

Course Description

MLaw in International Taxation

Digitalization & taxation

Prof. en charge du cours Prof. Vikram Chand

Crédits ECTS 3

Semestre printemps

Heures/ semaine 2

Examen Oral

Description The course discusses the impact of digitalization on the Tax System from an International and Swiss Perspective. The course consists of **four key parts** and the issues discussed in each part will be analysed from a technical as well as policy standpoint.

The **first part** of the course starts by discussing the impact of digitalization on taxes to be paid by Multinational Enterprises (MNE). As a start, the taxation of Highly Digitalized Business Models under the current direct and indirect tax framework will be discussed. Thereafter, the course will focus on the new proposals that are being contemplated at the International level with respect to taxing MNEs that operate on a global basis in the Digitalized Economy, in particular, Digital service taxes (DSTs), the OECDs Unified Approach and the Globe Proposal. This part of the course will also discuss the impact of technology on the various internal and external tax reporting standards that a MNE is exposed towards.

The **second part** of the course deals with the impact of digitalization on taxes to be paid by individuals. Specifically, the questions that will be analysed relate to income characterization issues (eg. whether an Uber driver is an employee or independent contractor and the related tax consequences). Moreover, the question will be analysed as to whether countries should introduce a Tax on Robots / AI? If yes, how should such a tax be structured? The **third part** of the course deals with the impact of digitalization on monetary policies of countries, in particular, the advent of new digital currencies. Specifically, this part of the course will deal with concept of crypto currencies and the technology behind it, in particular, block chain technology as well as taxation of crypto currencies (eg., bitcoins) as well as Initial coin offerings from a direct and indirect perspective.

Finally, the **fourth part** of the course deals with the impact of digitalization on Tax Administrations. Specifically, how can tax administration use Big Data to enhance effectiveness of tax compliance, improve taxpayer services and reduce tax compliance burdens. Moreover, how can tax administrations leverage on block chain technology to combat tax fraud and tax evasion (for example, in the VAT area).

The course will also include presentations that will be made by **members of academia** (Professors from other Universities), **members of consulting firms** as well as **in house tax experts (from leading multinationals)**. By the end of the course, the participants will be well versed with **key digital concepts** as well as **the various tax issues triggered by the digitalization of the economy**.