



Universidad
Carlos III de Madrid
www.uc3m.es

Unil
UNIL | Université de Lausanne



Serbian
Fiscal
Society

ITL
RESEARCH
NETWORK

Conference

INTERNATIONAL TAX CHALLENGES RAISED BY MOBILITY OF INDIVIDUALS / WORK FORCE AS A RESULT OF DIGITALIZATION

The development of digitalization and disruptive technologies has enhanced the global mobility of individuals / workforce. The COVID-19 pandemic has further boosted mobility and relocations of individual / workers thereby raising unprecedented interpretative issues of existing and future international rules. In this context the **International Tax Law Research and Policy Network (ITRN)**, the founders of which include professors from the **University of Lausanne, University of Belgrade and University of Carlos III Madrid as well as reputable practicioners**, has launched a book project aimed at tackling cross-border tax issues linked to individuals in light of mobility permitted by digitalization. In this regard, the book not only addresses issues linked to international individual taxation but also discusses international corporate tax issues that arise from movement of individuals / workforce.

The proceeds of the book will be discussed in a conference organized in Belgrade, Serbia on October 6th and 7th 2022. The conference will be divided in three main parts (six sessions) wherein the various paper presentations will take place and which will then be followed by panel discussions by key stakeholders.

The first part of the event will address various emerging tax policy issues linked to digitalization and mobility of individuals / work force such as how should countries tax their brain drain, should AI / robots be taxed and should we introduce a billionaire tax. The session will also analyze issues as to how do we tax influencers, cryptocurrencies and digital assets as well as exchange of information matters related to such questions. Finally, legal issues pertaining to using AI in tax collection matters will be discussed.

The second part will address selected technical and policy issues mostly linked to individuals and tax treaties such as should we rethink the current concepts of residency, taxation of employment income, taxation of artists and sportsman, the rise of special tax regimes and their interaction with treaty law as well as rethinking existing anti-abuse rules tackling momevent of individuals. We will also explore the social security challenges linked to mobility.

The third part will address selected technical and policy issues mostly linked to business taxation such as should we rethink the current concepts of corporate tax residency, concept of permanent establishment and current MNE profit allocation rules due to the movement of the workforce. This part will also address challenges linked to post BEPS substance requirements to obtain access to the international corporate tax framework, the recent substance requirements linked to the EU Shell companies Directive as well as the impact of cross border movement of people on the Pillar I and Pillar II initiative.

Moreover, an additional session is added toward the end to obtain the view of businesses (start ups and large MNEs) on key issues discussed during this event (eg. obtaining tax certainty in an uncertain international tax world).

The speakers in the conference include speakers from academia, policy, consulting and law firms as well as businesses.

CONFERENCE PROGRAM

DAY 1 – 6TH OCTOBER 2022

8.00 - 8.15: Opening remarks by the Founders of the International Tax Law Research and Policy Network

Conference chairs

- Prof. Dr. Vikram Chand, University of Lausanne, Switzerland
- Prof. Dr. Svetislav Kostić, University of Belgrade, Serbia
- Prof. Dr. Andrés Báez, Carlos III University, Madrid, Spain
- Dr. Mario Tenore, Pirola Pennuto Zei & Associati, Milan, Italy

8.15 - 10.30: Setting the scene

- Relevance of topic for policy debate in developed countries: Sarah Perret (Head of Personal and Property Tax Unit, OECD, France)
- Relevance of topic for policy debate in developing countries: Patricia Brown, Inter-Regional Advisor on Tax Matters, UN Tax Committee
- EU Commissions perspective – Albert Raedler, Senior Policy Officer, European Commission
- The academic relevance of the topic: Prof. David Rosenbloom (New York University and Partner, Chaplin & Drysdale, USA)
- Emerging issues in day to day practice: Isabel Verlinden (Global Corporate Tax Strategy Leader, PwC, Belgium)

10.30 - 10.45 Coffee break

10.45 - 12.30: Session 1: Emerging tax policy issues

Panel chairs: Prof. David Rosenbloom and Prof. Dr. Adolfo Martín Jiménez (Universidad de Cádiz, Spain)

- Should we tax the brain drain? - Prof. Dr. Yariv Brauner (University of Florida, USA)
 - Should we tax AI / Robots? – Prof. Orly Mazur (Southern Methodist University, USA)
 - Should we introduce a global billionaire tax? – Prof. Dr. Peter Hongler (University of St. Gallen, Switzerland)
- Panel discussion: Prof. Dr. Xavier Oberson (University of Geneva, Switzerland) and Prof. Dr. Rita De La Feria (University of Leeds, United Kingdom)

12.15 - 13.15 Lunch break

13.15 - 15.15: Session 2: Emerging tax policy issues

Panel chairs: Prof. Dr. Joachim Englisch (University of Münster, Germany) and Prof. Dr. Dejan Popović (University of Belgrade, Serbia)

- How should we tax crypto currencies and NFTs from a global standpoint? - Prof. Dr. Thierry Obrist and Mrs Martina Danz (University of Neuchatel, Switzerland)
- How should we tax income of online influencers? – Dr. Dick Molenaar (All Arts Tax Advisers, Netherlands)

- How have the exchange of information and data protection standard evolved (including recent rules on cryptos)? – Dr. Alessandro Turina (IBFD, Netherlands and)
 - What are the legal issues in tax administration using AI? – Prof. Joshua Blank (University of California Irvine, USA) and Prof. Leigh Osofsky (University of North Carolina, USA)
- Panel discussion: Dr Marcel Jung, Partner, MLL Legal (Switzerland) & Ignacio Gordillo, Partner, Ceca Magan Abogados (Spain)

