5 June 2023.



Amsterdam Law School



Students from the Advanced LL.M. in International Tax Law program (UvA/IBFD) 2021-22 who participated in the CPT Project as student researchers.

3.3 CPT-Students

During 2021-2022 academic year, 6 Adv. LL.M. students (i.e. Maria Laura Coimbra, Luis Javier González Cerda, Nupur Gupta, Rupal Maheshwari, Sreema Seeram and Gandhi Zilli) worked under the supervision of CPT researchers.

Furthermore, during the 2021-2022 academic year, 1 Adv. LL.M. Student (Nkosivumile (Vumi) Hlongwa) pursued a research internship within the CPT project under UvA's Academic Excellence Track (AcET) program.

The following students were awarded with the outstanding performance:

- Rupal Maheshwari won the IBFD Award for the best LL.M. thesis of the 2022 IBFD-UvA Advanced LL.M. class for her thesis "Pillar One and Value Creation. Are revenue sourcing rules fulfilling the objective of taxing along with value creation"

In addition, some of the CPT students of the year 2021-2022 published their master thesis in highly esteemed academic journals. This was, for instance, the case of:

- Maria Laura Coimbra - VAT Treatment of Non-Fungible Tokens
- Gandhi Zilli - The OECD Model Rules and DAC7: A Critical Assessment of Selected Design and Enforcement Issues

In the 2022-2023 academic year, 4 masters' students (i.e. Diana Almadi, Dorothée van de Sanden, Tessa Keizer and Marciana Eijpe) are conducting research under the umbrella of the CPT project.

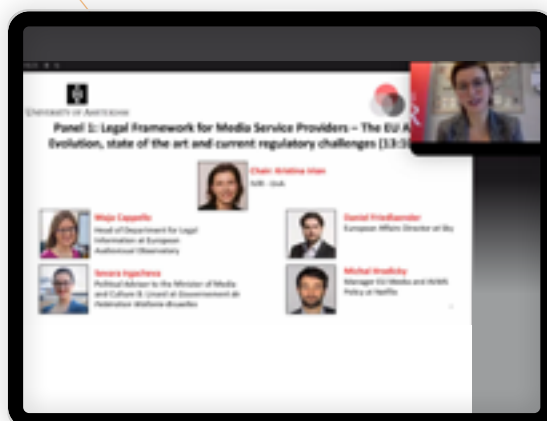
For more information on this, please see [online](#).

3.4 Conferences, Seminars and Webinars

During the relevant period, the CPT project organized the following conferences, seminars and webinars:

3.4.1 Seminar - Financial contributions under the Audiovisual Media Services Directive (AVMSD)

On 3 February 2022, an online seminar was organized about the tax aspects of the AVMSD. Little attention has been paid in tax academic literature to the financial contributions imposed on media service providers under Article 13 of the revised Audiovisual Media Services Directive (AVMSD). During this seminar, the legal framework associated with such financial contributions was the focus of discussion by representatives from government, business and academia working both in the audiovisual and tax domains. Along three different panels, the speakers analyzed the financial contributions imposed on media service providers from both an EU and International Tax Law perspective. By focusing on this specific industry-related regulation, the seminar built a bridge between two regulatory fields that usually do not speak to each other.



Programme

The first panel of the seminar was focused on the Legal Framework for Media Service Providers – The EU Audiovisual Media Services Directive (AVMSD): Evolution, state of the art and current regulatory challenges. The second panel of the seminar was devoted to assessing the financial contributions imposed on Media Service Providers under Article 13 of the AVMSD from a taxation perspective. The third panel was focused on Tax measures impacting Media Service Providers and the prospective regulatory landscape for their industry: the way forward.

