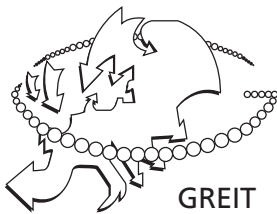




ACTL

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



CPT - GREIT Annual Conference

7 & 8 April 2022, University of Amsterdam

The Implications of Online Platforms and Technology on Taxation and Taxpayers' Rights

speakers / moderators

Prof. Dr. Dennis Weber

Raffaele Russo

Prof. Dr. Sjoerd Douma

David Hadwick

Natalia Quiñones

Prof. Dr. Pasquale Pistone

Jasper van Schijndel

Dr. Nevia Čičin-Šain

Juan Manuel Vázquez

Willem-Jan Van Veen

Sven Kuipers

Francesca Vitale

Roland Rietberg

Alexander Hent

Prof. dr. Mariken van Hilten

Dr. Giorgio Beretta

Prof. Joachim Englisch

Prof. Marie Lamensch

Prof. Marta Papis-Almansa

Prof. Dr. Ana Paula Dourado

Prof. Dr. Maarten Keune

Dr. Svitlana Buriak

Prof. Dr. Daniel Smit

Dr. Svetislav V. Kostić

Shu-Chien Chen

Prof. Annabelle Gawer

Dr. Dennis Post

Dr. Claudio Cipollini

Sascha Jafari

Marlies de Rooter

Philip Kerfs

Dr. Luisa Scarcella

Dr. Błażej Kuźniacki

Prof. Evangelos Kanoulas

Marco Almada

Prof. Anthony Niblett

Prof Dr. Peter Fettke



The Conference

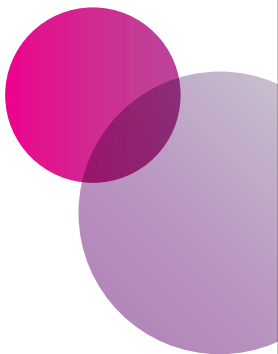
The CPT project of the Amsterdam Centre for Tax Law (ACTL) of the University of Amsterdam (UvA) together with the Group for Research on European and International Taxation (GREIT) are excited to announce their joint two-day conference about *“The Implications of Online Platforms and Technology on Taxation and Taxpayers’ Rights”* on 7 and 8 April 2022.

Thirty seven (37) speakers and moderators will be divided in 7 panels addressing the following topics: (i) Implications of platforms and technology on taxation and taxpayers’ rights; (ii) Reporting and Due-Diligence Obligations imposed on Online Platforms in relation to Sellers in the Sharing and Gig Economy; (iii) Online Platforms and VAT Reporting; (iv) Workforce in the digital era: the legal status of digital workers and its personal and business income tax implications; (v) The implications of Distributed Ledger Technologies (including Blockchain) on tax systems; (vi) Virtual Currencies, Crypto-assets, NFTs and Other Implications of De-Fi for Tax Systems; and (vii) Explainable AI in Tax Law.

The first day of the conference will be 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 will be devoted to discussing the implications of technology on taxation, with a focus on explainable AI, blockchain and cryptoassets. On both days, consideration will be given to the impact of the aforementioned issues on taxpayers’ rights.

The CPT-GREIT conference will offer 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/EU organizations.

This will be an “in-person” event and it will be hosted at CREA Music Hall on the campus of the UvA in the Netherlands.



7 April

Online Platforms' Implications on Taxation and Taxpayers' Rights

9:30 - 10:30

PANEL 1

Conference Presentation and Opening Remarks

This panel introduces and reflects on the general topic of this year's conference (i.e. the implications of platforms and technology on taxation and taxpayers' rights) while linking it to previous GREIT activities, such as the 2020 online conference "*Nexus and Jurisdiction in International and EU Tax law*".

