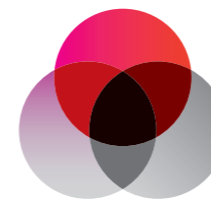
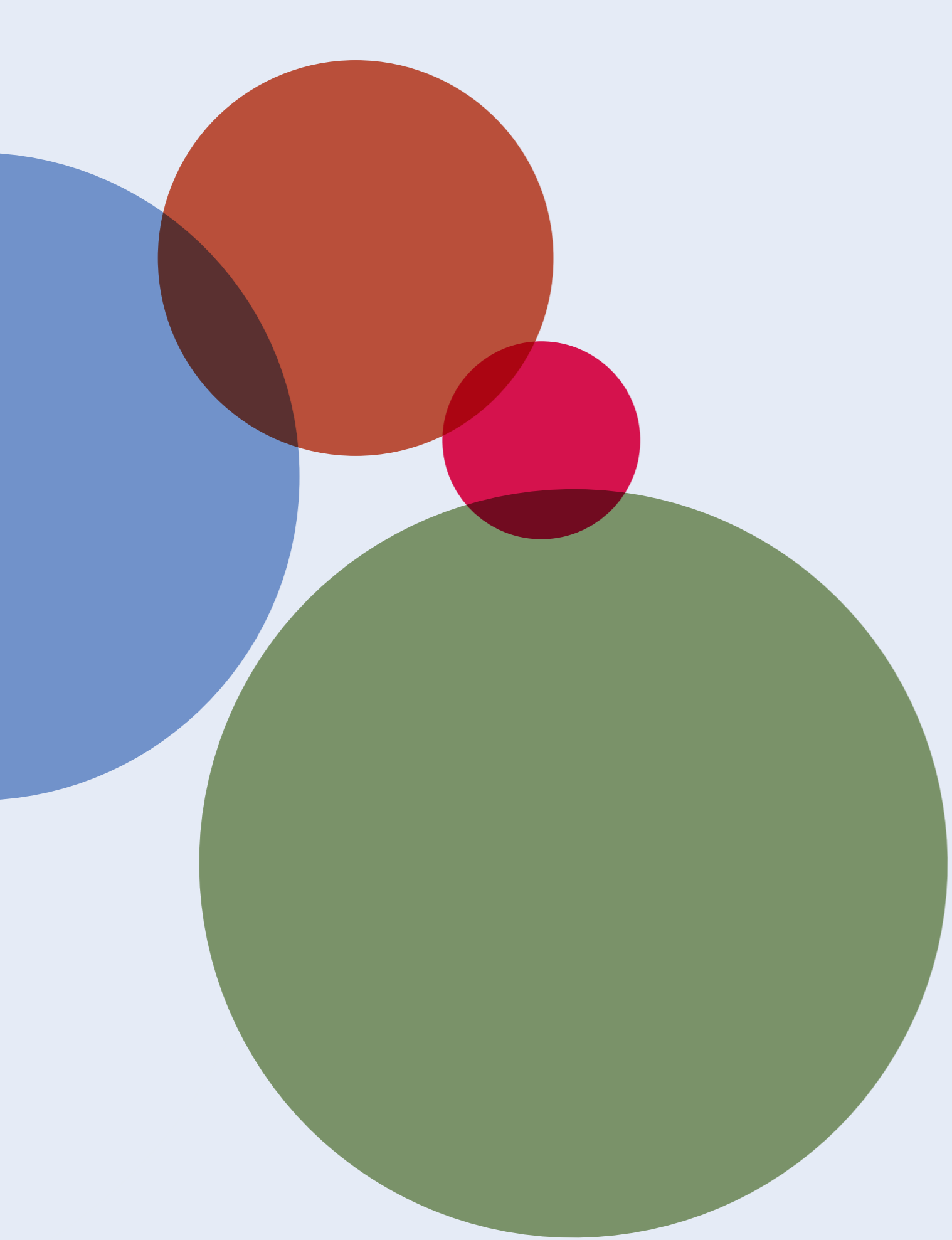


**ACTL**

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

**CPT Project**  
Annual Report 2023-2025



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

# Table of Contents

<b>1.</b>	<b>Introduction</b>	<b>4</b>
<b>2.</b>	<b>General Overview</b>	<b>6</b>
2.1.	Main Topics	6
2.2.	Societal Impact	10
2.3.	Team	10
2.4.	Advisory Board	12
2.5.	Partners and Funding	13
2.6.	Standards	13
2.7.	Location and Contact	14
<b>3.</b>	<b>Activities</b>	<b>16</b>
3.1	General	16
3.2	Research Outputs	16
3.3	CPT-Students	23
3.4	Conferences, Seminars and Other Events:	23
3.5	Other events	29
3.6	Education	30
3.7	Our research(ers) in the spotlight	34

# 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).

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.



Officially launched on 27 August 2020, the objective of the CPT project is to provide a thorough analysis of how to design fair tax systems for a digitalized society primarily based on cashless payment methods, online platforms and disruptive 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 July 2023 - December 2025.

## 2. General overview

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

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

The CPT project was officially launched on 27 August 2020. Phase One of this project ran from September 2021 until the Spring of 2025.

### 2.1. Main Topics

During Stage Two of the CPT project, the main topics covered the research initiative are, among others, the topics below. For an overview of the project's activities and outputs during the period January 2022 – June 2023, please see the CPT project's Annual Report 2022-2023.

#### 1. Digital Taxation: Digital Service Taxes and other measures

One of the most pressing areas of research today is that referred to digital taxation and, in particular, to Digital Services Taxes (DSTs) and their interaction with the existing international tax frameworks. Based on the understanding that users' data has economic value and that the extraction and monetization of such data by businesses may justify new taxing rights over such value for the jurisdictions where users are located, many jurisdictions have introduced DSTs as unilateral measures to address the challenges posed by digital business models. These taxes often emerge as a response to the limitations of traditional corporate tax rules based on physical presence, which struggle to capture the revenue generated by digital businesses in the markets where they operate and extract users' data.

However, the unilateral and divergent implementation of DSTs raises critical questions about, first, their underlying policy rationale, true nature and design features and, second, about their compatibility with existing tax treaties and investment agreements. These concerns are particularly significant because DSTs may conflict with core principles such as non-discrimination, tax treaty obligations, and protections afforded to foreign investors under bilateral investment treaties. Consequently, there is ongoing debate surrounding the legal and economic implications of DSTs, with particular focus on how these taxes align with established treaty frameworks. Additionally, the potential for cross-border tax disputes over DSTs warrants further analysis, especially considering ongoing efforts to resolve such disputes through international mechanisms. By examining the underlying policy rationale and nature of DSTs and addressing their most problematic design features and implications, this research explores whether it is possible to develop a fair and coordinated DST which countries could rely on to capture the value that digital businesses extract from users' data and contributions.

In addition to DSTs, the research also explores other alternative measures to address the tax challenges raised by the digitalized economy in a fair, effective and convenient way such those proposed and/or discussed at the OECD, UN and other fora.

#### 2. Global Mobility of Individuals and Workers

Global mobility of individuals and workers has dramatically accelerated in the last few years. Only a decade ago, labour mobility interested only a fraction of individuals, such as frontier and posting workers or international managers. However, technological advancements, propelled by the COVID-19 pandemic between 2020 and 2022, have prompted a swift adoption of new labour patterns. The remote exercise of labour activities has gone from being exceptional to becoming a common practice, rendering geographical proximity between the employee and the workplace largely immaterial. Concepts such as remote work, home office, work from anywhere, and digital nomads have emerged, disclosing new possibilities for a global labour supply.

International tax rules have not yet been adjusted to such ongoing changes. Therefore, the application of traditional tax concepts such as residence and source raise numerous critical issues within this new reality. Tax residence, permanent establishment, employment, and fixed base are all concepts under challenge and need to be revisited. International tax issues are further exacerbated by countries competing with one another for alluring desirable migrants, such as high-skilled workers or high-net-worth individuals (HNWIs), to relocate within their territory by offering them a series of tax benefits which are not ordinarily available to other categories of tax residents.