Speakers / Moderators

- prof. dr. Dennis Weber (UvA/Loyens & Loeff)
- Dr. Kristina Irion (Institute for Information Law - IViR, UvA)
- Maja Cappello (Head of Department for Legal Information at European Audiovisual Observatory)
- Sevara Irgacheva (Political Adviser on media and content policy to the Minister of Media and Culture B. Linard at Gouvernement de Fédération Wallonie-Bruxelles)
- Daniel Friedlaender (European Affairs Director at Sky)
- Michal Hradicky (Manager EU Media and AVMS Policy at Netflix)
- Dr. Svitlana Buriak (UvA/Loyens & Loeff)
- Ms. Anastasia Beltukova (UvA/Loyens & Loeff)
- prof. dr. Daniel Smit (UvA/E&Y)
- Sabina Tsakova (Legal & Policy Officer at Unit on AVM Policy - EU Commission)
- Eric Robert (OECD - Project Manager for Pillar One work streams)

3.4.2 CPT/GREIT Conference - The Implications of Online Platforms and Technology on Taxation and Taxpayers' Rights

On 7 and 8 April 2022, the CPT project together with the Group for Research on European and International Taxation (GREIT) organized a joint two-day conference about "The Implications of Online Platforms and Technology on Taxation and Taxpayers' Rights". Thirty eight (38) speakers and moderators were divided in 7 panels addressing the following topics:

- Implications of platforms and technology on taxation and taxpayers' rights;
- Reporting and due-diligence obligations imposed on online platforms in relation to sellers in the sharing and gig economy;
- Online platforms and VAT reporting;
- Workforce in the digital era: the legal status of digital workers and its personal and business income tax implications;
- The implications of distributed ledger technologies (including blockchain) on tax systems;
- Virtual currencies, crypto-assets, NFTs and other implications of de-fi for tax systems;
- Explainable AI in tax law.

Programme

The first day of the conference was focused on the issues related to tax reporting by online platforms and on the taxation of platforms' sellers/workers. The second day of the conference was devoted to discussing the implications of technology on taxation, with a focus on explainable AI, blockchain and crypto assets. On both days, consideration was given to the impact of the aforementioned issues on taxpayers' rights.



Speakers / Moderators

- Prof. Dr. Dennis Weber (UvA/Loyens & Loeff)
- Prof. Dr. Cecile Brokelind (Lund University)
- Raffaele Russo (chair CPT-advisory board)
- Prof. Dr. Sjoerd Douma (UvA//Lubbers/Boer/Douma)
- David Hadwick (Antwerp University)
- Prof. Dr. Pasquale Pistone (IBFD/WU Vienna)
- Jasper van Schijndel (PwC)
- Dr. Nevia Cicic-Šain (WU Vienna)
- Juan Manuel Vázquez (UvA/Loyens & Loeff)
- Willem-Jan Van Veen (Belastingdienst)
- Sven Kuipers (Belastingdienst)
- Francesca Vitale (Agenzia delle entrate-Riscossione)
- Roland Rietberg (Booking.com)
- Alexander Hent (Deliveroo)
- Prof. dr. Mariken van Hilten (UvA)
- Dr. Giorgio Beretta (UvA)
- Prof. Joachim Englisch (Muenster University)
- Prof. Marie Lamensch (Vrije University Brussel; Catholic University of Louvain)
- Prof. Marta Papis-Almansa (Copenhagen University, Denmark)
- Prof. Dr. Ana Paula Dourado (Lisbon University)
- Dr. Nuria Ramos Martín (UvA)
- Dr. Svitlana Buriak (UvA)
- Prof. Dr. Daniel Smit (UvA/EY)
- Dr. Svetislav V. Kostić (University of Belgrade)
- Shu-Chien Chen (Erasmus University Rotterdam)
- Prof. Annabelle Gawer (University of Surrey)
- Dr. Dennis Post (UvA/EY)
- Dr. Claudio Cipollini (UvA)
- Sascha Jafari (Summito)
- Marlies de Ruiter (EY)
- Philip Kerfs (OECD)
- Dr. Luisa Scarcella (Antwerp University)
- Dr. Błażej Kuźniacki (UvA/PwC)
- Prof. Evangelos Kanoulas (UvA)
- Dieter Brughmans (University of Antwerp)
- Marco Almada (European University Institute)
- Prof. Anthony Niblett (Blue J Legal)
- Prof Dr. Peter Fettke (Saarland University and DFKI)



3.4.3 CPT Conference - Towards eXplainable Artificial Intelligence (XAI) in Taxation: The Future of Good Tax Governance

On 10 March 2023, the CPT project organized a one-day conference about “Explainable Artificial Intelligence (XAI) in Taxation: The Future of Good Tax Governance”.

