

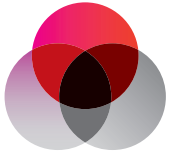


UNIVERSITY OF AMSTERDAM
Amsterdam Centre for Tax Law



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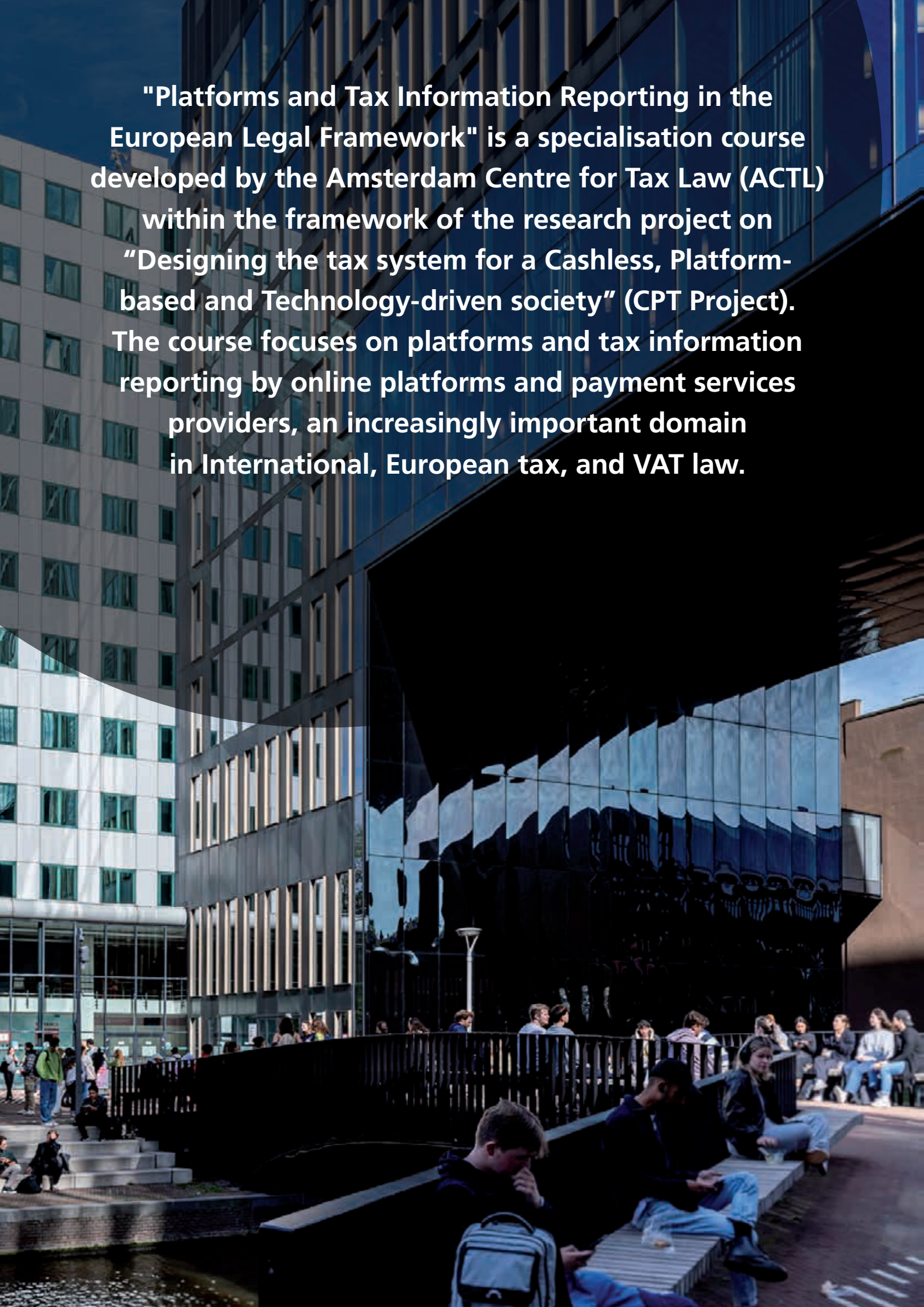
ACTL

