



# INVITATION

UNIVERSITÉ DU LUXEMBOURG  
FACULTÉ DE DROIT, D'ÉCONOMIE ET DE FINANCE

The ATOZ Chair for European and International Taxation at the University of Luxembourg  
has the great pleasure of inviting you to the

International Conference

## "Tax and the Digital Economy"

Friday, 20 April 2018

Venue

Weicker Building, Room B001  
Rue Alphonse Weicker 4,  
L-2721 Luxembourg-Kirchberg

RUL | RESEARCH UNIT  
IN LAW

ATOZ  
Foundation  
under the aegis of Fondation de Luxembourg



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## 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Existing tax concepts seem to be outdated to face the tax challenges caused by digitalization and immaterial business models and transactions.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.

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## Registration & information

[michele.gouverneur@uni.lu](mailto:michele.gouverneur@uni.lu)

Registration: [fdef-colloques@uni.lu](mailto:fdef-colloques@uni.lu)  
Registration fee: 150€

A limited number of waivers is available for students and full-time academics

Université du Luxembourg  
Banque et Caisse d'Epargne d'Etat (BCEE)  
IBAN: LU36 0019 2355 9899 3000  
SWIFT: BCEELULL

Please note that your registration will only be valid once we receive the participation fee of EUR 150 on our account (indicating “R-AGR-0172-10-K” and your *name* as the purpose of payment). To allow time for processing, only payments made by **6 April 2018** will be accepted.



# CONFERENCE Tax and the Digital Economy

Friday 20 April 2018



# 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. DDr. 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. DDr. 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. DDr. Georg Kofler, University of Linz

## Afternoon

13.00 - 14.00 *Lunch break*

14.00 - 16.00 TAX CHALLENGES OF DIGITAL SERVICES: B2B, B2C, AND C2C

Chair: Prof. DDr. 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 Wöhler, Rödl & Partner

*Digitalisation and the Future of National Tax Systems*

Prof. Dr. Joachim Englisch, University of Münster

18.00

*Closing of the Conference*