Programme

This one day Conference focused on explainable AI (XAI), that is, the development of techniques that make the functioning of an AI system understandable for a given audience. The problem with tax XAI is exacerbated by the technical complexity of the world’s most efficient AI systems, which rely on vast amounts of data and machine learning algorithms, typically deep neural networks. The path towards XAI in tax law would therefore appear to be cluttered with unsurmountable legal and technical obstacles. The present Conference aimed to show, however, that these obstacles not only should be overcome but also can be overcome, albeit with major efforts on the part of the international research community, national legislators, tax administrations and companies providing tax AI tools.

Moderators / Speakers

- Prof. Dr. Dennis Weber (UvA/Loyens & Loeff)
- Prof. Dr. Peter Fettke (Saarland University / German Research Center for Artificial Intelligence (DFKI))
- Prof. Dr. Francesca Lagioia (European University Institute and University of Bologna)
- Dr. Giulia Gentile (LSE Law School)
- Dr. Melanie Fink (Leiden University)
- Dr. Błażej Kuźniacki (UvA/PwC Netherlands)
- Dr. Łukasz Górski (University of Warsaw)
- Dr. Jean-Christoph Gaasch (German Federal Central Tax Office)
- Mr. Arthur van der Linden (University of Tilburg/ the Dutch tax authorities)
- Mr. Dieter Brughmans (University of Antwerp)
- Mr. Marco Almada (European University Institute)
- Mr. Kamil Tyliński (University College London)
- Mr. Jan Winterhalter (University of Leipzig)
- Ms. Evelyn Liivamägi (Ministry of Finance of Estonia)
- Mr. Paolo Valerio Barbantini (Italian Revenue Agency)
- Mr. Krzysztof Sledzikowski (Poland’s National Revenue Administration)
- Ms. Anita Kruczkowska-Lassak (Poland’s National Revenue Administration)
- Ms. Valentina Ion (Microsoft Corporation)

The speakers and moderators of this conference were divided in 5 panels addressing the following topics.

- Explainable Artificial Intelligence (XAI) Supporting Public Administration Processes – On the Potential of XAI in Tax Audit”
- Towards eXplainable Artificial Intelligence (XAI) in Tax Law: The Need for a Minimum Legal Standard
- Exploring Explanation Methods in Tax AI: Case Study based on Synthetically Generated Taxpayer’s Data Provided by the Buenos Aires Tax Authorities
- Reasoned A(I)dmistration: Explanation Requirements in EU Law and the Automation of Public Administration
- How to explain inexplicable – the use of graphs and graph databases in big data analysis
- Explainable Techniques to Contribute to More Fair and Transparent Tax AI
- The European Convention of Human Right and the EU Charter: Effective Legal Protection Against Abuse of AI in Public Domain?
- Risk Analyses Tools: Supporting Estonian Tax Authority in Detecting Tax Fraud
- First experiences with AI driven tax data analytics in the Federal Central Tax Office: Functionality and Code of Conduct



- Co-innovating with the Government: building industry AI models to help improve tax compliance: the journey, learning and output
- Algorithmic fairness through group parities? The case of COMPASSAPMOC
- A Lesson to Use of AI in Tax Domain
- Documentation of the digital economy: Perspective of law and technology on creating a digital twin for XAI
- The use of AI/ML by the Italian Revenue Agency: ensuring the right balance between explainable and non-supervised algorithms
- Selecting risky tax returns with the use of machine learning and rules based (If This Then That, IFTTT) approach by the Dutch tax authorities

3.4.4 CPT-UCT Conference (Cape Town, South Africa)

On 12 April 2023, the CPT Project together with the Tax Unit for Fiscal Research of the University of Cape Town (UCT) organized a joint conference on “Designing tax systems in a cashless, platform-based and technology driven African society” in the city of Cape Town, South Africa.