Designing the Tax System for
a Cashless, Platform-Based and
Technology Driven Society

Specialisation Course
26-31 August 2024

**Platforms and
Tax Information
Reporting in the
European Legal
Framework**





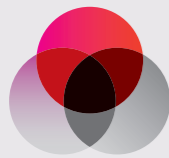
"Platforms and Tax Information Reporting in the European Legal Framework" is a specialisation course developed by the Amsterdam Centre for Tax Law (ACTL) within the framework of the research project on "Designing the tax system for a Cashless, Platform-based and Technology-driven society" (CPT Project). The course focuses on platforms and tax information reporting by online platforms and payment services providers, an increasingly important domain in International, European tax, and VAT law.

Overview

Academic dates	26-31 August 2024 (with a break in the afternoon of 29 August for the Uva Mini-Symposium, whose attendance is free-of charge for all course participants)
Course directors	Prof. Dr S. van Weeghel Prof. Dr S. Douma
Course coordinators	Dr G. Beretta Dr C. Cipollini Mr J.M. Vazquez
Mode of instruction	On-campus
Location	Amsterdam Law School, Nieuwe Achtergracht 166, 1018 WV Amsterdam Amsterdam Park Café-Restaurant, 's-Gravesandestraat 55, 1092 AA Amsterdam
Teaching hours	40 hours
Language of instruction	English
Early admission deadline	30 April 2024
Final admission deadline	30 June 2024
Capacity	30 participants
Tuition fees	€ 2,000. Early bird discount & scholarships available (details in this brochure)
Study materials	Course reader and downloadable materials
Who is this course for?	Tax and legal professionals, government officials, policy advisors, academic staff and tax law students
Is part of	UvA summer course ACTL-CPT project education
Degree	ACTL certificate of attendance (50% minimum class attendance)
PE point	This course qualifies for 40 PE hours for the NOB Permanente Educatie
How to apply	You can register via summerschool.uva.nl/platforms-and-tax-information-reporting . Fill in the registration form
Course webpage	actl.uva.nl > education > Summer course Platforms and Tax Information Reporting in the European Legal Framework



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ACTL
Designing the Tax System for
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Lecturers

Dr. Giorgio Beretta (UvA)

Dr. Claudio Cipollini (UvA / RCLex)

Dr. Alessia D'Amico (Utrecht University)

Prof. Dr. Felix Desmyttere (Ghent University / Antwerp University / Hasselt University / EY)

Prof. Dr. Sjoerd Douma (UvA / Lubbers, Boer & Douma)

Dr. Dennis Post (UvA / EY)

Avv. Raffaele Russo (UvA / Chiomenti)

Prof. Dr. Maarten Pieter Schinkel (UvA)

Dr. Oscar Smeets (Tilburg University / Deloitte)

Mr. Juan Manuel Vazquez (UvA / Loyens & Loeff)

Ms. Anna Vvedenskaya (UvA / EY)

Prof. Dr. Stef van Weeghel (UvA)

Prof. Dr. Carlos Weffe (Universitat Oberta de Catalunya; Corporate Crime Observatory)

Case Studies Presenters

Dr. Nathalie Bravo (BDO Netherlands)

Karina Ozer (Booking.com)

Dr. Oliver Rikken (Emerging Horizons)

Dion Seymour (Andersen UK)

Kamilé Skinderyté (Adyen)

The programme curriculum is divided into five learning modules

Who is this programme for?

Degree certificate

Programme Structure

1. International frameworks for platforms' tax information reporting
2. Platforms' tax information reporting under DAC7
3. Crypto-assets providers' tax information reporting under DAC8
4. VAT information reporting by platforms and payment service providers
5. Platforms' tax information reporting and taxpayers' rights

The specialisation course is particularly suitable for tax professionals, government officials, and policymakers seeking highly qualified training on new and expanding domains of International, European tax, and VAT law, such as online platforms' and payment service providers' tax information reporting.