15.15 - 15.30 Coffee break

15.30 - 17.45: Session 3: International individual taxation - issues under tax treaties and beyond

Panel chairs: Prof. Dr. Pasquale Pistone (Academic Chairman – IBFD, Netherlands and Professor at University of Salerno/WU, Italy & Austria) and Mukesh Butani (Partner, BMR Legal, India)

- Should we re-think the tax residence of individuals? – Prof. Dr. Giorgio Beretta (University of Amsterdam, Netherlands)
- Should we re-think the taxation of employment income under tax treaties? – Prof. Dr. Svetislav Kostić
- Should we re-think taxation of artists and sportsman under tax treaties ? – Prof. Dr. Karolina Tetlak (University of Warsaw, Poland)
- How should we deal with various social security challenges in the digital age and the era of migrations ? – Prof. Dr. Grega Strban and Prof. Dr. Luka Mišič (University of Ljubljana, Slovenia)

Panel discussion: Dr Marco Felder, Partner, FS+P (Liechtenstein) and Ignacio Gridilla, Director, BDO Spain (Spain)

End of Day 1: Dinner from 19.00 pm onwards

DAY 2 – 7TH OCTOBER 2022

8.30 - 10.15: Session 4: International individual taxation - issues under tax treaties and beyond

Panel chairs: Prof. Dr. Denis Weber (University of Amsterdam, Netherlands) and Prof. Dr. Gordana Ilić Popov (University of Belgrade, Serbia)

- What are the latest special tax regimes which boost the relocation of senior executives / high net worth individuals? – Dr. Mario Tenore
- How do special tax regimes interact with tax treaty law ? Possible suggestions for improvement – Prof. Dr. Hugo López López (University of Navarra, Spain)
- How can we use anti-abuse rules to tackle mobility ? – Prof. Dr. Andrés Báez Moreno

Panel discussion: Dr. Céline Martin, Partner, Riedweg & Partner (Switzerland), Paolo Ludovici, Partner, Gatti Pavesi Bianchi Ludovici (Italy) & León Fernando Del Canto, Barrister, Del Canto Chambers (UK).

10.15 - 10.30 Coffee break

10.30 - 12.45: Session 5: International corporate taxation challenges

Panel chairs: Prof Dr Yariv Brauner and Prof. Dr. Ana Paula Dourado (University of Lisbon, Portugal)

- How do we re-think the tax residence for corporations in the digital age? – Prof. Dr. Eva Escribano (Universidad Complutense de Madrid, Spain)
- How can we re-think taxation of business income and PE standards in the digital age - Prof. Dr. Stjepan Gadžo (University of Rijeka, Croatia)
- How can we adapt the Arm's Length Principle to the digital and mobility era? – Prof. Dr. Svitlana Buriak (University of Amsterdam, Netherlands)

Panel discussion: Prof Tommaso Di Tanno, Luiss University of Rome (Italy), Dr. Emmanuel Llinares, Partner and Global Head of Transfer Pricing, NERA (France) and Natalia Quiñones, Partner, Quiñones Cruz, (Colombia)

12.45 - 13.30 Lunch break

13.30 - 15.45: Session 6: International corporate taxation challenges

Panel chairs: Prof. Dr. Wolfgang Schon, Max Planck Institute for Tax Law and Public Finance (Germany) and Dr. Giammarco Cottani, Global Tax Policy Director, Netflix (Netherlands)

- Mobility of individuals impact post-BEPS substance requirements – Prof. Dr. Aitor Navarro (Carlos III University, Madrid, Spain)
- Are the substance requirements under the EU shell companies directive proportional? Critical assessment – Prof. Dr. Paolo Arginelli (Universita Cattolica del Sacro Cuore, Italy)
- How do substance requirements and mobility of individuals interact with Pillars I and II? – Prof. Dr. Vikram Chand

Panel discussion: Wim Wuyts, CEO, WTS Global (Germany/Belgium) and Prof. Dr. Luis Eduardo Schoueri, Universidade de São Paulo (Brazil)

15.45 - 16.00 Coffee break

16.00 to 17.15: Session 7: Business roundtable

Moderated by the International Tax Law Research and Policy Network

- Relevance of the discussion for a Tech Start Up which is in the scale up phase: Mr Richard Frey – CEO, Inait SA, Switzerland
- Discussion on MNEs perspective: Obtaining Tax Certainty in an Uncertain Tax World: Charlotte Winzer, Vice President, International Tax Operations, Procter & Gamble International (Germany)
- Discussion from a private clients perspective.

17.15: Event closing and next steps

THE CONFERENCE IS ORGANIZED WITH THE KIND SUPPORT OF THE FOLLOWING ACADEMIC INSTITUTIONS



Universidad
Carlos III de Madrid
www.uc3m.es

Unil

UNIL | Université de Lausanne

Faculté de droit,
des sciences criminelles
et d'administration publique

Unil

UNIL | Université de Lausanne

HEC Lausanne

THE CONFERENCE IS MADE POSSIBLE THROUGH THE GENEROSITY OF OUR SPONSORS

Pirola
Pennuto
Zei

BDO



DELCANTO
CHAMBERS

Deloitte.

NERA

ECONOMIC CONSULTING

wts global

DI TANNO ASSOCIATI
Studio Legale e Tributario

F | S
P |

FELDER SPRENGER+
PARTNER

MIL



riedweg & partner

UHY Fay & Co

tpa

CMS
law·tax·future

EY

KPMG

pwc