

The Deloitte Chair in International  
and EU Tax Law at KU Leuven in  
cooperation with Université de Lausanne

**Digitalization of the Economy  
Challenges for the  
Fundamental Tax Principles**

29 March 2018

**11<sup>th</sup> 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  
Innovation Services

**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

**VAT Challenges and Opportunities**

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

**Info:**

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**Parking:** Ladeuzeplein (underground)