Opening

Prof. dr. Dennis Weber (UvA/Loyens & Loeff)

Topics

I. Reflections about the implications of platforms and technology on taxation and taxpayers' rights

Raffaele Russo (chair CPT-advisory board)

II. Panel Debate

Prof. dr. Sjoerd Douma (UvA/Lubbers/Boer/Douma)

David Hadwick (Antwerp University)

Natalia Quiñones (Quiñones Cruz Abogados)

10:30 - 13:00

PANEL 2

Reporting and Due-Diligence Obligations imposed on Online Platforms in relation to Sellers in the Sharing and Gig Economy (DAC7 and OECD Model Rules)

This panel discusses the new reporting and due-diligence obligations imposed on online platforms operators under the EU Directive on Administrative Cooperation in the field of taxation (DAC7) and the OECD Model Rules for Reporting by Platform Operators with respect to Sellers in the Sharing and Gig Economy (OECD Model Rules). After providing a brief overview of the legal framework, the speakers will analyze their fundamental and operational implications, as well as the challenges and potential impact that these new rules have on both tax authorities and platform businesses.

Chair

Prof. dr. Pasquale Pistone (IBFD/WU Vienna)

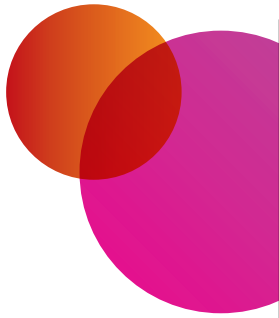
Topics

I. Fundamental and operational implications of DAC7 and the OECD Model Rules

Juan Manuel Vázquez (CPT Researcher, University of Amsterdam)

Dr. Nevia Čičin-Šain (WU Vienna)

Jasper van Schijndel (Director and DAC7 Specialist at PwC Netherlands)



II. Implementation challenges for governments

Willem-Jan Van Veen and **Sven Kuipers** (Core team implementation DAC7 at Belastingdienst)
Francesca Vitale (Head of the International Department presso Agenzia delle entrate-Riscossione)

11:30 - 12:00

COFFEE BREAK

III. Impact on platform businesses

Roland Rietberg (Director of Tax at Booking.com)
Alexander Hent (Head of Tax at Deliveroo)

13:00 - 14:00

LUNCH BREAK

14:00 - 15:30

PANEL 3

Online Platforms and VAT Reporting

This panel discusses the potential roles of digital and sharing economy platforms in the field of VAT, as lately envisioned at the OECD and EU levels. The speakers will focus on platform involvement in VAT collection and information reporting, and also explore technology-based solutions for collecting and reporting VAT alternatives to the traditional vendor collection model introduced by national countries.

Chair

Prof. dr. Mariken van Hilten (UvA/Dutch Supreme Court)
Dr. Giorgio Beretta (UvA)

Topics

I. Platforms as New VAT Collectors

Prof. Joachim Englisch (Muenster University, Germany)

II. A Technology-Based Solution to Collect VAT?

Prof. Marie Lamensch (Vrije University Brussel, Belgium; Catholic University of Louvain, Belgium)

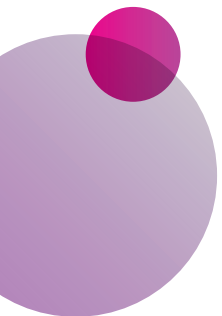
III. Opportunities and Challenges in the Use of New Technologies under VAT

Prof. Marta Papis-Almansa (Copenhagen University, Denmark)

IV. Panel Debate

15:30 - 16:00

COFFEE BREAK



16:00 - 18:00

PANEL 4

Workforce in the digital era: the legal status of digital workers and its personal and business income tax implications

This panel discusses the position of workers in the digital era, their legal status and its personal and business income tax implications. The current debate about fair taxation in the digital economy has been strongly focused on the taxation of big tech companies. The position of workers in the digital era, by contrast, has deserved less attention and has been discussed mainly from a tax compliance perspective. Yet, with an increasingly mobile and emancipated workforce, questions arise such as, for example, how the current international tax rules operate in relation to new and unconventional forms of labor; and whether these rules should be modified in order to reach a fairer balance in the allocation of taxation rights.

