Digitalization of the Economy
Challenges for the
Fundamental Tax Principles

29 March 2018

11th Prof. Dr. em. Fr. Vanistendael Lectures
on International and European Tax law

At the occasion of Prof. Frans Vanistendael becoming “emeritus” in 2007, the Institute of Tax Law of KU Leuven organized a series of lectures on topics of international and EU tax law. Since then such Lectures have been organized in honour of our colleague on an annual basis. This year, we organize, together with the Université de Lausanne, the Lectures on a topic of great current importance. Digital business models are challenging the existing tax principles. Are the current principles of profit taxation and VAT still appropriate for digital economy operators? The OECD is expected to issue proposals in the spring of 2018. The EU Commission has announced that if insufficient progress is made at the global level, it will come up with own proposals. These are the thought provoking subjects for the 2018 Lectures. We hope that we may welcome you in Leuven on 29 March 2018.

Program

09.30 - 9.35 Opening of the Conference
Prof. Dr. Axel Haelterman, KU Leuven

9.35 - 10.10 Patterns of Digital Disruption
Mr. Sam Sluismans, Deloitte Partner

Direct Tax Challenges: Between Unilateral Measures, Interim Solutions and Long-Term Approaches

10.10 - 10.45 The OECD’s BEPS Action 1 and Beyond
Prof. Dr. Robert Danon, Université de Lausanne

10.45 - 11.20 The EU’s Tax Agenda for a Digital Single Market
Mr. Dmitri Jegorov, Undersecretary for tax & customs policies, Estonian Ministry of Finance, EU Council High-Level Working Party

11.20 - 11.55 Rethinking corporate tax in a digital age
Prof. Dr. John Vella, University of Oxford

11.55 - 12.30 Rethinking tax treaties in a digital age
Prof. Guglielmo Maisto, University of Piacenza

12.30 - 14.00 Q&A - Walking Buffet

14.00 - 14.35 The new initiatives tested against the imperatives imposed by EU law
Prof. Dr. Pasquale Pistone, IBFD/University of Salerno, WU Wien

14.35 - 15.10 EU VAT Treatment of Electronically Supplied Services and Other E-Commerce Transactions: The Current State of Play
Prof. Dr. Kenneth Vyncke, KU Leuven

15.10 – 15.45 The EU Commission’s proposed “E-Commerce Package”
Prof. Dr. Marie Lamensch, VUB, UC Louvain, KU Leuven

15.45 - 16.15 How to tax the digital economy: as income, as consumption or just as digital economy?
Prof. Dr. em. Frans Vanistendael, KU Leuven

16.15 - 17.00 Reception

Practical information

Time
The conference takes place on Thursday, 29 March 2018, from 9.30 h until 17.00 h (registration as from 9.15 h)

Venue
The conference will be held at the Promotiezaal, Hallen Naamsestraat 22, 3000 Leuven, Belgium

Registration
Please register at the following link (Ctrl+click)
Register

Registration Fee
EUR 275 per participant, (including lunch, VAT not applicable (art.44§2,4° VAT Code) - payable upon receipt of invoice

Certificate of participation will be delivered for the Belgian bars

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