Against this background, this research line aims to analyse the challenges of the post-COVID-19 social and economic scenario to propose solutions updating the international tax system to the new reality of mobile individuals and remote work. It also considers equity concerns raised by the global mobility of individuals within and across countries.

### 3. VAT and Platforms: Is there life after ViDA?

Digital platforms are pivotal to our economy and society, redefining supply chains and how value is created. The role of these new digital intermediaries is of major importance in a wide range of activities, as marketplaces facilitating the supply of goods or services or hubs creating value through users' interactions. The acquired prominence of platforms in recent years has brought significant benefits, contributing to increased innovation, competitiveness, and welfare across the board. On the other hand, these new digital intermediaries raise a wealth of new policy and regulatory challenges, from competition safeguards to consumer and data protection.

The advent of digital platforms has also put tax and VAT systems to the test. These digital middlemen have often been exploited by fraudsters to supply to customers in the European Union without declaring and charging VAT on their products, creating undue advantage against competitors and equity concerns. New rules for digital platforms have been enacted in the European Union to cope with these issues. The new VAT in the Digital Age (ViDA) package, approved in 2025 but entering into force in 2028-2030, contains specific provisions for online platforms, which impose VAT collection obligations and provide clarification regarding the nature of platform services.

Against this background, this research line aims to analyse the challenges that the advent of online platforms brings in the field of VAT to propose solutions updating the current European VAT system. It also monitors the implementation of the new ViDA package and the VAT issues that the new rules have not (fully) addressed.

### 4. Taxation of Digital Assets

First, the direct taxation of digital assets, including non-fungible tokens (NFTs), presents significant challenges regarding the appropriate tax characterization and the identification of taxable events. As digital assets gain momentum, their decentralized and pseudonymous nature - enabled by blockchain technology - complicates the application of traditional tax principles, such as source-based and residence-based taxation.

A central question in this area of research is whether existing tax categories - such as capital gains, business profits, royalties, or income - adequately capture the economic substance of transactions involving NFTs and other blockchain-based assets. This study explores whether these categories can accurately reflect the underlying economic activities and outcomes associated with the creation, sale, and transfer of NFTs. Additionally, the research examines critical issues related to the valuation and liquidity of digital assets. Given the volatility and speculative nature of digital markets, determining the value of digital assets proves particularly challenging. The lack of standardized valuation methods for these assets further compounds these difficulties.

By addressing these issues, the research aims to contribute to the development of tax frameworks that better accommodate the unique characteristics of digital assets while ensuring tax compliance is both practical and enforceable in this rapidly evolving landscape.

Second, the VAT treatment of crypto-assets has been the subject of Hedqvist (C-264/14), decided in October 2015. In that case, the CJEU ruled that transactions including the exchange of fiat currency for virtual currencies and vice versa performed for consideration are a taxable service, although exempt from VAT.

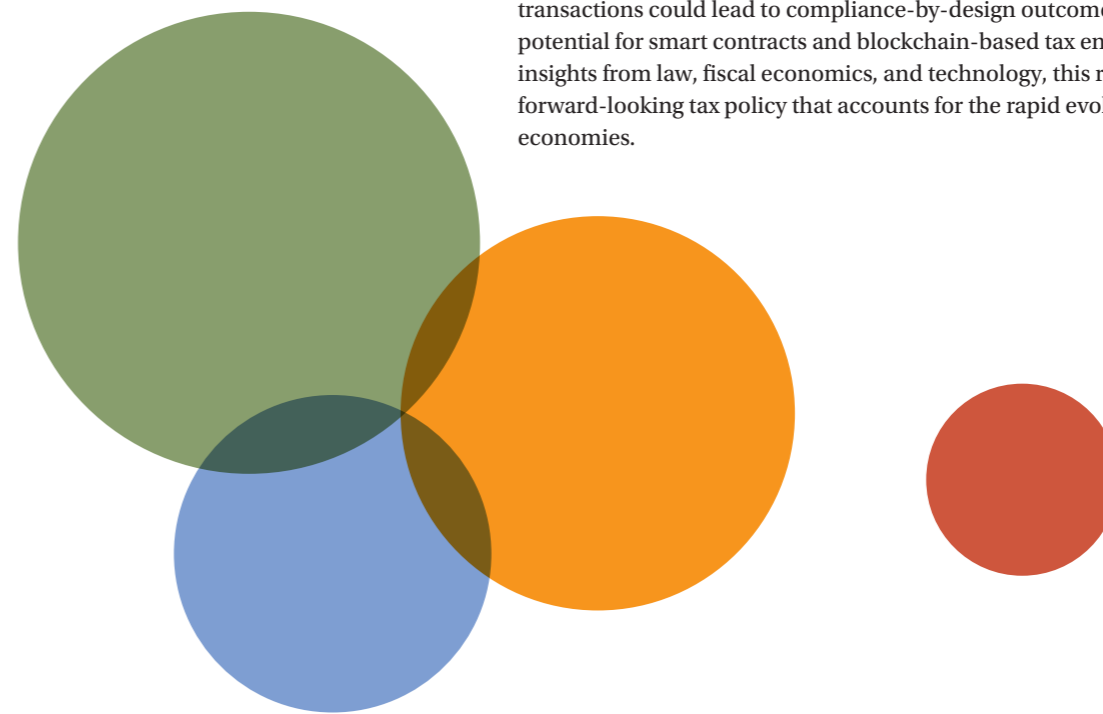
However, the VAT treatment of crypto-assets is far from clear. In Hedqvist (C-264/14), the CJEU referred to the VAT treatment of Bitcoin only. The Court's findings were based on the assumption that Bitcoin has no other purpose than to be a means of payment accepted as such. This conclusion can hardly apply to the exchange of all the other crypto-assets currently available. Moreover, the focus in Hedqvist (C-264/14) was limited to transactions concerning the exchange of Bitcoin for fiat currencies. However, other activities can be carried out in relation to crypto-assets, such as the exchange of non-fungible tokens (NFTs), digital wallet services, mining, proof-of-stake validation, or sales of virtual land. Monitoring and localising transactions involving crypto-assets has also proven difficult in the context of a decentralised finance (DeFi) sector and a cross-border scenario. This uncertainty is also exacerbated by the lack of a harmonised legal framework for these instruments and activities at the international and European levels.

Against this background, this research line aims to analyse the current state of play of crypto-assets and related services to propose solutions and develop a common framework. It also considers comparative experience in other VAT systems, offering guidance to developing best practices on the VAT treatment of crypto-assets.

### 5. GenAI and value creation: Taxation of algorithms and data

This research aims to explore the intersection of tax law and Generative AI, focusing on how AI-driven value creation, algorithms, and data should be taxed in the digital economy. Moving beyond traditional concerns about tax administration's use of AI and legal safeguards like explainability and taxpayer rights, this research line examines the substantive tax treatment of AI-tools and algorithms as key economic actors of future digital value chains. A core question of this research is how tax frameworks should adapt to the fact that GenAI models generate economic value autonomously, raising novel issues of income attribution, transfer pricing, and corporate tax liability.

Additionally, the project investigates the feasibility of embedding tax compliance mechanisms directly within AI and algorithmic systems. This includes designing AI models that incorporate real-time tax compliance, assessing whether AI-driven transactions could lead to compliance-by-design outcomes and analysing the potential for smart contracts and blockchain-based tax enforcement. By integrating insights from law, fiscal economics, and technology, this research contributes to a forward-looking tax policy that accounts for the rapid evolution of AI-driven economies.



## 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 stakeholders (including government officials, businesses representatives and academics) who openly share and exchange views and know-how on specific technical topics.