The increase of platform-mediated work in an international setting also creates new challenges and questions for employers. Can unconventional forms of labor create (new) taxable nexus in the state of work? And if so, which part of the employer's business profits should then be attributed? What is the impact of labor mobility for a functional (transfer pricing) analysis under the existing international tax framework? Finally, should new and unconventional forms of labor be taken into account when designing the new apportionment formula under the contemplated BEFIT.

Chair **Prof. dr. Ana Paula Dourado** (Lisbon University)


Topics

I. Platform labour in contemporary capitalism

Dr. Maarten Keune (Professor in Social Security and Labour Relations, UvA)

II. The recognition of the employment status of digital workers and its tax treaties' implications

Dr. Svitlana Buriak (UvA)



III. Allocation of business profits to the jurisdiction of digital workers: nexus, transfer pricing rules (significant people functions), FA under BEFIT

Prof. dr. Daniel Smit (UvA/EY)

IV. Panel Debate

Speakers are those mentioned above and **Dr. Svetislav V. Kostić** (University of Belgrade Faculty of Law) and **Shu-Chien Chen** (Erasmus University Rotterdam)

18:00 **DRINKS**

8 April

The Implications of Technology on Taxation and Taxpayers' Rights, with a focus on explainable AI, blockchain and cryptocurrencies

9:30 - 10:00

KEYNOTE

Reflection on Platforms' Regulation

Professor Annabelle Gawer (University of Surrey)

10:00 - 12:00

PANEL 5

The implications of Distributed Ledger Technologies (including Blockchain) on tax systems

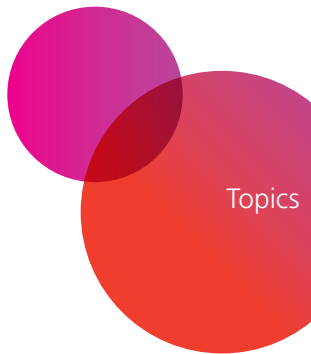
For several years business practitioners, tax administrations and academics are looking into the opportunity that distributed ledger technologies (in particular blockchain technology) can bring to the field of taxation. Evidently, these technologies may potentially provide a lot of opportunity to create more robust tax systems that are potentially less prone to fraud. But why are we not seeing so many blockchain-based tax systems yet? Can blockchain live up to its expectations and really create value or are the challenges around the technology too complex to create new, more efficient and effective ways of data sharing?

Starting from these questions, this panel discusses the implications of distributed ledger technologies in the tax field with insights on both theoretical and practical aspects. The objective is to provide an overview of the fundamentals of a blockchain-based tax system by focusing on (amongst others) the governance, technology and legal issues. Furthermore, this panel aims to explore the potential of this technology for improving the efficiency of tax assessment, collection and compliance. To this end, some relevant use cases are presented and discussed with particular reference to the area of VAT and withholding tax.

Chair

Dr. Dennis Post (UvA/EY)

Prof. dr. Dennis Weber (UvA/Loyens & Loeff)



Topics

I. The Fundamentals for a Blockchain-Based Tax System: Governance and Legal aspects

dr. Claudio Cipollini (UvA/ RCLex)

II. VAT Real-Time Reporting: Blockchain Applications and Possible Future Developments

Sascha Jafari (Summito)

III. Blockchain-Based Solutions for Cross-Border Withholding Tax: an example of a public-private partnership, involving tax authorities, universities and private parties led by HMRC (the tax authorities of the UK)

Marlies de Ruiter (EY)

IV. Panel Discussion

12:00 - 13:00

LUNCH

13:00 - 15:00

PANEL 6

Virtual Currencies, Crypto-assets, NFTs and Other Implications of De-Fi for Tax Systems

This panel discusses the implications for international and national tax systems deriving from the latest developments in the Decentralized Finance (De-Fi) industry. The speakers will focus on both direct and indirect tax aspects related to the rapid growth of virtual currencies, crypto-assets, and NFTs, and consider the new rules to extend the exchange of information framework to crypto-assets and e-money under DAC8.