The CPT-UCT conference offered attendees the opportunity to engage in a dialogue with specialists in taxation and other fields, in particular technology pundits, as well as digital business experts and officials from national and international organizations.

Next to the Conference, on 11/13 April 2023 three short courses were delivered in Cape Town on the following topics: (i) Cryptocurrency Taxation, (ii) Taxing the Digitalized Economy and (iii) Artificial Intelligence and Data Analytics in Tax Law (see **section 3.5.1.** below).

Programme

The speakers and moderators of this conference were divided in 5 panels addressing the following topics.

- Taxing the Digital economy and digital services;
- Taxes on digital streaming services and broadcasting industry;
- Mobile Financial Services in Africa;
- Regulation and reception of Blockchain and Cryptocurrency in Africa;
- Potential of AI in tax administration; and Explainable Artificial intelligence in Tax Domain.

Moderators / Speakers

- Prof. dr. Dennis Weber (UvA / Loyens & Loeff)
- Prof. dr. Johann Hattingh (UCT)
- Prof. dr. Afton Titus (UCT)
- Prof. dr. Daniel Smit (UvA / EY)
- Dr Svitlana Buriak (UvA / Loyens & Loeff)
- Mbakiso Magwape (IBFD)
- Prof. Des Kruger (UCT & Weber Wentzel)
- Dr. Christoph Stork (Research ICT Solutions)
- Lutando Mvovo (Vodacom Group)
- Dr. Shaun Parsons (UCT)
- Prof. Dr. Marina Bornman (University of Johannesburg)
- Dr Dennis Post (UvA / EY)
- Dr Claudio Cipollini (UvA / RCLex)
- Dr. Błażej Kuźniacki (UvA / PwC)
- Belle Fille Murorunkwere (University of Rwanda)
- Kamil Tyliński (University College London)



3.4.5 CPT - DigiTax's Joint Online Workshop "Withholding tax obligations imposed on digital platforms: Challenges and Opportunities"

On 24 April 2023, CPT project together with the DigiTax project of the University of Antwerp held a joint online workshop "Withholding tax obligations imposed on digital platforms: Challenges and opportunities". This was a closed and online workshop. Attendees to this workshop were CPT and DigiTax project's researchers, officials from selected tax authorities and representatives from platform businesses.

Programme

During the workshop, attendees discussed about the challenges and opportunities raised by the adoption of models based upon withholding style approaches (close to pay-as-you-earn (PAYE) type arrangements) for digital platforms. In particular, the discussion focused on the legal and operational aspects of this type of models, aiming to learn from stakeholders' experiences in dealing with existing withholding tax regimes applicable to digital platforms in relation to the income of their sellers (direct taxation perspective).

Moderators / Speakers

- Raffaele Russo (Chair of CPT Project's Advisory Board - Chiomenti)
- Anne Van de Vijver and Bruno Peeters (DigiTax)
- Juan Manuel Vazquez (CPT Project - UvA)
- Sylvie De Raedt (DigiTax)
- Paul Marsh (OECD - Forum on Tax Administration)
- Alessia Tomo (DigiTax)
- Eric Malengraux and Mario Ryckaert (Belgian Tax Authorities)
- Andrea Laura Riccardi Sacchi (Dirección General Impositiva (DGI) – Uruguay)
- Flor Nieto (Former Servicio de Administración Tributaria (SAT) – México)
- Ingmar Lambregts (Founder at Trippz - Accommodation Platforms)
- Alexander Hent (Deliveroo - Food delivery Platforms)