Second, the topics covered by the project target specific real-life challenges faced 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 was 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 both by the CPT's Advisory Board (formed by decision-makers and leading academics from different fields of society) and Brainstorming Groups (formed by representatives of the project's partners and other persons with practical know-how on the covered topics). 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 was 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. the OECD and the EU Commission invited one of the project's researchers to present the findings of the research conducted on the OECD Model Rules for Digital Platforms and DAC7).

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 open webinars (ACTL-CPT Talks), afternoon (in person or online) seminars and annual CPT Conferences (in person). Moreover, the project aims to also reach a larger society by means of innovative channels such as podcasts, short interviews and interactive videos.

## 2.3. Team

### Director

#### Prof. dr. Dennis M. Weber

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

### Academic coordinator

#### Dr. Juan Manuel Vazquez, LL.M

- Assistant Professor - Deputy Director ACTL - UvA
- Senior Professional Support Lawyer - Loyens & Loeff



### 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
- Editor/annotator for leading tax publications, including BNB, FED, Vakstudie Nieuws, H&I, and European Tax Law sections of Cursus Belastingrecht.
- Editorial leadership roles: Editor-in-Chief of Fed fiscal series and board member for Ondernemingsrecht.
- Active in professional and educational boards, including Secretary of the European Tax Law Section (NOB), board member of SOB.



#### 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

- Associate Professor
- Professional support lawyer Loyens & Loeff



#### Dr. Claudio Cipollini

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



#### Anna Vvedenskaya

- Lecturer UvA-IBFD LLM in International Tax law/PhD fellow
- EY (until June 2025) - Xeinadin (as of June 2025)



## Management - Assistant CPT

### Mr. Vishay Nohar

- Management at UvA's ACTL

## 2.4 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
- Partner 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



### Helen Pahapill

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

## 2.5. 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, the CPT project was 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.

## 2.6. 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 before starting to conduct the Research agreed herein. 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.<sup>1</sup> 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 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.

1. 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>

## 2.7. Location and Contact

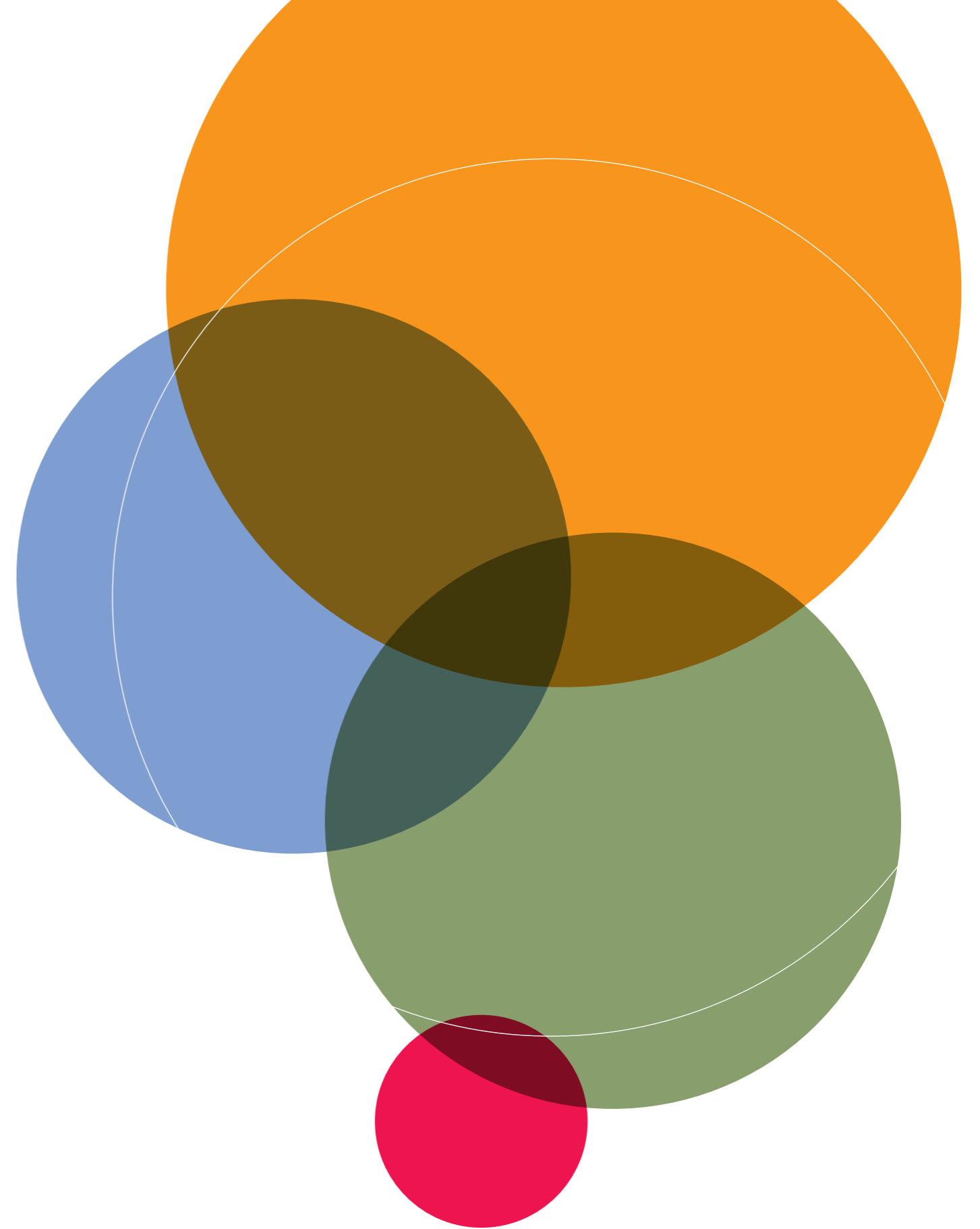
The CPT project staff works at the ACLT premisses within the Law Faculty building of the University of Amsterdam in the Netherlands. The address to this location is:

*University of Amsterdam (UvA)  
Amsterdam Centre for Tax Law (ACTL)  
Nieuwe Achtergracht 166 (REC.A. 9.15)  
1018 WV Amsterdam*

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

To reach out the CPT project, please contact:

- Prof. dr. Dennis Weber, Director of the ACTL and CPT project,  
[d.m.weber@uva.nl](mailto:d.m.weber@uva.nl)
- Dr. Juan Manuel Vázquez, Academic Coordinator of the CPT project,  
[j.m.vazquez@uva.nl](mailto:j.m.vazquez@uva.nl)



# 3. Activities

During the period July 2023 – December 2025, 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.

### 3.1.2 Changes in Staff

During the relevant period, the following changes occurred in relation to the staff working for the CPT project. Prof. Dr. Sjoerd Douma, Prof. Dr. Evangelos Kanoulas and Mr. Reza Zeldenrust left the CPT project as of July 2023. Finally, our esteemed colleague Ms. Wendy Rademaker-Swart (Management - Assistant CPT) was replaced by Mr. Vishay Nohar as of the end of 2024.

## 3.2 Research Outputs

### 3.2.1 Publications

During the period July 2023 – December 2025, the members of the CPT project made the following publications:

#### Raffaele Russo, LL.M.

- Article – Italian Tax Authorities Shed Light on New Tax Regime for Cryptoassets, Tax Notes, 12 February 2024.
- Article – Italy's New Tax Regime for Cryptoassets: Light and Shadow, Tax Notes International, 13 February 2023.
- Article – The EU DAC8: Tax Transparency in Sight for Cryptoassets, Tax Notes International, 10 July 2023.
- Article – It is Time to Set Up a New International Organization on Tax Matters?, Kluwer International Tax, 21 December 2023.