Chair

Dr. Claudio Cipollini (UvA/ RCLex)

Topics

I. Direct Tax Aspects of Crypto-assets

Dr Luisa Scarcella (Antwerp University)

II. The Characterization of Crypto-assets under European VAT

Dr. Giorgio Beretta (UvA)

III. OECD work on Third-party Reporting on Crypto-assets

Philip Kerfs (OECD)

IV. Panel Debate

15:00 - 15:30

COFFEE BREAK

15:30 - 17:30

PANEL 7

Explainable AI in Tax Law

This panel will discuss one of the principal challenges stemming from automation and digitalization in the public sector, which is the use of explainable AI (XAI) systems for tax purposes. Comprising of prominent experts in this interdisciplinary field of studies, the panel on XAI in tax law will begin with a review of the variety of techniques for explanation that have been developed in AI and law in order to highlight gaps that must be addressed by future systems to ensure that they combine high explanatory capability with low knowledge-engineering effort and yet being highly accurate. Panelists will then try to answer the questions of why and how AI systems in tax law can be designed to avoid litigations like that in the Dutch SyRI case. The discussion will be then expanded to the practical examples of risk management systems (RMSs) aiming to detect risk-fraught cases in order to prevent tax evasion in a fully automated way and the potential of XAI for improving tax audits resulting in more efficient processes and better performance of tax authorities concerning their main responsibilities. Finally, the panelists will discuss how can we design AI systems in tax law that are capable of helping tax lawyers, tax judges, tax officers understand their decisions and what do people need to know about an AI tax system to be able to trust its decisions or be comfortable working with it.

Chair

Dr. Błażej Kuźniacki (UvA/PwC)
Prof. Evangelos Kanoulas (UvA)

Topics

I. Towards XAI in Tax Law

Dr. Błażej Kuźniacki (UvA/PwC)
Marco Almada (European University Institute)

II. Artificial Intelligence and Taxation: Real Life Applications

Prof. Anthony Niblett (Blue J)

III. Explainable Artificial Intelligence (XAI) Supporting Public Administration Processes – The Potential of XAI in Tax Audit”

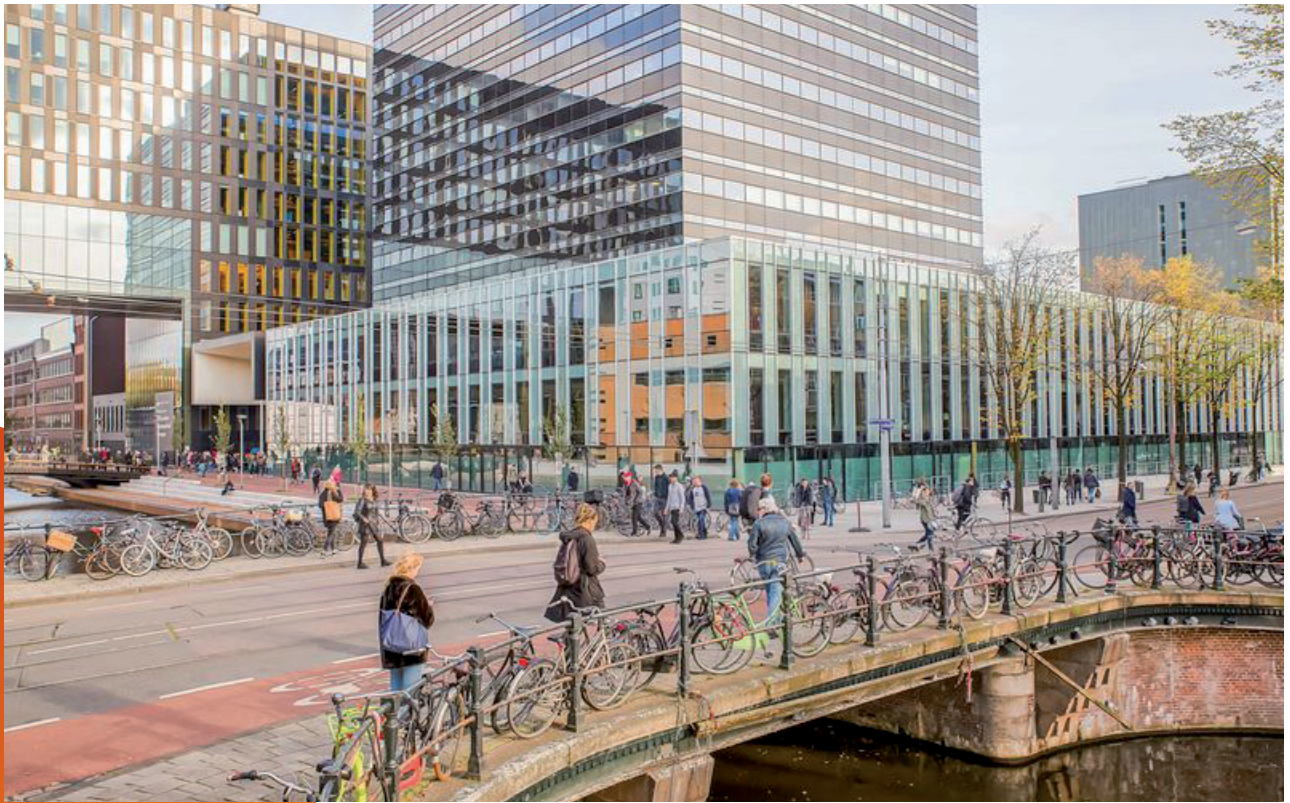
Prof. dr. Peter Fettke (Saarland University and DFKI)