University professors and scholars, with a proven affiliation to an academic institution, as well as alumni or current/future students of the UvA's Advanced Master's (LL.M.) in International Tax Law can also apply.

All applicants should have a university degree in law, economics, or accountancy at (least) the bachelor's level or proven previous studies in tax law.

Upon successfully completing the academic programme, you will receive a certificate of attendance issued by the ACTL, which acknowledges your acquired competencies in an increasingly important domain of International, European tax, and VAT law.

Students must attend at least 50% of the class activities (20 hours) to receive the ACTL's certificate of attendance. Splitting course attendance within a group of employees of the same or affiliated entities is allowed, provided at least 50% attendance is guaranteed.

Study Programme

Welcome

Prof. Dr. S. van Weeghel

Day 1, 26 August

Introduction on Platforms and Taxpayers' Rights

9:00 - 11:00

Platforms and taxation: international and EU perspectives

Avv. Raffaele Russo

11:00 - 13:00

Taxpayers' rights: international and EU perspectives

Prof. Dr. Sjoerd Douma

13:00 - 14:00

Lunch break

14:00 - 16:00

Platforms and legal regulation: international and EU perspectives

Dr. Alessia D'Amico

16:00 - 18:00

Platforms business models: strategy, markets, and innovation

Prof. Dr. Maarten Pieter Schinkel

Day 2, 27 August

DAC 7 and Tax Information Reporting

9:00 - 13:00

Introduction and overview of DAC7

Mr. Juan Manuel Vazquez & Prof. Dr. Felix Desmyttere

13:00 - 14:00

Lunch break

14:00 - 16:00

Operational and fundamental issues raised by DAC7

Mr. Juan Manuel Vazquez & Prof. Dr. Felix Desmyttere

16:00 - 18:00

Case study on tax information reporting under DAC 7

Karina Ozer (Booking.com)

Day 3, 28 August

VAT and Tax Information Reporting

9:00 - 13:00

VAT reporting and record-keeping by payment service providers

Dr. Giorgio Beretta & Dr. Oscar Smeets

13:00 - 14:00

Lunch break

14:00 - 16:00

VAT reporting and record-keeping by online platforms

Dr. Giorgio Beretta & Dr. Oscar Smeets

16:00 - 18:00

Case study on tax information reporting in VAT

Kamilė Skinderytė (Adyen)

Day 4, 29 August

09:00 - 11:00

Platforms, algorithms, and EU taxpayers' rights

Prof. Dr. Carlos Weffe

11:00 - 13:00

Case study on tax information reporting and taxpayers' rights

Dr. Nathalie Bravo (BDO Netherlands)

Day 5, 30 August

DAC8 and Tax Information Reporting

9:00 - 11:00

Introduction to blockchain, crypto-assets, and Web3

Dr. Dennis Post

11:00 - 13:00

Taxation of crypto-assets and DAOs

Ms Anna Vvedenskaya

13:00 - 14:00

Lunch break

14:00 - 16:00

CARF and DAC8: crypto-assets tax reporting

Dr. Claudio Cipollini

16:00 - 18:00

Case study on tax information reporting under CARF/DAC8

Dion Seymour (Andersen UK)

Day 6, 31 August

Government and Business Roundtable

9:00 - 13:00

Platforms' tax information reporting and taxpayers' rights: government and business perspectives

Representatives from governments, platforms/law firms/ companies moderated by UvA academic staff.

13:00 - 14:00

Final lunch at PARK Café-Restaurant, 's-Gravesandestraat 55, 1092 AA Amsterdam Netherlands

Closing

Prof. Dr. S. van Weeghel

Academic Staff



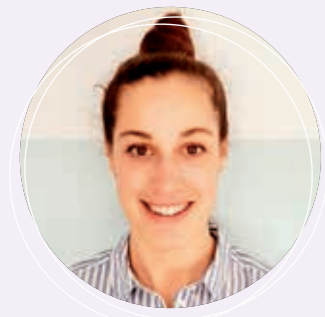
Dr. Giorgio Beretta

Giorgio Beretta is an Assistant Professor in Indirect Taxation at the University of Amsterdam (UvA) and a member of the Amsterdam Centre for Tax Law (ACTL)'s research project on "Designing the tax system for a Cashless, Platform-based and Technology-driven society (CPT)". He is also the academic coordinator of the "VAT/GST" and "VAT – Advanced" courses within the UvA's Advanced Master's (LL.M.) in International Tax Law programme. In 2021, his monograph "European VAT and the Sharing Economy (2019)" was awarded the "IFA Maurice Lauré Prize", which aims to encourage scientific work on international indirect taxation.