#### Prof. Dr. Daniël Smit

#### Dr. Svitlana Buriak

- Book Chapter – Chapter 22 (Pillar Two Directive) in: Terra/Wattel (eds., H. Vermeulen et al.), European Tax Law, 9th edition, Kluwer, 2025.
- Book (Editor) – Buriak, S., & Streicher, A. (Eds.) (2023). Tax and Technology. Series on International Tax Law, Vol. 137. Linde Verlag.
- Book (Author) – Buriak, S. (2024). International Taxation of Global Value Networks: Market Power, Firm Boundaries and Excess Profits. IBFD Doctoral Series, Vol. 72. IBFD.
- Book Chapter – Buriak, S. (2024). The Impact of Tax Treaties on International Mobility Work in Ukraine. In G. Kofler et al. (Eds.), Mobility of Work, pp. 785–809. European and International Tax Law and Policy Series, Vol. 29. IBFD.
- Article – Buriak, S. (2023). A Cultural Levy or a Digital Streaming Service Tax: New Film Industry Levies Conflicting with the EU Member States' Bilateral Tax Treaty Obligations and OECD Digital Tax Agreements? Journal of Digital Media & Policy, 14(3), 383–389.
- Public Consultation Comments – Comments to the OECD Public Consultation Document: Global Mobility of Individuals, 22 December 2025 (with Prof. Jerome Monsenego and Dr. Federico lo Bianco).

#### Dr. Dennis Post

- Article (with C. Cipollini) – Fundamental Elements of a Blockchain-Based Tax System – Governance, Legal, and Technology Aspects, World Tax Journal, 15(3), pp. 413–461 (2023).
- Book Chapter (with C. Cipollini) – Blockchain Technology and the Opportunities for Taxation, in D. Weber (Ed.), The Implications of Online Platforms and Technology on Taxation and Taxpayers' Rights, pp. 179–226, IBFD (2023).
- Article (with A. Vvedenskaya) – Income Tax Considerations Pertaining to Decentralized Autonomous Organizations (DAOs), Intertax, No. 12, 2024.
- Article (with L.S. Qua) – Nieuwe rapportageverplichtingen over cryptoactiva onder DAC8, MBB, 2023/13 (October 2023).
- Article – Enkele inkomstenbelastingaspecten van crypto, NTFR, Opinion 2024/1378.
- Article – De fiscaalrechtelijke kwalificatie van een DAO, TFO, 2025/197.2.
- Article – Ransomware-betalingen aftrekbaar?, NTFR, Opinion 2025/1075.

#### Dr. Juan Manuel Vazquez LL.M.

- Book (Editor) – DAC7 Rules for Digital Platforms: Comparing EU Member States' Implementation (Co-Editor & Author), Wolters Kluwer, 5 November 2025.
- Book (Manuscript) – Tax Reporting by Digital Platforms under DAC7: A Proportionality Assessment, Wolters Kluwer, 14 August 2025.
- Book Chapter (with Dr. Felix Desmyttere) – Chapter 2: Comparative Analysis of the Implementation of DAC7 Rules for Digital Platforms Across EU Member States, in DAC7 Rules for Digital Platforms: Comparing EU Member States' Implementation, Wolters Kluwer, 5 November 2025.
- Article (with De Raedt, S.; Tomo, A.; Nieto, F.; Palma Cruz, P.; Riccardi Sacchi, A.L.) – Withholding Tax Obligations and Liabilities Imposed on Digital Platforms to Ensure the Effective Taxation of Their Sellers, IBFD's International Tax Studies, Vol. 7, No. 2, 6 May 2024.
- Book Chapter – Chapter 16: DAC7 Rules for Reporting by Online Platform Operators: A Proportionality and Legal Certainty Assessment, in Exchange of Information in the EU: Taxpayers' Rights, Transparency and Effectiveness (Eds. Serrat Romani, Korving, and Eliantonio), Edward Elgar Publishing, 3 March 2024.
- Blog Article (with Dr. Felix Desmyttere) – DAC7 and Digital Content Creators: Opaque Transparency for Influencers, Streamers and Other Content Creators?, Kluwer International Tax Blog, 6 February 2024.
- Article – Tax Treatment of Digital Platforms in Latin America: Challenges and Opportunities. Taxation Journal of the Argentine Association of Fiscal Studies, (13). National Report (Argentina). Citation: IJ-V-CCXIV-751.



### Dr. Claudio Cipollini

- Article – The U.S. Paradox in Responding to Digital Services Taxes: The Missed WTO Route, *Tax Notes International*, 120(9), pp. 1480–1488 (2025).
- Article – Virtual Real Estate in the Metaverse: How Should Countries Allocate Taxing Rights?, *World Tax Journal*, 17(1), 2025.
- Article – Crypto Staking Taxation Across Selected Countries: A Critical Evaluation, *Intertax*, 52(2), pp. 1–21 (2024).
- Article – DAC8 and Extraterritoriality: How to Enforce Compliance for Non-EU Operators, *EC Tax Review*, 33(1), pp. 19–32 (2024).
- Article (with D. Post) – Fundamental Elements of a Blockchain-Based Tax System – Governance, Legal, and Technology Aspects, *World Tax Journal*, 15(3), pp. 413–461 (2023).
- Book Chapter (with D. Post) – Blockchain Technology and the Opportunities for Taxation, in D. Weber (Ed.), *The Implications of Online Platforms and Technology on Taxation and Taxpayers’ Rights*, pp. 179–226, IBFD, 2023.

### Dr. Giorgio Beretta, LL.M.

- Article – Literature Review. Short-Term Rental Platforms as Deemed Suppliers in the EU VAT System, *EUCOTAX Series on European Taxation*, Vol. 74, Wolters Kluwer, 2024; also in *Intertax*, 53(4), 2025.
- Article – VAT in the Digital Age: Updated VAT Rules for the Platform Economy, *Highlights & Insights on European Taxation*, 2 (2023).
- Book Chapter – 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.
- Book Chapter – 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*, IBFD, 2023.
- Article – Literature Review. Platforms in EU VAT Law: A Legal Analysis of the Supply of Goods, *EUCOTAX Series on European Taxation*, Vol. 70, Wolters Kluwer, 2022; also in *Intertax*, 51(11), 2023.
- Blog Article – The Treatment of Virtual Events under EU VAT, 19 December 2023.

### A. Vvedenskaya LL.M.

- Article (with D. Post) – Income Tax Considerations Pertaining to Decentralized Autonomous Organizations (DAOs), *Intertax*, No. 12, 2024.

### Raffaele Russo, LL.M.



### Prof. Dr. Daniël Smit



### Dr. Svitlana Buriak



### 3.2.2. Presentations

During the period July 2023 – December 2025, the members of the CPT project made the following presentations:

- International Conference on Taxpayer Rights, Antwerp – Moderator of the panel “The Impact of Digitalisation on Tax Agency Workforce and Tax Advisors”, 5 June 2024.
- ACTL Conference on Controversy & Policy in Transfer Pricing and Income Allocation, Amsterdam – Presentation on Business Restructurings & Transfer Pricing, 19 September 2024.
- Summer Course, University of Amsterdam – Presentation on Taxation in the Metaverse, 2 July 2024.
- LL.M. Programme, University of Amsterdam – Presentation on Actors in International Taxation, 2 September 2024.
- LL.M. Programme, University of Amsterdam – Presentation on International Double Taxation, 18 September 2024.
- Conference on Tax Incentives and the Global Minimum Tax, Riyadh – Organized by the Ministry of Finance of Saudi Arabia, 18 February 2023.
- University of Lausanne – Presentation on The Taxation of the Digital Economy, 6 April 2023.
- Conference on Rethinking Global Taxation, organized by the Colombian Ministry of Finance in Bogotá, Colombia, 2 May 2023.
- Summer Course, University of Amsterdam – Web3 and Metaverse, 4 July 2023.
- Summer Course, University of Amsterdam – Platforms and Crypto Tax Reporting, 28 August 2023.
- Symposium on International Tax Policy After Pillar One, LL.M. in International Taxation, University of Amsterdam – 31 August 2023.
- LL.M. Programme, University of Amsterdam – Main Actors in International Taxation, 4 September 2023.
- LL.M. Programme, University of Amsterdam – International Double Taxation, 20 September 2023.
- DAC7 Platforms and Business, University of Amsterdam – 7 November 2023.
- Visiting Professor, Università degli Studi di Milano – Main Actors in International Taxation, 27–30 November 2023.
- ACTL Conference on Digital Services Taxes, 25–26 September 2025 – Panelist/ Speaker on DSTs and State Aid.

