Abstract

Existing tax concepts seem to be outdated to face the tax challenges caused by digitalization and immaterial business models and transactions. The ATOZ Chair for European and International Taxation at the University of Luxembourg invites renowned tax experts to shed light on the challenges set by the digital economy and the relevant issues relating to the renewal of existing tax rules.

The conference sets off establishing the legal framework that potential proposals to adapt international tax law to the digital economy need to fit in. Legal limits to the free adaptation of tax concepts to the digital economy exist in public international law – such as the principle of territoriality of taxation – as well as in EU, WTO and national constitutional law.

Second, concrete proposals to keep existing international tax concepts and to make them fit for purpose in the digital economy will be illustrated and criticized. Diverted profits and other so-called equalization taxes specifically targeting digital businesses require awareness of taxpayers and tax advisers in international transactions.

Some phenomena of the digital economy draw specific attention to their tax treatment, as they revolutionize the way business relationships have construed in the past. “Consumer-to-consumer” transactions are vital e.g. to the sharing economy and challenge not only traditional income tax, but also VAT law. Digital currencies and remote digital supplies raise similar issues.

The final part of the conference is dedicated to administrative challenges in the remote digital economy as well as taxpayer protection. The advantages Big Data entails both for businesses as well as governments merit to be balanced against the risks taxpayers face with respect to their rights of defense as well as protection of their personal data.
Programme

Morning

8.15  Registration & Welcome Coffee

8.45 - 9.00  Opening
Prof. Dr. Werner Haslehner, University of Luxembourg

9.00 - 9.30  Keynote: OECD Update on BEPS Action 1
Dr. Giorgia Maffini, Deputy Head Tax Policy and Statistics Division, OECD

9.30 - 11.00  Legal Limits to a Transformation of International Tax Law
Chair: Prof. Dr. Alexander Rust

The “Genuine Link” Requirement for Taxation in Public International Law
Prof. Dr. Juliane Kokott, CJEU

EU and WTO Law Implications of Proposed Tax Measures to Address the Digital Economy
Prof. Dr. Werner Haslehner, University of Luxembourg

Constitutional Limits to the Taxation of the Digital Economy
Prof. Dr. Gianluigi Bizioli, University of Bergamo

11.00 - 11.30  Coffee break

11.30 - 13.00  Reforming Nexus: Fitting the Existing International Tax Framework Around the Digital Economy
Chair: Prof. Piergiorgio Valente

Digital Permanent Establishments
SC Prof. Dr. Gunter Mayr, University of Vienna

Withholding Taxes
Prof. Dr. Andres Baez, University of Madrid Carlos III

Diverted Profits Tax and other Equalization Taxes
Rupert Shiers, Hogan Lovells & Prof. Dr. Georg Kofler, University of Linz

Afternoon

13.00 - 14.00  Lunch break

Chair: Prof. Dr. Georg Kofler

Tax Treatment of Digital Currencies
Prof. Dr. Michael Tumpel, University of Linz

Taxing Remote Digital Supplies
Prof. Dr. Marie Lamensch, Vrije Universiteit Brussels

Taxing the Sharing Economy
Prof. Dr. Katerina Pantazatou, University of Luxembourg

16.00 - 16.30  Coffee break

16.30 - 18.00  Digitalisation Challenges to Material and Procedural Tax Law
Chair: Prof. Dr. Werner Haslehner

‘Big Data’, Anonymity, and Effective Tax Collection
Prof. Dr. Tina Ehrke-Rabel, University of Graz

Effective Taxation vs Effective Data Protection?
Dr. Viktoria Wöhrer, Rödl & Partner

Digitalisation and the Future of National Tax Systems
Prof. Dr. Joachim Englisch, University of Münster

18.00  Closing of the Conference