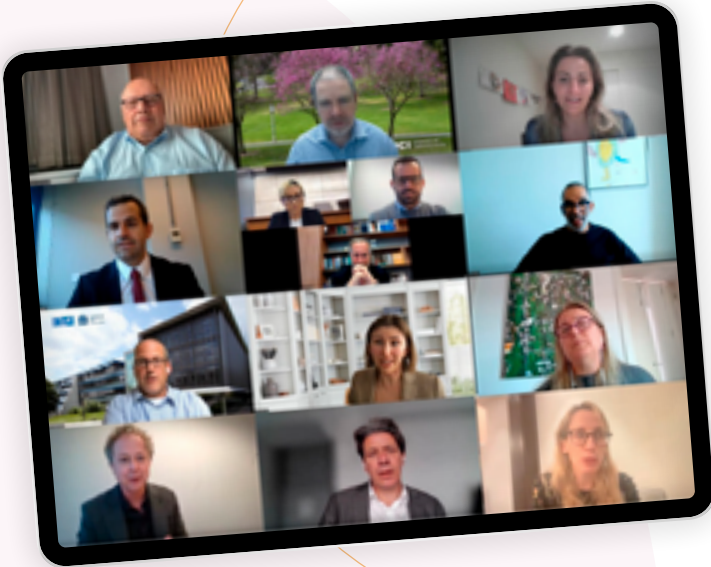


3.4.6 Webinars - ACTL-CPT Talks

The “ACTL-CPT Talks: in discussion with” consist of a series of webinars organized by the ACTL under the umbrella of the CPT Project. During the ACTL-CPT talks one invited speaker presents and discusses a subject relevant to achieve a fair, efficient and fraud-proof taxation in today’s society. The webinars are moderated by Prof. dr. Dennis Weber (Director of the ACTL and the CPT project) and/or one member of the CPT research team. The sessions are held via Zoom’s webinar tool. They are free of charge and opened to the general public.

During the 2022-2023 academic year, the following ACTL-CPT Talks were held:

- In discussion with Prof. Reuven Avi-Yonah, “Taxing Digital Nomads: Reviving Citizenship-Based Taxation for the 21st Century”
| 25 May 2023
- In discussion with Omri Marian on “Taxing Big Tech on the basis of Data Collection rather than Income”
| 30 March 2023
- Discussion on “Crypto-assets tax reporting: CARF and DAC8” (Dennis Post, Claudio Cipollini and Raffaele Russo)
| 2 March 2023
- In discussion with Joni Pirovich about taxation of Decentralized Autonomous Organizations (DAO’s)
| 19 January 2023
- In discussion with Juan Manuel Vázquez on “Platforms Tax Reporting under DAC7 and the OECD Model Rules”
| 7 December 2022
- In discussion with Afton Titus and Guillermo Teijeiro on “Pillar Two and Developing Countries: African and Latin American views” **| 9 November 2022**
- In discussion with Steven Dean on “Anti-Racist Tax policy”
| 27 October 2022
- In discussion with Peter Fettke, “Artificial Intelligence in Taxation: Retrospective, Perspective, and Prospective”
| 21 September 2022
- In discussion with Aleksandra Bal “Tax Compliance in the Age of the Metaverse: Real-time Reporting, e-Invoicing and Other Technology-based Solutions for e-Compliance”
| 25 May 2022
- In discussion with Paul Tang, “Why do we need to tackle the issue of letter box companies used to avoid taxation?”
| 16 March 2022
- In discussion with Caroline Malcolm, “Data, digital art and the future of tax”
| 2 March 2022
- In discussion with Isabella De Michelis (Founder and CEO of Ernieapp) “Must Facebook or Instagram pay their users?”
| 19 January 2022



3.5 Education

3.5.1 Taxation & the Digitalized Economy Courses (Cape Town, South Africa)

On 11 and 13 April 2023, the CPT project together with the UCT Tax Unit for Fiscal Research of the University of Cape Town (UCT) organized the UvA-UCT Courses on “Taxation & the Digitalized Economy” in Cape Town, South Africa.