- Max Planck Society Conference on the Division of Corporate Revenue in a Globalized and Digitalized World, Berlin – Speaker, July 2025.
- IFA Sweden Autumn Seminar, Stockholm – Speaker on International Taxation of Global Value Networks, 5 September 2024.
- Copenhagen EU Tax Law Conference 2024, Kromann Reumert – Speaker on Transfer Pricing Controversy Surrounding Intra-Group Transactions Involving Intangible Assets, 27 September 2024.
- European Audiovisual Observatory, Event on Promotion of European Works According to the AVMSD – Presentation on Taxation of Audiovisual-Media Services, 29 November 2023.

### Dr. Dennis Post



- Summer Course, University of Amsterdam – Presentation: The Combination of Blockchain and Tax: When to Use Blockchain for Tax, 3 July 2024.
- Summer Course, University of Amsterdam – Presentation: The Combination of Blockchain and Tax: Governance and Tax Law Aspects, 3 July 2024.
- Summer Course, University of Amsterdam – Presentation: Tax Reporting of Digital Assets, 4 July 2024.
- Summer Course, University of Amsterdam – Presentation: Introduction to Metaverse and Web 3, 1 July 2024.
- Summer Course, University of Amsterdam – Presentation: Taxation of Decentralized Autonomous Organizations, 5 July 2024.
- Summer Course, University of Amsterdam – Presentation: The Combination of Blockchain and Tax: When to Use Blockchain for Tax, 2 July 2025.
- Summer Course, University of Amsterdam – Presentation: The Combination of Blockchain and Tax: Governance and Tax Law Aspects, 3 July 2025.
- Summer Course, University of Amsterdam – Presentation: Taxation of Decentralized Autonomous Organizations, 5 July 2025.
- Bachelor Fiscal Economics – Presentation on Blockchain, Crypto and Taxation as part of the course Belastingheffing & Technologie, 6 May 2025.
- Summer Course, University of Amsterdam – Presentation: Taxation of Decentralized Autonomous Organizations, 29 August 2025.

### Dr. Juan Manuel Vazquez LL.M.



- European Commission (DG TAXUD), Brussels – Presentation on doctoral research findings on potential improvements to DAC7 rules for digital platforms, 23 October 2025.
- YIN Seminar, IFA 2025 Congress, Lisbon – Speaker on 21st Century Workers: Global Mobility and Tax Considerations for All Stakeholders, 7 October 2025.
- OECD, 48th Session of WP10 on Exchange of Information and Tax Compliance – Presentation on doctoral research findings on the evolution of the Model Rules for Reporting by Platform Operators in the Sharing and Gig Economy, 30 September 2025.
- CPT Conference, Amsterdam – Chair of Panel 2 “Comparative Analysis of DSTs Worldwide”, 25–26 September 2025.
- Associazione Italiana per il Diritto Tributario Latino Americano – Speaker on the taxation of digital services in the international context, 9 June 2025.
- VIII Jornadas de Tributación Internacional, Argentine IFA Branch – Speaker on Permanent Establishment and Remote Workers, 8 November 2024.
- 13th Costa Rican Tax Conference, Costa Rican Institute of Fiscal Studies – Presentation on The Global Minimum Tax and the Challenge for Special Tax Regimes, 28 October 2024.
- CPT Project Seminar, University of Amsterdam – Speaker on The Impact of DAC7 in the Netherlands, 4 October 2024.
- EFS Top-Level Seminar 2024, Erasmus University Rotterdam – Speaker on Reporting Obligations – DAC7, DAC8, CESOP and ViDA, 26 September 2024.
- YIN Seminar, IFA LATAM 2024 Regional Congress, Rio de Janeiro – Speaker on The Impact of AI on Taxation, 27 June 2024.
- CPT Project Conference, University of Amsterdam – Chair of Panel 2 “Implementation of DAC7 in Selected Member States”, 7 November 2023.
- Digital Legal Talks 2023, Utrecht, Panel “The digital transformation of decision-making”, Speaker, 15 September 2023.
- Round Table Discussion, IFA QUITO 2023, Argentine IFA Branch / AAEF – Speaker, 14 September 2023.

### Dr. Claudio Cipollini



### Dr. Giorgio Beretta, LL.M.



- INSPER, São Paulo – Taxing the Digital Economy under WTO Rules: The Case of Digital Services Taxes, 14 November 2025.
- IBDT, São Paulo – When Tax Meets Trade: Are DSTs Compatible with WTO Law?, 12 November 2025.
- IBDT, São Paulo – Taxation and Reporting of Crypto-Assets, 11 November 2025.
- CPT Conference, University of Amsterdam – Panel Chair: Compatibility of DSTs with International Standards Arising from Trade Law, Double Tax Treaties and EU Law, 26 September 2025.
- University of Bucharest, Faculty of Law – Tax Reporting Obligations for Online Platforms and Crypto-Asset Service Providers under DAC7 and DAC8, 10 March 2025.
- YIN/IFA Brazil, Rio de Janeiro – The Taxation of Digital Assets in the EU and Brazil: Differences, Similarities, and Future Challenges, 9 December 2024.
- IBDT, São Paulo – Digital Assets and Digital Nomads: Direct Taxation Challenges, 5 December 2024.
- University of Chile, Santiago – Digital Assets in the Metaverse Economy: Direct Tax and VAT Issues, 3 December 2024.
- NYU LL.M. International Tax Program, New York – Taxing Virtual Real Estate in the Metaverse: Current Challenges and Future Prospects, 18 October 2024.
- ERA – Academy of European Law, Online Conference “European Corporate Taxation Law: Recent Developments” – DAC8 and Extraterritoriality: How to Enforce Compliance for Non-EU Operators, 19 April 2024.
- FIT-IBFD International Taxation Conference, Mumbai – Challenges and Prospects for Crypto-Asset Taxation, 4–5 December 2023.
- ERA – Academy of European Law (Germany) – Annual Conference on European VAT Law: Lecture on Review of the Concept of Electronic Supply Services in Light of Artificial Intelligence and Other Automation Developments; Panel Chair of Panel III: VAT & Artificial Intelligence, 27–28 November 2025.
- INSPER (Brazil) – Conference Tributação da Economia Digital: Lições e Tendências Internacionais: Keynote Lecture on Responsabilidade das Plataformas Digitais no Ambito da União Europeia, Após o Movimento do ViDA (“VAT in the Digital Age”), 14 November 2025.
- International VAT Association (Finland) – Northern Lights of VAT: Nordic Perspectives & Global Realities: Lecture on Online Platforms as Deemed Suppliers in EU VAT: Reassessing the Status Quo and Policy Alternatives, 23–24 October 2025.
- NOVA University Lisbon (Portugal) – 4th Annual Conference of NOVA Tax Research Lab: Panel Chair, Panel 1: The Future and the Taxation of the Digital Economy, 9–10 October 2025.
- University of Amsterdam (Netherlands) – Specialisation Course Platforms and Tax Information Reporting in the European Legal Framework: Coordination and Lecture VAT Information Reporting by Platforms and Payment Service Providers, 25–30 August 2025.
- University of Amsterdam (Netherlands) – Specialisation Course Digital Assets, Web3, and Blockchain: Taxation & Reporting: Lecture on Digital Assets Taxation (Indirect), 3 July 2025.
- ERA – Academy of European Law (Germany) – Online Summer Course on European VAT: Lecture on Exemptions and Right to Deduct, 30 June – 2 July 2025.
- Complutense University of Madrid (Spain) – Conference Infraestrutura, Segurança Jurídica e Jurisdição Constitucional: Keynote Lecture O Novo Sistema Tributário Brasileiro e a Experiência Europeia, 5–7 May 2025.
- FGV Direito SP (Brazil) – Tax Reform in Brazil: A Comparison with International VAT Models: Keynote Lecture Treatment of Intangibles, Low Value Imports and Digital Platforms, 27 March 2025.

