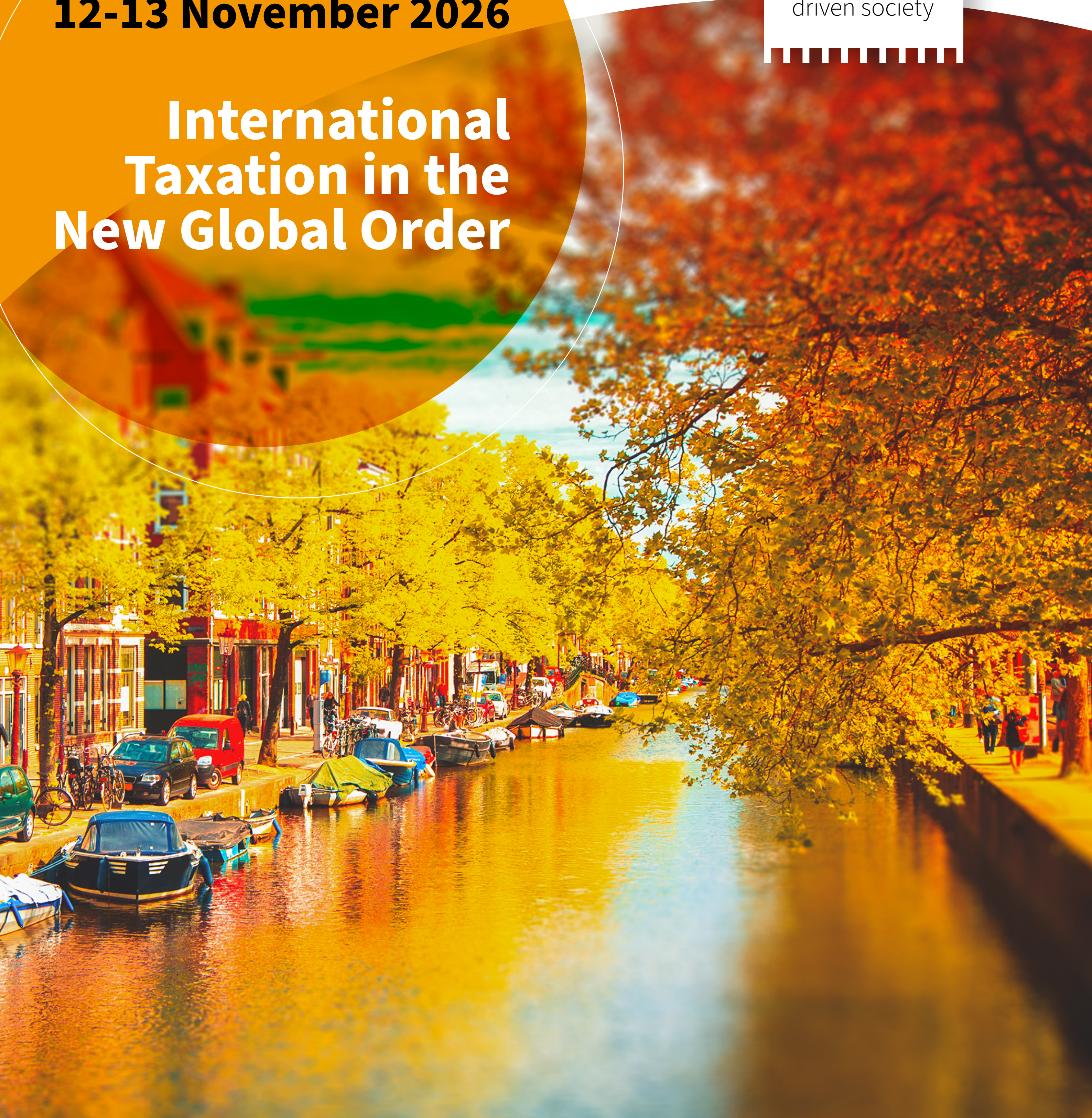
University of Amsterdam
Amsterdam Centre for Tax Law

Conference
12-13 November 2026

International Taxation in the New Global Order

ACTL
Designing the tax system for a Cashless, Platform-based and Technology driven society



Conference
International Taxation in the New Global Order

The Amsterdam Centre for Tax Law (ACTL) of the University of Amsterdam (UvA) is organizing the Conference 'International Taxation in the New Global Order' 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 12 and Friday 13 November 2026**, at the Allard Pierson Museum in Amsterdam, the Netherlands. This will be an on-site event without the possibility to participate online.

