

Master of Advanced Studies in International Taxation (MASIT)

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2018 applications are open

Invitational Seminar

Description

The international tax challenges raised by digital innovation are currently at the center of the international tax agenda. The OECD and the European Union are in the process of deliberating over the most suitable courses of action even though, against the backdrop of BEPS Action 1, several jurisdictions have in the meanwhile implemented unilateral solutions or endorsed specific policy proposals. This seminar will jointly address all the policy options concretely under consideration. Through direct juxtaposition and interactive presentations, the seminar aims at shedding light on the inner mechanics of each approach, highlighting the points of strength and shortcomings of the various options and the possible room for interaction and complementarity.

Venue

University of Lausanne
Room 2207 – Géopolis Building

To reserve your (free) seat please mail to:
natacha.fauconnier@unil.ch
Limited seats available.



TAXATION OF THE DIGITAL ECONOMY Topical Policy Challenges

Lausanne, 25 October 2017, 16h30

Program

16h00 - 16:30 **Registration**

16h30 - 16h40 **Welcome and Introductory Remarks**

- **Prof. Dr. Robert Danon**, *Professor of Swiss and International Tax Law, Director of the Tax Policy Center - University of Lausanne*

16h40 - 18h10 **Possible approaches and paradigmatic policy models**

The Hungarian "Advertisement Tax"

- **Dr. Gergely Czoboly**, *International Tax Consultant, Hungarian Ministry for National Economy and Senior Lecturer, Corvinus University, Budapest*

The Indian "Equalisation Levy"

- **Mr. Pitambar Das**, *Director (Tax Policy and Legislation), Ministry of Finance, Government of India and Doctoral candidate in International Tax Law University of Lausanne*

The design of a "Digital Permanent Establishment"

- **Dr. Peter Hongler**, *Lecturer, University of Zurich*

The role of transfer pricing in the digital economy international tax agenda

- **Dr. Vikram Chand**, *Executive Director, MASIT and Executive Program in Transfer Pricing, Tax Policy Center - University of Lausanne*

Which withholding tax(es) for the digital economy?

- **Dr. Alessandro Turina**, *Post-Doctoral Research Fellow, Tax Policy Center - University of Lausanne and International Bureau of Fiscal Documentation, Amsterdam*

18h10 - 18h45 **Policy assessment and the way forward**

Introduction

- **Prof. Dr. Robert Danon**, *Tax Policy Center - University of Lausanne*

The OECD Perspective

- **Dr. Eric Robert**, *Advisor - BEPS - Taxation and the Digital Economy, OECD*

Recent EU Developments and Compatibility Issues

- **Dr. Alessandro Turina**, *Tax Policy Center - University of Lausanne; International Bureau of Fiscal Documentation, Amsterdam*

18h45 - 19h00 **Final wrap-up and Q&A**

In cooperation with