- University of Bucharest (Romania) – Conference Taxes in the Digital Age: Keynote Lecture VAT and Place of Supply Rules for Virtual Activities. Recent Case Law and Open Issues, 20 March 2025.
- ABDF (Brazil) – Conference As Perspectivas da Reforma Tributária e o IVA Europeu, 9 December 2024.
- University of Chile (Chile) – Conference Digital Assets in the Metaverse Economy: Direct Tax and VAT Issues: Lecture Digital Assets in the Metaverse Economy. VAT Issues, 3 December 2024.
- University of Sevilla – Pablo de Olavide (Spain) – Conference La Tributación de las Plataformas Digitales: Retos ante el Cambio de Paradigma: Panel Speaker The Increasing but Still Uncertain Role(s) of Online Platforms in European VAT, 24–25 October 2024.
- Rotterdam University (Netherlands) – EFS Top-Level Seminar EU VAT: Recent Developments and Outlook: Keynote Lecture Platform Economy, 28 September 2023.
- Global Real Estate Investments Conference, Abu Dhabi, UAE – Panel on Legal Aspects of Real Estate Tokenization and RWA Investments, 11 November 2025.

### Anna Vvedenskaya LLM



### 3.2.3. Podcasts

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

- Juan Manuel Vázquez, 'From Lisbon: The Search For Consensus On International Tax', Recorded for Tax Notes Podcast | 2 December 2025.
- Juan Manuel Vázquez & Claudio Cipollini, 'Tax Reporting in the Sharing and Crypto Economies', Podcast in Women in Ethics and Compliance. | 23 January 2024.



### 3.3. CPT-Students

During the relevant period (Academic Years 2023-2024 and 2024-2025), the following students of UvA's Adv. LLM in International Tax Law worked under the supervision of CPT researchers:

#### Academic Year 2023-2024

Student	Thesis title	Supervisors
Linhong Li	Platform Information Reporting in Direct Taxation and VAT- A Glance On Online Second-hand Trading Marketplaces	Dr. Juan Manuel Vázquez Dr. Giorgio Beretta
Marc Popov	Real World Asset Tokenisation: Challenges And Opportunities	Rafaelle Russo Dr. Juan Manuel Vazquez
Aniket Singh	Taxing the Unseen: Decentralised Autonomous Organizations and their EU VAT Implications	Dr. Giorgio Beretta
Turala Sivani Yadav	Place of Supply Conundrum in Crypto Assets Transactions	Dr. Claudio Cipollini Dr. Giorgio Beretta

#### Academic Year 2024-2025

Student	Thesis title	Supervisors
Xin Wang	DAC8 and crypto assets in scope: can NFTs be used for payment or investment purposes?	Dr. Juan Manuel Vázquez Dr. Claudio Cipollini
Ananya Sharma	Place of supply of Virtual Events: A comparative analysis of EU VAT,	Dr. Giorgio Beretta Indian GST and UAE VAT
Supreetha Prakash	The taxation of employment income in the context of remote working and digital nomadism: Assessing the need and existing proposals for redistribution of taxing rights under existing treaties (Article 15)	Dr. Juan Manuel Vázquez Dr. Douma

### 3.4 Conferences and Seminars

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

#### 3.4.1. Conference Digital Service Taxes (DSTs): A fair and effective way to tax the data economy?

On 25 and 26 September 2025, the conference 'Digital Service Taxes (DSTs): A fair and effective way to tax the data economy?' was held at the Allard Pierson Museum in Amsterdam, the Netherlands.

This Conference aimed to discuss the opportunities and challenges related to Digital Services Taxes (DSTs). It focused on the underlying policy rationale of DSTs, their main design features, differences and similarities between selected countries, and





their compatibility with existing legal frameworks. The Conference sought to analyse whether DSTs, in their current or an improved version, could become a fair and workable solution on which countries could multilaterally rely to capture the value that digital businesses extract from users' data and contributions. Attendees of the Conference had the opportunity to engage in a dialogue on one of the most debated topics in international taxation.

### Program

Day 1 of the Conference opened with a keynote on the evolution of the internet and the data economy, after which two panels took place. The first panel, The Value of Users' Data in Digital Business Models, examined the role of users' data and its economic implications, exploring whether such data hold measurable economic value and reviewing existing methodologies to assess it. The second panel, Comparative Analysis of DSTs Worldwide, analysed existing DSTs across different jurisdictions, highlighting their similarities and differences and covering key aspects such as the rationale, scope, tax base, rates, and sourcing rules. Day 2 of the Conference began with a brief recap of Day 1 discussions and continued with three additional panels. The third panel, Policy and Operational Challenges of DSTs, focused on the advantages and disadvantages of DSTs and addressed their policy implications and practical implementation challenges. The fourth panel, Compatibility of DSTs with International Standards, evaluated DSTs in the context of international trade law, double tax treaties, and the EU legal framework. The fifth and final panel, Policy Options Going Forward, explored policy options to address the tax challenges posed by the digital economy, considering the feasibility of a coordinated DST versus alternative measures such as Pillar 1 Amount A, Articles 12B/12AA of the UN Model, and other emerging frameworks.

### Speakers & Moderators

- Prof. dr Dennis Weber (UvA – Loyens & Loeff)
- Raffaele Russo (UvA – Chiomenti)
- Dr Juan Manuel Vázquez (UvA – Loyens & Loeff)
- Dr Claudio Cipollini (UvA – RCLex)
- Dr Svitlana Buriak (UvA – Loyens & Loeff)
- Enrico Pedemonte (Journalist and Writer)
- Vincenzo Spiezia (OECD)
- Dr David Nguyen (Stanford Digital Economy Lab)
- Sevda Kartal (Exeter University)

- Claire Ankri-Avy (CMS Francis Lefebvre Avocats)
- Umberto Lorenzi (Chiomenti)
- Diana Almadi (Kenya Revenue Authority)
- Eric Hendry (Gowling WLG)
- Pasquale Tridico (European Parliament – Subcommittee on Tax Matters)
- Prof. Itai Grinberg (Georgetown University)
- Prof. dr Georg Kofler (WU)
- Dr Alice Pirlot (Geneva Graduate Institute)
- Prof. dr Daniel Smit (UvA – EY)
- Dr Balazs Karolyi (Hungarian Ministry for National Economy)
- Dr Martin Hearson (ICTD)
- Dr Eric Robert (OECD)
- Dr Katerina Pantazatou (University of Luxembourg)
- Dr Betty Andrade (Universidad Autónoma de Madrid)

### 3.4.2. Afternoon Seminar Selling on Digital Platforms? The Tax Authorities are Watching The Impact of DAC7 in the Netherlands



On 4 October 2024, the seminar titled “Selling on digital platforms? The Tax Authorities are watching: The impact of DAC7 in the Netherlands” was held at the campus of the UvA in the Netherlands. This was an on-site event without the possibility to participate online. The seminar discussed the impact and implications of Council Directive (EU) 2021/514 of 22 March 2021 (DAC7) for digital platforms in the Netherlands.

In the period leading up to the seminar, the Dutch House of Representatives, the media and citizens raised various questions and concerns about DAC7 and its consequences for certain taxpayers and social assistance recipients—for example, individuals selling second-hand items such as clothing, furniture or other goods through platforms like Vinted, Marktplaats and Facebook Marketplace, as well as taxpayers involved in real estate transactions. The seminar therefore addressed the background, purpose and implications of DAC7 in the Netherlands in order to inform attendees (and society at large) and to clarify the main concerns that had been raised.