This Conference seeks to critically examine the international tax challenges and emerging opportunities arising from the evolving global landscape. In particular, the Conference addresses the **tax implications of the ongoing digitalization of the economy**, with specific attention to the transformative impact of digital platforms, blockchain technology, and artificial intelligence (AI).

Furthermore, the Conference explores the **international tax consequences of the emerging geopolitical order**, aiming to foster a deeper discussion on how the current crisis of the rule based liberal international economic order, together with the rise of a new era of international economic warfare, is reshaping the international tax system.

The Conference will also include discussions on the **EU Tax Omnibus proposals**, examining their objectives, design, and implications for the coherence and future direction of EU tax policy.

In addition to these core themes, the Conference will mark the completion of the CPT Project, which was officially launched in August 2020 and is scheduled to conclude in December 2026. On the opening day, CPT researchers will present and discuss the project's principal themes and findings with a panel of experts, while the project leaders will reflect on the broader societal impact of the CPT Project in the field of **international taxation**.

On the second day of the Conference, prof. dr. Daniel Smit will deliver his farewell lecture entitled *'International Income Allocation under EU Law: the Sequel'*.

The Conference offers attendees the opportunity to engage directly with leading global experts on some of the most pressing and debated developments in contemporary international taxation.

Structure and topics

The conference will follow this structure:

Day 1

Thursday 12 November 2026

The first day begins in the afternoon with **Panel 1**, which will explore the tax implications of digital platforms and the wider digital economy. This session will present key findings from the CPT project and encourage expert discussion.

Following a coffee break, **prof. Benjamin Alarie** will deliver a **keynote speech** on his book – *'Superjustice: Law in the Age of Artificial Intelligence'*. During his speech prof. Alarie will discuss how 'Superjustice' will reshape legal education and the legal profession'.

Panel 2 will focus on the CPT project's main insights regarding the integration of blockchain technology into tax systems and the potential of artificial intelligence (AI) to enhance tax compliance.

The day concludes with **closing remarks** on the outcomes and societal impact of the CPT project, followed by drinks to celebrate the project's completion. This provides attendees with an opportunity for informal networking and reflection.

Structure and topics

The conference will follow this structure:

Day 2

Friday 13 November 2026

The second day opens with a **keynote address by Nicolas Colin**, co-author of the landmark 2013 **Colin–Collin Report**, which was among the first to advance the proposition that user participation generates taxable value in market jurisdictions, thereby challenging traditional nexus and profit-allocation principles in international taxation.

Following the keynote, **Panel 3** will examine the **influence of AI on tax systems** and the question whether the rise of AI requires new tax definitions or even new forms of taxation.

After a short coffee break, **Panel 4** will consider the **International tax law consequences arising from the new global geopolitical order**. The panel will focus on the challenges and opportunities faced by cross-border businesses and on international cooperation among states.

After lunch, the conference will continue with the **farewell speech of prof. dr. Daniel Smit** on the *'International Income Allocation under EU Law: the Sequel'*.

This keynote will set the stage for **Panel 5**, which will analyse the impact of recent global developments in international tax law on the EU legal order. In this panel the recent **EU Tax Omnibus** proposals will also be discussed.

The conference will close with **final remarks and farewell drinks**, once again offering attendees the chance for informal networking and reflection.

Program

Day 1 — Thursday 12 November 2026

12:30 – 13:00 **Welcome coffee**

13:00 – 13:10 **Opening - Conference Chair and Director CPT project**
Prof. dr. Dennis Weber (UvA/Loyens & Loeff)

13:10 – 15:00

Panel 1 The tax implications of platforms and the digital economy

This panel will examine the tax implications of platforms and the digital economy, presenting key findings from the CPT project and fostering discussion among experts in the field. The panel will cover not only aspects related to the substantive taxation of the digitalized economy both from a direct taxation (Pillar One, DSTs, UN proposals, etc.) and VAT perspective (i.e. VAT on digitally supplied services), but also those related to the challenges and opportunities raised by platforms and digitalization to enhance tax compliance and collection (i.e. information reporting and withholding tax obligations, VAT deemed supplier rules, etc.).