Topics

The Courses on “Taxation & the Digitalized Economy” covered the following topics:

- Course 1: Introduction to Cryptocurrency Taxation
 - Blockchain and crypto-assets basics
 - Direct taxation aspects of crypto-currencies
 - Indirect taxation aspects of crypto-currencies
 - Presentation of a case study
- Course 2: Taxing the Digitalized Economy
 - Taxing MNEs in a Digitalized Economy
 - Platforms’ Tax Reporting under the OECD Model Rules
- Course 3: Artificial Intelligence and Data Analytics in Tax Law
 - Introduction to AI in Tax Law An overview of potential & threats
 - Basics of Data Analytics & AI for Business and Tax Law

Lecturers

- Prof. dr. Dennis Weber (UvA / Loyens & Loeff)
- Dr Dennis Post (UvA / EY)
- Dr Claudio Cipollini (UvA / RCLex)
- Dr. Giorgio Beretta (UvA)
- Dr. Shaun Parsons (UCT)
- Prof. dr. Daniel Smit (UvA / EY)
- Dr Svitlana Buriak (UvA / Loyens & Loeff)
- Juan Manuel Vázquez (UvA / Loyens Loeff)
- Dr. Błażej Kuźniacki (UvA / PwC)
- Kamil Tyliński (University College London)



3.5.2 Summer Course

Introduction to Blockchain, Web3 and Digital Assets Taxation

On 4 and 5 July 2023, the CPT project organizes a two-days summer course in Amsterdam, the Netherlands focused on the tax aspects of blockchain, Web3 and digital assets. During the course, Government officials, tax professionals, Ph.D. students and motivated scholars will be introduced to the latest developments in this novel area to acquire an understanding of the basics of the underlying technology and knowledge on the existing and potential future approaches to taxation.

Topics

- The themes covered by these course include:
- Introduction to blockchain technologies and associated tools
- Introduction to digital assets (including cryptocurrencies and NFTs)
- Legal aspects of blockchain technology and digital assets
- Blockchain-based tax systems
- Taxation of digital assets (including cryptocurrencies and NFTs)
- Tax aspects of decentralized finance (DeFi);
- Tax reporting of digital assets (CARF/DAC8)
- Taxation of Decentralized Autonomous Organizations (DAOs)

Lecturers

- Dr Giorgio Beretta (UvA)
- Dr Claudio Cipollini (UvA / RCLex)
- Dr Dennis Post (EY / UvA)
- Olivier Rikken (Emerging Horizons)
- Raffaele Russo (Chiomenti)
- Anna Vvedenskaya (UvA)





3.5.3 Specialization Course

Platforms and Tax Information Reporting in the European Legal Framework

On 18 August - 2 September 2023, the CPT project offers a specialization course on "Platforms and Tax Information Reporting in the European Legal Framework" in Amsterdam, the Netherlands. The course is co-funded by the Erasmus+ Programme of the European Union.

Topics

The summer course will include learning modules on information reporting by online platforms under the Directive on Administrative Cooperation (DAC7) and its planned extension to crypto-assets service providers (DAC8). The specialized training will also address information reporting in VAT, focusing on online platforms and payment service providers (PSPs).

Lecturers

- Prof. Dr Dennis Weber (UvA/Loyens & Loeff)
- Prof. Dr Sjoerd Douma (UvA/Lubbers, Boer & Douma)
- Avv. Raffaele Russo (UvA/Chiamenti)
- Dr Giorgio Beretta (UvA)
- Dr Svitlana Buriak (UvA/Loyens & Loeff)
- Dr Claudio Cipollini (UvA/RCLEX)
- Dr Ronan Fahy (UvA/DSA Observatory)
- Prof. Dr Joris van Hoboken (UvA/DSA Observatory)
- Mrs Ine Lejeune (UvA/Ine Lejeune BV)
- Dr Dennis Post (UvA/EY)
- Prof. Dr Maarten Pieter Schinkel (UvA)
- Mr Juan Manuel Vazquez (UvA/Loyens & Loeff)
- Prof. Dr Carlos Weffe (Corporate Crime Observatory; former IBFD Observatory on the Protection of Taxpayers' Rights)