The goal of the seminar was to create a space in which representatives of academia, the government, platform businesses and journalists could provide clarity on whether the concerns surrounding DAC7 were justified and, if so, how citizens' fundamental rights could be better safeguarded in order to avoid a new toeslagenaffaire.

### Speakers & Moderators

- Göran Sluiter (Research Director - Law School - UvA)
- Juan Manuel Vazquez (PhD Researcher UvA – Loyens & Loeff)
- Prof. Dr Daniel Smit (UvA – EY)
- Bas Jansen (Belastingdienst – DAC7 Team)
- Corine Groot (Belastingdienst – Personal Income Tax Department)
- Reinout Van Der Heijden (de Volkskraant)
- Chantal Malfeyt (Marktplaats)
- John Gruson (Erasmus School of Law – Deloitte)

### 3.4.3. Conference Controversy & Policy in Transfer Pricing and Income Allocation

On 19 and 20 September 2024, the conference ‘Controversy & Policy in Transfer Pricing and Income Allocation’ was held at the campus of the UvA in the Netherlands. This was an on-site event without the possibility to participate online. This Conference discussed current challenges in transfer pricing, including business restructurings, IP-related controversies, and evolving policy frameworks in the EU, OECD, and UN.



### Program

The conference explored a broad range of contemporary issues in transfer pricing and international tax policy. Sessions 1 to 4 focused on business restructurings, examining the substance and commercial viability of reorganizations, the role of DEMPE in IP onshoring, the valuation and documentation challenges arising from intra group transfers of intangibles, and the tax and valuation considerations linked to business exits. Sessions 5 and 6 broadened the scope to policy developments and emerging trends: Session 5 reviewed the then current and future approaches to income allocation across the EU, the Netherlands, the OECD and the UN, while Session 6 analysed how increasing ESG driven transformations within multinational enterprises affected value chains and reshaped intercompany arrangements.

### Speakers / Moderators

- Önder Albayrak (Sanofi)
- Ala Ursu (NXP)
- Anna Stepniak (Warsaw School of Economics)
- Anna Vvedenskaya (University of Amsterdam / EY Amsterdam)
- Paolo Valerio Barbantini (Fincantieri)
- Iris Burgstaller (TPA Austria)
- Svitlana Buriak (University of Amsterdam / Loyens & Loeff)
- Marc Clercx (European Commission)
- Giammarco Cottani (Agoda / University of Amsterdam)
- Richard Collier (Oxford University / University of Amsterdam)
- Sjoerd Douma (University of Amsterdam / Lubbers, Boers, Douma)
- Martin de Graaf (Dutch Ministry of Finance)
- Stefan Greil (German Federal Ministry of Finance / Universities of Paderborn & Cottbus)
- Yves Harvé (NERA Economic Consulting)
- Monique van Herksen (UN Subcommittee on TP / Simmons & Simmons)
- Clive Jie-A-Joen (Erasmus University)
- Kerim Keser (Kroll Germany)
- Martin Lagarden (Henkel)
- Michael Lennard (United Nations)
- Federico Lo Bianco (Kore University / University of Amsterdam)
- Umberto Lorenzi (Chiomenti)
- Mayra O. Lucas Mas (OECD)
- Zofia Mika (Mika Tax Solutions)
- Velio Alessandro Moretti (Generali)
- Jerome Monsenego (Stockholm University / PwC)
- Rezan Okten (Dentons Amsterdam / University of Amsterdam)
- Natalie Reypens (Loyens & Loeff Amsterdam)
- Raffaele Russo (Chiomenti / University of Amsterdam)
- Olga Shambaleva (Lipton)
- Isabel Verlinden (PwC Belgium)
- Peter Wattel (Dutch Supreme Court / University of Amsterdam)
- Nathanael Zahnd (Swiss Federal Tax Administration)

### 3.4.4. Conference EU Tax Reporting for Digital Platforms (DAC7): Comparing Member States' Approaches

On 7 November 2023 the conference "EU Tax Reporting for Digital Platforms (DAC7): Comparing Member States' Approaches" was held at the campus of the UvA in the Netherlands. This was an on-site event without the possibility to participate online. This Conference discussed the implementation of Council Directive (EU) 2021/514 of 22 March 2021 (DAC7) rules for digital platforms into Member States' national law. It focused on the legal implementation measures, including interpretative and practical guidance in this regard issued by Member States' competent authorities. The Conference analysed and compare DAC7's implementation to identify common and divergent approaches and/or interpretations of the specific provisions of this Directive. Attendees to this conference had the opportunity to listen and engage in a dialogue with 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





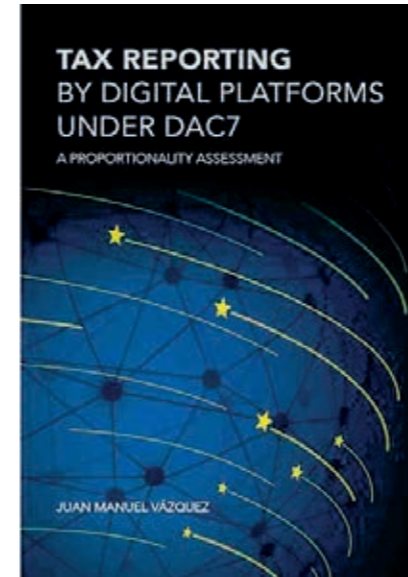
transposition for specific EU Member States. Some of the National Reporters were invited to speak in Panel 2 of the Conference. In addition, all the National Reports were included in a publication on DAC7 released after the Conference.

### Program

The Conference was structured as follows. Panel 1 addressed 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 looked specifically into DAC7's implementation into Member States' national regimes and is divided in two parts. The first part explored 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 looked at similar aspects but in relation to the due diligence and reporting requirements and their enforcement. Finally, Panel 3 and 4 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 (Fonoo)
- Higgins, Dara (Matheson LLP - Ireland)
- Mutsaers-Trommelen, Lieke (KPMG - Netherlands)
- Oerlemans, Jeroen (Belastingdienst - 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)
- Kelly, Adrian (EU Commission - TAXUD)
- Vázquez, Juan Manuel (UvA/ Loyens & Loeff)
- Vitale, Francesca (Agenzia delle entrate-Riscossione - Italy)



### 3.5. Other events

#### 3.5.1. PhD Defense Ceremony of Juan Manuel Vázquez: "Tax Reporting by Digital Platforms under DAC7: A Proportionality Assessment"



On 13 May 2025, Dr. Juan Manuel Vázquez publicly defended his Ph.D. thesis titled "Tax Reporting by Digital Platforms under DAC7: A Proportionality Assessment". The public defense started at 1:00 pm and took place at the Agnietenkapel of the University of Amsterdam. Mr. Vazquez doctoral research was supervised by prof. dr. Dennis Weber (Universiteit van Amsterdam) and prof. dr. mr. Daniel Smit (Universiteit van Amsterdam), and co-supervised by Dr. Giorgio Beretta (Universiteit van Amsterdam). The doctoral committee that assessed his thesis, was composed by Prof. Dr O.C.R. Marres (UvA), Prof. Mr Dr S.C.W. Douma (UvA), Prof. Mr Dr M.E. van Hilten (UvA), Prof. Dr P. Pistone (Vienna University of Economics and Business), Prof. Dr A. Van de Vijver (University of Antwerp) and Prof. Dr A. Gawer (University of Surrey).