Presentation by CPT Researchers
Dr. Juan Manuel Vázquez (UvA); Dr. Svitlana Buriak (UvA) and Dr. Giorgio Beretta (UvA)

Panel Discussion
Chair: **Dr. Juan Manuel Vázquez**
Discussants:

- **prof. dr. Sergio Rocha André** (Rio de Janeiro State University - UERJ/ Sergio André Rocha Advocacia & Consultoria Tributária)
- **Karine Halimi-Guez** (Group Head of Tax, Booking Holdings)
- **Alberto Trabucchi** (Assonime)
- **Guillermo Teijeiro** (Bomchil)

15:00 – 15:30 **Coffee break**

2.

15:30 – 16:00

Keynote speech
Prof. Benjamin Alarie (Blue J/University of Toronto Faculty of Law)
'Superjustice: Law in the Age of Artificial Intelligence'

16:00 – 17:45

Panel 2 Harnessing AI and blockchain for enhanced tax compliance

This panel will explore the current and future of advanced technologies such as (generative and agentic) AI and blockchain and their impact on the tax domain. It will examine where and how these technologies are already being deployed in tax administration, compliance, advisory, and enforcement, and to what extent they are delivering on their transformative promises. Examples are VAT split payments through blockchain infrastructure, and AI agents as transactional and compliance intermediaries.

The discussion will further address key questions about the direction and governance of technological innovation in taxation. What new opportunities do AI and blockchain create for efficiency, transparency, and risk management? What legal, ethical, and institutional challenges arise from their use, particularly in relation to accountability, explainability, data governance, and the protection of taxpayers' rights? And how should tax authorities, policymakers, and tax professionals prepare for a future in which intelligent and autonomous systems increasingly shape tax decision-making?

Presentation by CPT Researchers
prof. dr. Dennis Post (EY/UvA/Nyenrode Business University)
and dr. Claudio Cipollini (UvA/RCLex)

Panel Discussion
Chair: **prof. dr. Dennis Post** (EY/UvA/Nyenrode Business University)
Discussants:
- **Prof. Benjamin Alarie** (Blue J/University of Toronto Faculty of Law)
- **Claire Arens** (Dutch Ministry of Finance)
- **Dr. Aleksandra Bal** (Stripe)
- **Dr. David Hadwick** (EY/University of Antwerp)

17:45 – 18:00

Reflections on the CPT project, its outputs and societal contribution
Prof. dr. Dennis Weber - Raffaele Russo

18:00 – 19:00

Drinks

Day 2 | Friday 13 November 2026

9:00 – 9:10 **Opening - Conference Chair and Director CPT project**
Prof. dr. Dennis Weber

9:10 – 9:30 **Keynote speech**
Nicolas Colin (Vsquared Ventures | Drift signal / Writer)

9:30 – 11:00
Panel 3 The influence of AI on tax systems: do we need new tax definitions or new taxes?

This panel will examine how the rise of AI affects existing tax systems and whether current tax concepts are fit for purpose. It will begin by mapping the main players in the AI industry, their roles, business models and value-creating activities to then consider whether, how and where AI-related activities are currently taxed, and whether the AI revolution requires new approaches to the allocation of taxing rights between jurisdictions. Particular attention will be paid to the impact of AI agents on the application of the arm's length principle, the definition of permanent establishment and the taxation of royalties in cross-border scenarios. The panel will close with a discussion on whether and if so which AI-players should be subject to sector-specific levies, such as a content levy or other forms of taxation.

Chair: **Raffaele Russo** (UvA - Chiomenti)
Speakers:
- **Dr. Anniek van Elzelingen** (University of Oxford/Saïd Business School)
- **Jason Yen** (OpenAI; US and global tax policy)
- Representative from EU AI company
- **Caroline Malcolm** (Global Digital Finance)

11:00 – 11:30 **Coffee break**

4.

