Agenda

TAX AND TECHNOLOGY SERIES
HIGH LEVEL DET-CONFERENCE – ONLINE

Digitalisation of the Tax Function: The Perspective of Business and Tax Administration

Invitation

14 - 15 DECEMBER 2020

Speakers in **bold** have confirmed their participation

Abstract

Digital Economy Taxation Network (DET) is now a well-established forum, with high – level conferences already organized in Vienna, Geneva, Singapore, China and the United States. These annual conferences are a useful way to take an overall assessment of where the international community stands on digital tax transformation.

To support these high-level conferences, DET has launched a series of workshops on VAT, Transfer Pricing, AI and Tax Compliance, the collaborative economy and international issues. Each issue has a dedicated research team drawn from the DET Network, which undertakes policy relevant research, feeding into the current international debate.

This conference, which will be virtual, will focus on the role of technology in helping tax administrations and business to achieve better and more efficient tax compliance. The aim is to contribute to a better understanding of the challenges and opportunities for governments and businesses opened up by advanced digital solutions (e.g. AI, Robotics, Big Data, Blockchain) and their potential in facilitating real tax compliance, ensuring trust and establishing tax certainty without compromising the integrity of the tax system. Targeted technological solutions and selective tax policy responses in this respect may also lead to sustainable reduction in both compliance and administrative costs and greater security of the revenue base.

The approach to the conference's topics is to focus on practical case studies and the experience from different countries. During the first day, the focus will be on the role of technology to achieve better compliance within companies and will explore the linkage between tax and trade compliance measures. The second day would examine how digital technologies can help in the effective delivery of the tax administration's services and in compliance in the area of VAT. The format of each session will include one or two keynote presentations which will be followed by a panel discussion consisting of governments, international and regional organizations, businesses, and academics. At the end of each session, the floor will be open for questions.

Day 1: Monday, December 14, 2020

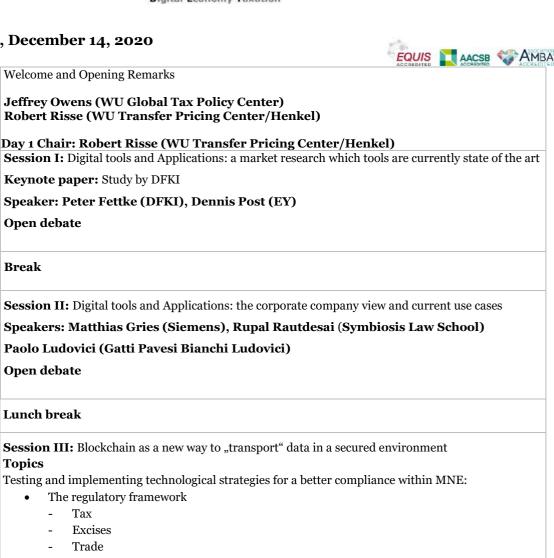|	
10:00 – 10:15	Welcome and Opening Remarks **Jeffrey Owens (WU Global Tax Policy Center)** **Robert Risse (WU Transfer Pricing Center/Henkel)** **Day 1 Chair: Robert Risse (WU Transfer Pricing Center/Henkel)**
10:15 – 11:15	**Session I:** Digital tools and Applications: a market research which tools are currently state of the art **Keynote paper:** Study by DFKI **Speaker: Peter Fettke (DFKI), Dennis Post (EY)** **Open debate**
11:15 – 11:30	**Break**
11:30 – 12:30	**Session II:** Digital tools and Applications: the corporate company view and current use cases **Speakers: Matthias Gries (Siemens), Rupal Rautdesai (Symbiosis Law School)** **Paolo Ludovici (Gatti Pavesi Bianchi Ludovici)** **Open debate**
12:30 – 13:30	**Lunch break**

13:30 – 14:30	**Session III:** Blockchain as a new way to „transport" data in a secured environment
	Topics
	Testing and implementing technological strategies for a better compliance within MNE:
	    • The regulatory framework
	        - Tax
	        - Excises
	        - Trade
	    • Defining the digital processes
	    • Smart compliance management
	
	Keynote paper: Blockchain program by Henkel
	
	Speakers: Michael Tobai (Siemens), Karl Gürges (Henkel), Matthias Gries (Siemens),
	
	Paulo Palmeira Leitao (Federal Revenue Brazil)
	
	Open debate

14:30 – 14:45	**Break**
14:45 – 16:30	**Session IV:** Process Mining for Procurement and tax processes, how to get tax processes compliant? Anomaly-detection in tax **Keynote paper:** The role of SAP for automating compliance, tax and trade rules **Topics:** • Data management • Data network analysis • Identifying sources of data • Process mining **Speaker: Andre Flottmann (Henkel), Robert Risse (WU Transfer Pricing Center/Henkel), Jorge Eduardo de Schoucair Jambeiro (Federal Revenue Brazil)** **Open debate**
16:30 – 16:45	**Session V:** Presentation of the Professional Master, LL.M. Digitalization and Tax Law **Speaker: Robert Risse (WU Transfer Pricing Center/Henkel)**

12:00 – 12:15	**Session VI:** New Technologies - What is at stake? **Day 2 Chair: Jeffrey Owens (WU Global Tax Policy Center)** **Speaker: Jeffrey Owens (WU Global Tax Policy Center)**
12:15 – 14:00	**Session VII:** Using New Technologies to improve existing VAT/GST systems **Key note paper:** Using New Technologies to improve existing VAT/GST systems **Topics:** • Registration of entities • Using e-invoicing • Matching of data • Counter acting fraud • Improving payment mechanisms • Dealing with shared economies platforms **Speaker: Patrice Pillet (EC), Massimo Morarelli (IOTA), Raul Zambrano (CIAT)** **Panel: Lluis Meseguer (IFS), Gerardo Reyes-Tagle (IDB), Karoline Spies (WU), Gunjan Tripathi (Thomson Reuters), Francesca Vitale (Italian Revenue Agency)** **Open debate**
14:00 – 14:30	**Break**

14:30 – 16:30	**Session VIII:** The Potential of Blockchain and AI to transform VAT/GST systems
	
	Key note paper: The Potential of Blockchain and AI to transform VAT/GST systems?
	
	Topics:
	• How do we see technologies evolving over the next five years?
	• What pilot studies are currently being undertaken?
	• What are the main legal, regulatory and human constraints and how to overcome them?
	• How will the main actors be impacted at end:
	
	    o Sellers and buyers
	
	    o Import/export agents
	
	    o Consumers
	
	    o Tax administrations
	
	• What is the current position in the E.C. on its pilot on Blockchain and VAT
	• What actions would ease the barriers to commercial entity participation with tax administrations?
	• How legal framework would need to be changed or adapted to include the possible technological solution?
	• What role is there for crypto-currencies in a VAT-context and will this change as central banks issue such currencies?
	
	Speaker: Paul Brody (EY), Richard Ainsworth (NYU), David Deputy (Vertex), Philippe Thevoz (SICPA)
	
	Panel: Shikha Mehra (Mainchain), Sascha Jafari (Summitto), Daniel Prud'homme (Quebec Revenu)
	
	Open debate

16:30 – 17:00	**Session IX:** Identifying issues for future research
	Panel discussion among DET Partners