

**TAXATION AND THE DIGITAL ECONOMY: COMPARING TAX POLICY RESPONSES****16 February 2018****Joint initiative IDEFF/Univ. Lausanne/Intertax***Scientific Coordination:**Ana Paula Dourado & Rita de La Feria (IDEFF / Univ. Lisbon)**Robert Danon; Vikram Chand & Alessandro Turina (Univ. Lausanne)**Programme*

8:50 - 9:00

**Welcome address****Ana Paula Dourado** (Intertax & IDEFF, University of Lisbon)**Robert Danon** (University of Lausanne)

9:00 - 9:30

BEPS Action 7 and its implementation in the MLI

Keynote Speaker: **Manuel De Los Santos** (OECD)

9:30 - 10:00 - Debate

**Session 1: Digital economy and international corporate tax reform**

Session chair: Ana Paula Dourado (University of Lisbon)

10:00 - 10:20

Taxing digital business models: the current state of play

**Vikram Chand** (University of Lausanne)

10:20 - 10:40

Implications of digitalisation for international corporate tax reform

**John Vella** (Oxford University)



10:40 - 11:10 - Debate

11:10 - 11:30 – Coffee break

### **Session 2: The digital PE**

Session chair: Marie Lamensch (Vrije Universiteit Brussel; Université Catholique de Louvain)

11:30 – 11:50

The concept of digital PE and significant economic presence

**Pasquale Pistone** (IBFD/WU/University of Salerno)

11:50 - 12:10

Pushing the boundaries of Art. 2? Unilateral measures and the substantive scope of application of tax treaties.

**Roland Ismer** (University of Erlangen - Nuremberg)

12:10 - 12:40 - Debate

12:40 - 14:00 - Lunch

### **Session 3: Digital economy and source taxation**

Session chair: Charlène Herbain (University of Luxembourg)

14:00 - 14:40

Withholding tax on services and royalties - BEPS Action 1

**Adolfo Martin** (University of Jerez)

**Yariv Brauner** (University of Florida)

14:40 - 15:00

Between income and turnover: which form of source taxation for the digital economy?

**Alessandro Turina** (University of Lausanne, IBFD)

15:00 - 15:30 – Debate

15:30 - 15:50 – Coffee break

**Session 4: VAT and the digitalisation of the economy**

Session chair: Roland Ismer (University of Erlangen - Nuremberg)

15:50 - 16:10

Adoption of the e-commerce VAT package: the road ahead is still a rocky one  
**Marie Lamensch** (Vrije Universiteit Brussel, Université Catholique de Louvain)

16:10 - 16:30

New technologies and VAT fraud.  
**Charlène Herbain** (Law Square, University of Luxembourg)

16:30 - 17:00 – Debate

**Session 5: Comparing tax policy responses**

Session Chair: Adolfo Martin (University of Jerez)

17:00 - 17:20

Comparing tax policy responses  
**Maarten de Wilde** (Erasmus University of Rotterdam, Loyens & Loeff N.V.)

17:20 – 17:40

Tax policy alternatives for the EU  
**Ana Paula Dourado** (Intertax & IDEFF, University of Lisbon)

17:40 – 18:10

Debate and concluding remarks

**Assistant:** **Joana Fernandes** - [joanafernandes@fd.ulisboa.pt](mailto:joanafernandes@fd.ulisboa.pt)

**Raphael Monteiro** – [raphaelmonteiro@fd.ulisboa.pt](mailto:raphaelmonteiro@fd.ulisboa.pt)

**Ricardo Schmitz** – [ricardosschmitz@gmail.com](mailto:ricardosschmitz@gmail.com)