11:30 – 13:00

Panel 4 International tax law in a new global world order

This panel will examine the main international tax law implications of the emerging global world order, which is characterized by a crisis of the rule-based liberal international economic order and the rise of a new era of international economic warfare. The panel will particularly focus on the challenges and opportunities that this new order has raised for cross-border businesses, tax systems and international tax cooperation among States.

Chair: **prof. dr. Sjoerd Douma** (Lubbers, Boer en Douma/UvA)
Speakers:
- **Prof. dr. Robert Danon** (University of Laussane/DanonLaw) (TBC)
- **Prof. dr. Luis Schoueri** (University of Sao Paulo/Lacaz Martins, Pereira Neto Gurevich & Schoueri Advogados)
- **Prof. dr. Richard Stern** (Institute for Austrian and International Tax Law - WU Vienna)
- **Prof. dr. Irma Mosquera Valderrama** (Leiden University)

13:00 – 14:00

Lunch break

14:00 – 14:15

Introduction
prof. dr. Otto Marres (Lubbers, Boer and Douma/UvA)

14:15 – 14:45

Farewell speech
Prof. dr. Daniel Smit (EY/UvA)
'International Income Allocation under EU Law: the Sequel'

14:45 – 16:30

Panel 5 The EU Tax Omnibus proposals and global international tax law in the EU legal order

5.

This panel opens with a discussion of the EU Tax Omnibus proposals, examining their objectives, design, and implications for the coherence of EU tax policy. Particular attention will be given to the extent to which these proposals reflect a shift towards simplification, coordination and more proportionate measures, or instead introduce new layers of complexity and discretion within the EU tax framework. In addition, the panel will assess their impact on EU competitiveness, including whether the proposed measures strengthen or weaken the position of EU-based businesses in a global context.

Building on this, the panel explores how global international tax developments are reshaping the EU legal order, with a specific focus on the interaction between OECD-led initiatives and EU law. It will critically assess the legal and constitutional implications of integrating instruments such as the Pillar Two framework and the Side-by-Side (SbS) package into the EU system. Central questions include whether the incorporation of externally developed standards is compatible with core principles of EU law, including legal certainty, institutional balance, and effective judicial protection, and whether such integration risks undermining the autonomy of the EU legal order.

Chair: **prof. dr. Dennis Weber** (UvA/Loyens & Loeff)
Speakers:

- **Dr. Benjamin Angel** (European Commission/Director for 'direct taxation, tax coordination, economic analysis and evaluation' in DG TAXUD)
- **Helen Pahapill** (tax policy advisor, Estonia Ministry of Finance)
- **Prof. dr. Daniel Smit** (EY/UvA)
- **Prof. dr. Daniel Sarmiento** (Universidad Complutense Madrid)

16:30 – 17:00

Closing – Conclusions

17:00 – 18:00

Farewell Drinks

Practical

Location

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

Registration

You can register via actl.uva.nl > News & Events
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.

More information

See the CPT project website

Contacts

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- Vishay Nohar – Administrative Assistant; v.v.a.nohar@uva.nl

Partners and Funding

As an independent and inclusive initiative with a strong impact on society, the CPT project is financed with Dutch Government funding, funds from fees earned with CPT-conferences and Courses and with funds provided by external stakeholders who are interested in supporting academic research to design fair, efficient and fraud-proof tax systems.

In 2025-2026, the CPT project is financed by:

- **Private commercial organizations:** Ernst & Young (EY); Gatti Pavesi Bianchi Ludovici; Loyens & Loeff; Netflix and NEXI Group.
- The Dutch Association of Tax Advisers (NOB);
- **Government funding** (Dutch Ministry of Education, Culture and Science (OCW) and NOW). Netherlands legal research agenda 2019–2025 on Digital Legal Studies; Amsterdam Law School 'Digital Transformation of Decision-Making' initiative;
- **EU-Funding:** Jean Monnet Action in the Field of Higher Education Modules (Erasmus+ program).

Other (non-financing) partners of the project are the University of Cape Town (UCT) from South Africa; Chulalongkorn University from Thailand and the Tax authority of the Autonomous City of Buenos Aires (AGIP) from Argentina.

actl.uva.nl