



TAXING THE DIGITAL ECONOMY

University of Lisbon, 20 July 2018

Scientific Coordination:

Ana Paula Dourado (Intertax & IDEFF, University of Lisbon)

& Rita de la Feria (University of Leeds, CIDEEFF)

8:50 - 9:00

Welcome Address

Ana Paula Dourado (Intertax & IDEFF, University of Lisbon)

Rita de la Feria (University of Leeds, CIDEEFF)

9:00 - 10:30

Session 1: Taxing the Digital Economy – Policy Update

Chair: Stephanie Johnston (Tax Analysts)

OECD Report on Taxing the Digital Economy

David Bradbury (OECD)

Commission proposal on digital taxes

David Howell (EU Commission)

IMF position on digital taxation

Irving Aw (IMF)

10:00 - 10:30

Debate

10:30 - 11:00

Coffee Break

11:00 - 12:00

Session 2: Income Taxes - Short Term Solutions

Chair: Joachim Englisch (University of Münster)

Taxing digital businesses: a digital tax index

Christoph Spengel (University of Mannheim)

Short term tax digital strategies

Ana Paula Dourado (University of Lisbon)

The EU Digital Services Tax Proposal - Assessment

Georg Kofler (Johannes Kepler University of Linz)



- 12:00 - 12:30** **Debate**
- 12:30 - 14:00** **Lunch**
- 14:00 - 15:30** **Session 3: Income Taxes - Long Term Solutions**
- Chair: Rita de la Feria (University of Leeds)
- Digital strategies for aligning tax and value creation*
 Allison Christians (McGill University)
- User involvement for profit allocation: a destination-based CIT?*
 Johannes Becker & Joachim Englisch (University of Münster)
- Personal Income Tax and the gig economy*
 Judith Freedman (University of Oxford)
- 15:00 - 15:30** **Debate**
- 15:30 - 15:50** **Coffee Break**
- 15:50 - 17:20** **Session 4: VAT - Immediate Solutions?**
- Chair: Ana Paula Dourado (University of Lisbon)
- VAT in the age of the platform economy*
 Joachim Englisch (University of Münster)
- VAT enforcement in the digital age*
 Rita de la Feria (University of Leeds)
- 16:50 - 17:20** **Debate and Closing**

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