3.5.4. CPT involvement in UvA's Adv. LL.M. in International Tax Law

In addition to the courses mentioned above, some members of the CPT project are also actively involved in the education provided under UvA's Adv. LL.M. in International Tax Law. In particular, the members of the CPT project are involved in the following courses of such program:

- Foundation of International Tax Law (FITL): Anna Vvedenskaya
- EU Tax Law (Basic and Advance): Prof. Dr. Dennis Weber and Dr Claudio Cipollini
- Transfer Pricing (Basic and Advance): Dr. Svitlana Buriak
- VAT/GST (Basic and Advance): Dr. Giorgio Beretta
- Transparency, Exchange of Information and the Collection of Taxes: Mr. Juan Manuel Vazquez and Dr. Dennis Post.
- Pillar Two (New Course): Prof. Dr. Daniel Smit and Dr. Svitlana Buriak.
- Master's Thesis: All CPT Members depending on the thesis subject.

3.6 Institutional Collaborations

In the relevant period, the CPT project entered into the following institutional collaborations:

3.6.1 MOU signed with the University of Cape Town (South-Africa)

In 2022 the ACTL concluded an agreement with the University of Cape Town (South-Africa) to conduct research about the design of more fair, efficient and fraud-proof tax systems. The agreement already resulted in organizing a conference and courses in April 2023 in Cape Town.

3.6.2 MOU signed with Chulalongkorn University from Bangkok (Thailand)

In 2022 the ACTL concluded an agreement with the Chulalongkorn University from Bangkok (Thailand) to conduct research about the design of more fair, efficient and fraud-proof tax systems.



3.6.3 Participation in meeting on “Rethinking Global Taxation” organized by the Ministry of Finance of Colombia

On 2 and 3 May 2023, three members of the Amsterdam Centre for Tax Law (ACTL) of the University of Amsterdam (UvA) were present in Bogota, Colombia for the technical meeting on “Rethinking Global Taxation” organized by the Ministry of Finance of such country. This academic event brought together tax experts, representatives from governments and businesses and members of civil society (NGOs) to present and discuss the problems that need to be solved at a global policy level to achieve a better and fairer international tax order.

During the meeting, Prof. Dr. Dennis Weber (Director of the ACTL’s CPT Project) delivered a presentation about “*Corporate Taxation*”. In turn, Raffaele Russo (Chair of the CPT project’s Advisory Board) spoke about the “*Taxation of the Digitalized Economy*” (see [video](#)) and Juan Manuel Vazquez (CPT project’s Academic Coordinator and PhD Researcher) about “*Tax Transparency, avoidance and evasion*”.

The speakers presenting on this event were selected among numerous applicants from all over the world. The input given during this event will be considered and prioritized by all Latin American Finance Ministers during a political summit to be held in Cartagena on July 27-28th 2023.



3.7 The CPT project and its research(ers) in the spotlight

3.7.1 Dr. Błażej Kuźniacki receives Notre Dame-IBM Technology Ethics Lab grant

One of the research leaders of the CPT project Dr. Błażej Kuźniacki received in 2022 the Notre Dame-IBM Technology Ethics Lab research grant for the project, “Exploring Local Post-Hoc Explanation Methods in Tax Related AI”. His team’s proposal was among the best of an outstanding and group of proposals (more than 100 were submitted), representing different jurisdictions and continents around the globe.

Together with Marco Almada (a researcher at the Department of Law, European University Institute, Florence, Italy) and Kamil Tylirski (a data science manager at Mishcon de Reya LLP and a lecturer and researcher at the UCL School of Management, London, UK), Dr. Kuźniacki used the awarded grant to conduct research on how to design AI systems in tax law which are capable of helping taxpayers understand the decisions of tax administrations (this subject is known as Explainable Artificial Intelligence (XAI)) and, in this way, avoid litigations such as the Dutch SyRI case or the Dutch childcare benefits affair in which underregulated algorithms were used by the tax authorities.