17:30 - 18:00

CLOSING REMARKS

Closing

Prof. dr. Dennis Weber (UvA/Loyens & Loeff)



Location

University of Amsterdam - Roeterseilandcampus

CREA Music Hall

Nieuwe Achtergracht 170

1018 WV Amsterdam

[CREA | cultureel studentencentrum](#)

Corona measures

This conference will take place on location (CREA)

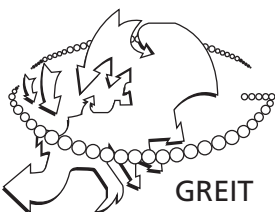
There are no specific corona rules to enter CREA, this means:

- No coronavirus entry pass (QR-code) to enter CREA;
- The use of face masks is not compulsory;
- No 1.5 meters distance rule.



ACTL

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



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

The entrance fee is 200 euro for two days for non-students. For 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.

This Conference is part of the CPT project of the Amsterdam Centre for Tax Law (ACTL) of the University of Amsterdam (UvA) and is organized together with the Group for Research on European and International Taxation (GREIT).

About the CPT-project

Whenever major economic or social changes occur, tax systems must follow suit. Working from the assumption that society is in the process of transitioning to a new economic model, accelerated by the corona crisis, the CPT project examines how tax systems can be designed and structured for a society based primarily on cashless payment methods, online platforms and digital technologies, such as artificial intelligence and blockchain.

The ultimate goal of the CPT project is to arrive at concrete recommendations to help governments, businesses and NGOs address problems under current tax systems and/or introduce structural tax reforms. The project also aims at providing guidelines and/or minimum standards for the redesign of modern tax systems. As an independent and inclusive initiative with a strong impact on society, the CPT project is financed with University funding and with funds provided by external stakeholders (i.e. businesses and governments) who are interested in supporting academic research to design fair, efficient and fraud-proof tax systems.

So far, stakeholders participating in this ambitious project include private organizations like *Ernst & Young (EY)*, *Gatti Pavesi Bianchi Ludovici*, *Loyens & Loeff*, *Maisto e Associati*, *Microsoft* and *Netflix*, *NEXI Group*; as well as governments like the tax authority of the *Autonomous City of Buenos Aires (AGIP)*. Other organizations supporting 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.

About the GREIT

The Group for Research on European and International Taxation (GREIT) comprises a network of academics specialized in EU and international tax law. The Group conducts independent expert research into the development of European and international taxation. The GREIT started up on an informal basis in Lund, Sweden, in 2006 and, each year, it organizes a conference on a certain topic in the area of European and international taxation.