Dr. Claudio Cipollini

Claudio Cipollini is an Assistant Professor in Tax & Technology at the University of Amsterdam (UvA) with a special focus on Distributed Ledger Technologies, including Blockchain. He is one of the research leaders of ACTL's research project "Designing the tax system for a Cashless, Platform-based and Technology-driven society" (CPT). He holds a Ph.D. from Radboud University Nijmegen. Previously, he was a postdoc at Heidelberg University and an adjunct professor of European Taxation Law at the University of Rome "La Sapienza". He is also a tax lawyer admitted to the Italian Supreme Court.



Dr. Alessia D'Amico

Alessia D'Amico is an Assistant Professor at the International and European Law Department of Utrecht University, where she coordinates the LLM Law and Technology. Her research focuses on the regulation of digital platforms, in particular from a competition and data protection perspective. She has a PhD in Competition Law from the European University Institute. During her PhD, she collaborated with Privacy International and lectured at Wageningen University. She previously worked for the UK Competition and Markets Authority, and holds an LLM in Competition Law from King's College London and an LLB from Queen Mary University of London.



Prof. dr. Felix Desmyttere

Felix is a visiting professor at the University of Hasselt (Belgium) and the University of Antwerp (Belgium). He is also associated as a voluntary postdoctoral researcher at the University of Ghent (Belgium). In addition, Felix is a Tax Manager in the Financial Services Team of EY Belgium. He specializes in European and international tax law, with a focus on the regimes on exchange of information and tax transparency. He regularly conducts research on the symbiosis between tax transparency and anti-money laundering regulation. Felix holds a PhD in taxation and a Master of Laws, both from Ghent University.



Prof. Dr. Sjoerd Douma

Sjoerd Douma is Professor of International & EU Procedural Tax Law at the University of Amsterdam (UvA) and Partner at Lubbers, Boer & Douma in The Hague. He is a member of the Permanent Scientific Committee of the International Fiscal Association (IFA). Sjoerd has been a Deputy Judge in the Court of Appeals of Arnhem-Leeuwarden, a Deputy Judge in the District Court of Haarlem and Visiting Professor at Université Panthéon-Assas (Paris, France). He is a permanent contributor to leading Dutch and international tax journals. He has authored and co-authored numerous publications and reports on national, international, and European tax law.



Dr. Dennis Post

Dennis holds a PhD in corporate taxation and has been with EY for over 20 years. He is EY's Global Blockchain Tax Leader and the EMEIA Metaverse & Web3 Tax Leader. Dennis is Co-Chair of the Tax Working group at Global Digital Finance, a member of the EU Blockchain Observatory and Forum, and a Senior Blockchain Tax Researcher at the University of Amsterdam within the research project "Designing the Tax System for a Cashless, Platform-based and Technology-driven Society" (CPT). He is also an author of several international tax publications and frequently acts as a speaker at conferences and other tax events.



Avv. Raffaele Russo

Raffaele Russo is an expert on international taxation and on international and domestic tax policy. He has more than 20 years of experience, having worked with the IBFD in Amsterdam, the OECD in Paris and the Italian Ministry of Economy and Finance in Rome. He is currently of Counsel at Chiomenti Law Firm and a Senior Fellow at the Amsterdam Centre for Tax Law (ACTL) at the University of Amsterdam (UvA). He lectures in leading universities around the world and speaks frequently at conferences and seminars. He has published more than 100 articles on international tax matters.