His doctoral thesis provides a comprehensive and in-depth assessment of the proportionality of DAC7 rules for digital platforms. Adopted in early 2021, DAC7 is an EU Directive which introduced a standardized tax reporting requirement for digital platforms across the European Union. The rules included in this Directive aim to provide EU tax authorities with visibility over the income and transactions of sellers (taxpayers) operating via digital platforms. To achieve this goal, DAC7 requires third-party operators of digital platforms to systematically collect, verify, store, and report specific personal and transactional data about platform sellers to the tax authorities of the Member States. This data is then automatically exchanged between EU tax authorities.

While DAC7 rules for digital platforms pursue a worthy goal (e.g., enhancing tax transparency, combating tax evasion, etc.) which, at first glance, would justify a public intrusion into the private sphere of both platform sellers and third-party platform operators, a key question that arises is whether such intrusion does not exceed what is necessary in the public interest. This essentially concerns a matter of 'means' and 'ends' or, in other words, of proportionality.

Mr. Vazquez PhD thesis addresses this important question. More specifically, it analyses whether DAC7 rules for digital platforms are consistent with the EU general principle of proportionality from both a policy and a legal perspective and, if this is not the case, what improvements could be introduced to ensure such consistency.

Following the defense, Dr. Vázquez was invited by both the OECD and the European Commission to present key findings from his doctoral research. On 30 September 2025, he presented his analysis on the evolution of the Model Rules for Reporting by Platform Operators in the Sharing and Gig Economy at the 48th Session of the OECD Working Party No. 10 on Exchange of Information and Tax Compliance. Subsequently, on 23 October 2025, he delivered a presentation at the European Commission (DG TAXUD) in Brussels outlining potential improvements to the DAC7 framework applicable to digital platforms. These high-level invitations underscore the international policy relevance and impact of his research.

### 3.6. Education

**During the relevant period, the CPT project organized and/or contributed to the educational activities:**

#### 3.6.1. Summer Course Digital Assets, Web3, and Blockchain: Taxation & Reporting



Between 4–5 July 2023, 3–5 July 2024, and 2–4 July 2025, the summer course “Digital Assets, Web3, and Blockchain: Taxation & Reporting” was held at the University of Amsterdam Law School.

All editions were organised as fully on-site, intensive programmes. The course addressed the rapidly evolving international, European, and domestic tax frameworks applicable to blockchain technologies, digital assets (including cryptocurrencies and NFTs), and Web3-related business models. Particular attention was devoted to both substantive taxation issues and tax reporting and transparency obligations, including the OECD Crypto-Asset Reporting Framework (CARF) and the EU DAC8 Directive, as well as to the interaction between technological innovation, tax enforcement, and taxpayers’ rights.

The course adopted an interdisciplinary and comparative approach, combining perspectives from international tax law, EU law, VAT, and regulatory frameworks (including MiCA). Across the three editions, participants engaged with academic experts, policymakers, and practitioners from professional service firms, international organisations, and industry, fostering dialogue between academia and practice on both policy objectives and implementation challenges.

#### Program

The course featured a curriculum combining lectures and interactive sessions, including case studies based on real-life scenarios. Over time, the programme evolved from a two-day introductory format (2023) to a three-day structure (2024–2025), reflecting the increasing regulatory complexity and practical relevance of digital assets and Web3.

Each edition followed an intensive format in which conceptual and legal analysis was systematically combined with practical application. The programme covered, inter alia:

- fundamentals of blockchain technologies, smart contracts, and tokenisation;
- taxation of digital assets, including direct and indirect tax aspects of cryptocurrencies and NFTs;
- tax treatment of crypto staking and mining;
- regulatory developments affecting digital assets (including MiCA);
- tax reporting obligations for digital assets under CARF and DAC8;
- taxation of decentralised autonomous organisations (DAOs); and
- taxation challenges arising from Web3 and the metaverse.

The programme typically concluded with case studies discussions, encouraging interaction between participants, academics, and practitioners on current developments and future perspectives.

#### Lecturers

- Giorgio Beretta (University of Amsterdam)
- Claudio Cipollini (University of Amsterdam / RCLex)
- Edoardo D. Martino (University of Amsterdam)
- Dennis Post (University of Amsterdam / EY)
- Raffaele Russo (University of Amsterdam / Chiomenti)
- Anna Vvedenskaya (University of Amsterdam)
- Olivier Rikken (Emerging Horizons)
- Izzat-Begum B. Rajan (Imani Partners)
- Dion Seymour (Andersen UK)
- Marco Gesualdi (OECD)
- Lu-Shen Qua (EY)
- Willem Röell (De Roos)

### 3.6.2. Summer course 'Platforms and Tax Information Reporting in the European Legal Framework'

Between 28 August and 2 September 2023, and subsequently between 26-31 August 2024 and 25-30 August 2025, the specialisation course "Platforms and Tax Information Reporting in the European Legal Framework" was held at the University of Amsterdam Law School.



All editions were organised as fully on-site, intensive programmes. The course addressed the evolving EU and international legal framework governing tax information reporting obligations for digital platforms and intermediaries, focusing on recent and forthcoming legislation, including DAC7, DAC8, VAT reporting obligations, and the interaction between tax transparency requirements and taxpayers' rights.

The programme analysed these developments comparatively, combining international, European, and VAT law perspectives. Participants engaged with academic experts and practitioners from universities, professional service firms, platform businesses, and industry specialists involved in implementing tax information reporting rules. The course fostered dialogue between academia, policymakers, and market participants, enabling the exchange of views on policy objectives and operational challenges.

#### Program

The course featured a unique curriculum combining lectures and case studies. Case studies were prepared with industry representatives, allowing participants to apply legal concepts to real-life scenarios. Each edition concluded with a government and business roundtable to discuss current experiences and future perspectives on platform-related tax information reporting.

The course ran as an intensive six-day programme from Monday to Saturday. Each day combined theory with practical application, beginning with conceptual analysis and ending with case studies. The programme covered five main areas: international frameworks for platforms' tax information reporting; platforms' reporting under DAC7; reporting by crypto-asset service providers under DAC8; VAT reporting by platforms and payment service providers; and platforms' reporting and taxpayers' rights. The final day featured a roundtable bringing together academic staff, industry representatives, and stakeholders.

#### Lecturers

- Giorgio Beretta (University of Amsterdam)
- Nathalie Bravo (BDO)
- Claudio Cipollini (University of Amsterdam / RCLex)
- Alessia D'Amico (Utrecht University)
- Felix Desmyttere (Ghent University / Antwerp University / EY)
- Sjoerd Douma (University of Amsterdam / Lubbers, Boer & Douma)
- Ronan Fahy (University of Amsterdam / DSA Observatory)
- Ine Lejeune (University of Amsterdam / Ine Lejeune BV)
- Dennis Post (University of Amsterdam / EY)
- Raffaele Russo (University of Amsterdam / Chiomenti)
- Maarten Pieter Schinkel (University of Amsterdam)
- Joris van Hoboken (University of Amsterdam / DSA Observatory)
- Juan Manuel Vazquez (University of Amsterdam / Loyens & Loeff)
- Anna Vvedenskaya (University of Amsterdam / EY)
- Carlos Weffe (Corporate Crime Observatory / Universitat Oberta de Catalunya)



### 3.6.3. 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:

- EU Tax Law (Basic and Advance): Prof. Dr. Dennis Weber and Dr Claudio Cipollini
- Transfer Pricing (Basic and Advance): Dr. Svitlana Buriak, Anna Vvedenskaya
- 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: Prof. Dr. Daniel Smit and Dr. Svitlana Buriak.
- Master's Thesis: All CPT Members depending on the thesis subject.

### 3.7. Our research(ers) in the spotlight

During the relevant period, several publications have brought our research and researchers into the spotlight, underscoring their growing visibility and impact within the broader academic community and society. These publications include the following:

- University of Amsterdam – Amsterdam Law School (2025), Juan Manuel Vázquez, Why are some influencers not paying income tax? , 26 June 2025.
- NJB (Universitair), Juan Manuel Vázquez, "Tax Reporting by Digital Platforms under DAC7," 29 May 2025.



