



ACTL

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

Contacts

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CPT Free Afternoon Online Seminar

Financial contributions under the Audiovisual Media Services Directive (AVMSD): An analysis from an EU and International Tax Law perspective

Thursday 3 february 2022

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 will be 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 will analyze 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 will build a bridge between two regulatory fields that usually do not speak to each other. The aim is to provide impetus for further reflection on still underexplored but extremely relevant subject.

This online seminar is organized by the Amsterdam Centre for Tax Law (ACTL) of the University of Amsterdam (UvA) under the umbrella of the research project "[Designing the tax system for a Cashless, Platform-based and Technology-driven society](#)" (CPT project).

Program and registration
see page 2 >

Online

The seminar is held online and can be followed after registration

Registration

You can register via actl.uva.nl
> news & events
Participation is free (registration mandatory).

Information

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.

See for more information the CPT project website.

This seminar is organized in the context of the CPT project research partnership entered into between UvA and Netflix.

Program

- 13:00-13:10** **Opening**
prof. dr. Dennis Weber (UvA/Loyens & Loeff)
- 13:10-14:30** **Legal Framework for Media Service Providers – The EU Audiovisual Media Services Directive (AVMSD): Evolution, state of the art and current regulatory challenges**
Chair: Dr. Kristina Irion (Institute for Information Law (IViR), UvA)
- Overview of the AVMS Industry and its Regulatory Framework: The EU AVMSD.
Maja Cappello (Head of Department for Legal Information at European Audiovisual Observatory)
 - Investment obligations and financial contributions to funds: Challenges for national regulators.
Sevara Irgacheva (Political Adviser on media and content policy to the Minister of Media and Culture B. Linard at Gouvernement de Fédération Wallonie-Bruxelles)
 - Investment obligations and financial contributions to funds: Challenges for businesses.
Daniel Friedlaender (European Affairs Director at Sky)
Michal Hradicky (Manager EU Media and AVMS Policy at Netflix)
 - Discussion
- 14:30-14:45** **Break**
- 14:45-16:15** **Assessing the financial contributions imposed on Media Service Providers under Article 13 of the AVMSD from a taxation perspective.**
Chair: prof. dr. Dennis Weber (UvA/Loyens & Loeff)
- Presentation of the CPT Paper
Dr. Svitlana Buriak (UvA)
Ms. Anastasia Beltiukova (UvA/Loyens & Loeff)
 - Panel Debate
- 16:15-16:30** **Break**
- 16:30-18:00** **Tax measures impacting Media Service Providers and the prospective regulatory landscape for their industry: the way forward**
Chair: prof. dr. Daniel Smit (UvA/E&Y)
- The AVMSD and beyond: the future regulatory landscape for media service providers in the EU - *Sabina Tsakova* (Legal & Policy Officer at Unit on AVM Policy - EU Commission)
 - OECD's Pillar 1 and its impact on digital businesses and service providers *Eric Robert* (OECD - Project Manager for Pillar One work streams)
 - The AVMSD's financial contributions and their place in the broader tax landscape
prof. dr. Dennis Weber (UvA/Loyens & Loeff)
 - Panel Debate