Prof. Dr. Maarten Pieter Schinkel

Maarten Pieter Schinkel is Professor of Competition Economics and Regulation at the Department of Economics and Business of the University of Amsterdam (UvA). His research interests are in industrial organisation and competition policy. Prof. Schinkel's recent papers consider green antitrust, algorithmic collusion, and banking competition. His work is widely published and regularly attracts the attention of popular media. He is an award-winning teacher, and occasionally acts as an expert on complex competition litigation matters. Prof. Schinkel taught on platform economics in several advanced programs and published in leading journals on the topic.



Dr. Oscar Smeets

Oscar is a Director within Deloitte's international financial services indirect tax practice in Amsterdam. He specialises in indirect tax technology and information reporting, as well as VAT advisory around complex financial products. Oscar is also a lecturer in Tax Law and Fiscal Economics at Tilburg University, where he coordinates the Indirect Tax Assurance programme. He holds master's degrees in Tax Law and International Business Law from Tilburg University.



Mr. Juan Manuel Vazquez

Juan Manuel is a PhD researcher at the University of Amsterdam (UvA) and the academic coordinator of ACTL's CPT project. He is also a Professional Support Lawyer at Loyens & Loeff's Tax Knowledge Centre. He specialises in international and EU tax law, focusing on the intersection between such disciplines, digital businesses and disrupting technologies. His doctoral research concerns reporting obligations imposed on online platforms under DAC7 and the OECD equivalent. Juan Manuel received a Master's Degree in Tax Law from Universidad Austral (Argentina) and an LL.M in Taxation, with a certificate in International Taxation from Georgetown University Law Center (United States). He is also a former Fulbright and IFA Latam Scholar.



Ms. Anna Vvedenskaya

Anna Vvedenskaya is a lecturer and PhD candidate at the University of Amsterdam (UvA) and a member of ACTL's CPT project. She is also a tax manager at EY - Netherlands. Anna is a tax professional with more than ten years of experience working in consulting, in-house, and academia. Anna's research interest focuses on tax issues of Decentralized Autonomous Organizations (DAOs) and the interactions between video games and taxation.



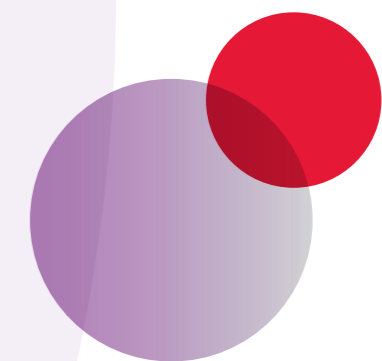
Prof. Dr. Stef van Weeghel

Prof. Dr. Stef van Weeghel is professor of international tax law at the University of Amsterdam and chair of the Board of Trustees at IBFD. His focus is on tax policy and tax controversy, with research covering tax treaties and investment treaties. He regularly acts as expert-witness or co-counsel in tax disputes and in investment treaty and commercial arbitration. He is consulted by the private sector and governments, chaired a government-appointed Dutch tax reform committee, appeared before both chambers of the Dutch Parliament and the TAXE and PANA Committees of the European Parliament.



Prof. Dr. Carlos Weffe

Prof. Dr Weffe is a postdoctoral researcher at the Universitat Oberta de Catalunya (Barcelona, Spain), where he develops research in Taxation and AI. In parallel with it, he is the head of tax abuse of the Corporate Crime Observatory (<https://www.corporatecrime.co.uk>), a UKbased international platform devoted to promoting the analysis and discussion of corporate and economic crime issues worldwide. He was the Scientific Coordinator of the IBFD Observatory on the Protection of Taxpayers' Rights (2018-2022). He is a tenured Associate Professor (since 2003) and served (2010-2016) as Chair of Tax Law at the Central University of Venezuela.