3.7.2 Dr. Giorgio Beretta receives EU Funding for UvA Project on Platforms’ Tax Information Reporting

The Amsterdam Centre for Tax Law (ACTL) of the University of Amsterdam has received in 2022 EU support to develop a new teaching programme on tax information reporting by online platforms. The funding was received by dr. Giorgio Beretta. The EU-funded initiative is within the 2022 Jean Monnet Action in the Field of Higher Education: Modules.

The ACTL, within its CPT project, will use EU financial aid to develop courses on online platforms and tax information reporting. The first teaching course will be held in the summer of 2023 (see **Section 3.5.3**).

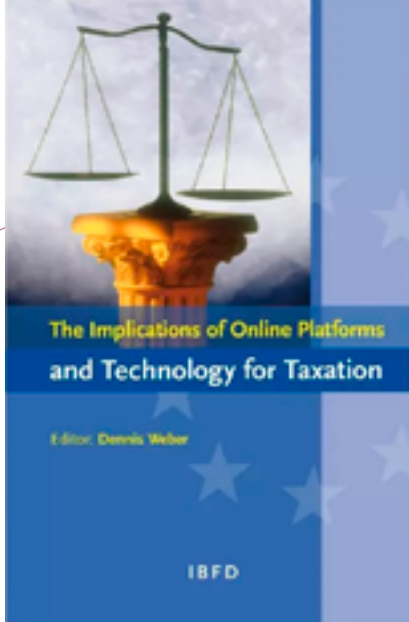
‘We are building a course on a topical issue which requires tax professionals to receive highly qualified expertise and training,’ declared Dr. Giorgio Beretta, assistant professor in indirect taxation at the Amsterdam Law School and a member of the ACTL/CPT Project. The ACTL/CPT initiative funded by the EU officially started on 1 October 2022.



**Funded by the
European Union**

3.7.3 CPT researchers publish book on the implications of online platforms and technology for taxation

On 1 May 2023, the CPT project together with the Group for Research on European and International Taxation (GREIT) published a book titled “The Implications of Online Platforms and Technology for Taxation”.



The book is a must read book for academics, tax authorities and practitioners seeking a comprehensive analysis of this topic. It explores a range of subjects, including the tax-reporting obligations of platforms in direct and indirect taxation, the legal status of digital workers and its income tax implications, the challenges and opportunities presented by distributed ledger technologies like blockchain, the tax implications of virtual currencies, crypto assets, NFTs and DeFi, and the importance of explainable AI in tax law.

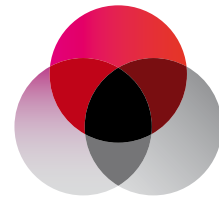
Prof. Dr. Dennis Weber (Director of the ACTL's CPT Project) comments: “I'm glad to present this book as one the first research outcomes of the Cashless, Platform and Technology (CPT) project of the ACTL.” In turn, Craig West, IBFD Senior Associate, noted “The authors, who are established and rising scholars from all around the globe, provide insightful and thought-provoking analysis that is sure to be of great interest to anyone interested in the implications of online platforms and new technologies on international tax and taxpayer rights”.

From left to right: Mr. Juan Manuel Vazquez LL.M., Dr. Claudio Cipollini, Dr. Dennis Post, Prof. Dr. Johann Hatting (University of Cape Town), Professor dr. Dennis Weber, Dr. Svitlana Buriak, Dr. Giorgio Beretta, Dr. Blazej Kuzniacki and Prof. Dr. Daniel Smit at the book launch during a conference held in Cape Town, South Africa.





UNIVERSITY OF AMSTERDAM
Amsterdam Centre for Tax Law



ACTL

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