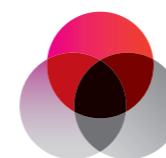


Registration and Tuition Fees

- Registration** You can register by filling in the [registration form](#) at Course Application & Admissions page. The final deadline for application to the specialisation course is **30 June 2024**. The early bird registration deadline is **30 April 2024**.
- Tuition fees** The tuition fee for registering for the 2024 edition (26 - 31 August 2024) of the specialisation course "Platforms and Tax Information Reporting in the European Legal Framework" is € 2,000. The tuition fee is non-refundable.
- Scholarships and reduced fees**
 - Early bird reduced fee** Students who register for the programme by 30 April 2024 are entitled to a discount on the regular tuition fee. The reduced tuition fee (€ 1,250) is available only to students who complete the application procedure by the early bird application deadline (30 April 2024).
 - University professors and scholars** University professors and scholars (including PhD students) are eligible to a reduced fee of € 500.
Proof of affiliation to a university or comparable academic institution must be submitted upon registration for the specialisation course.
The reduced tuition fee (€ 500) only applies to university professors and scholars (including PhD students), with a proven affiliation, who register for the specialisation course by the early application deadline (30 April 2024).
Seats available at a discounted price are limited. University professors and scholars (including PhD students) qualifying for a reduced fee are encouraged to apply early.
 - Advanced Master's (LL.M.) students and alumni** Current (2023-24) and future (2024-25) students of the Advanced Master's (LL.M.) in International Tax Law are entitled to a scholarship for enrolment in the specialisation course.
Alumni of the Advanced Master's (LL.M.) in International Tax Law are also entitled to a reduction of the tuition fee for enrolment in the specialisation course.
The reduced tuition fee (€ 500) only applies to alumni or current/future students of the Advanced Master's (LL.M.) in International Tax Law who register for the specialisation course by the early application deadline (30 April 2024).
Seats available at a discounted price are limited. Alumni and current/future students of the Advanced Master's (LL.M.) in International Tax Law qualifying for a reduced fee are encouraged to apply early.



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The ACTL-CPT Project

The CPT Project is a research initiative developed by the Amsterdam Centre for Tax Law (ACTL). The research project aims to thoroughly analyse how the tax system should be designed and structured for a society primarily based on Cashless Payment Methods, Online Platforms and Digital Technologies such as artificial intelligence (AI) and blockchain.

The project aims at helping stakeholders and society at large to make informed decisions when addressing issues under current tax systems and when introducing structural reforms.

The CPT project is financed with university funding and funds provided by external stakeholders (i.e., businesses and governments) interested in supporting academic research to design fair, efficient and fraud-proof tax systems. Stakeholders participating and financing this project include the private commercial organisations Ernst & Young (EY), Gatti Pavesi Bianchi Ludovici, Loyens & Loeff, Microsoft, Netflix, NEXI Group & Partners. Other organisations financing this initiative are the Dutch Association of Tax Advisers (NOB) and the Dutch Branch of the International Fiscal Association (IFA).

Part of the CPT project is also financed by the Netherlands legal research agenda 2019-2025 on Digital Legal Studies, and the project forms part of Amsterdam Law School 'Digital Transformation of Decision-Making' initiative.

Other (non-commercial) partners of the CPT project are the academic institutions the University of Cape Town (UCT) from South Africa, the Chulalongkorn University from Thailand and the tax authority of the Autonomous City of Buenos Aires (AGIP).

Funding for this specialisation course on "Platform and Tax Information Reporting in the European Legal Framework" is also provided by the Erasmus+ Jean Monnet Action of the European Commission.

For more information about the CPT project and its partners, please visit our website: <https://actl.uva.nl/cpt-project/cpt-project.html>.
LinkedIn page: <https://www.linkedin.com/company/cpt-project/?originalSubdomain=nl>

The Amsterdam Law School

The Amsterdam Law School was one of the five faculties that first formed the UvA in 1877. With over 5,000 students and more than 500 staff members, the Amsterdam Law School is one of the largest law faculties in the Netherlands. We educate lawyers who know how to apply the law effectively with the aim of making a real contribution to solving social problems. The faculty was based at the Oudemanshuispoort for almost 140 years. As of the end of 2017, the Amsterdam Law School moved to building REC A on the Roeterseiland, located on and near the Roeterstraat in the centre of Amsterdam.

Specialisation Course
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