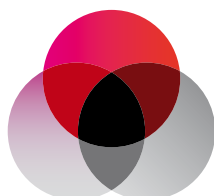




UNIVERSITY OF AMSTERDAM  
Amsterdam Centre for Tax Law



UNIVERSITY OF CAPE TOWN  
IYUNIVESITHI YASEKAPA • UNIVERSITEIT VAN KAAPSTAD



**ACTL**

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

## UvA-UCT Courses 11 & 13 April 2023 Cape Town, South Africa

**Taxation &  
the Digitalized  
Economy**





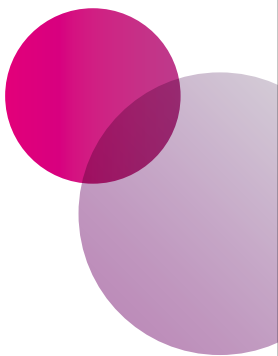
# Overview Courses

**Page 4** **Course 1**  
**Introduction to Cryptocurrency Taxation**  
11 April 2023 from 9:00 - 13:00

**Page 6** **Course 2**  
**Taxing the Digitalized Economy**  
11 April 2023 from 14:00 - 18:00

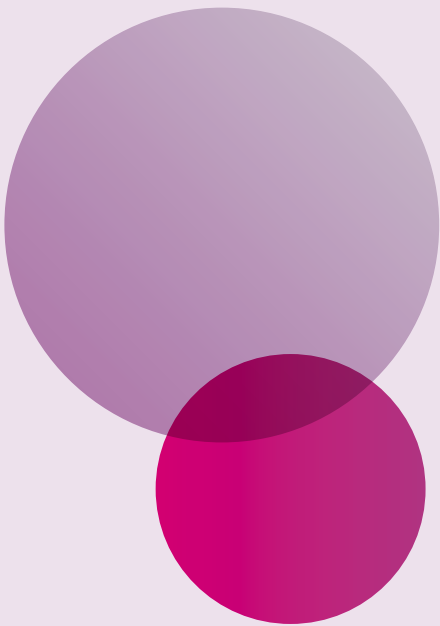
**Page 8** **Course 3**  
**Artificial Intelligence and Data Analytics in Tax Law**  
13 April 2023 from 9:00 - 12:30

These three courses are organized by the University of Amsterdam (UvA) and the University of Cape Town (UCT) under the umbrella of the research project '*Designing the tax system for a Cashless, Platform-based and Technology-driven society*' (CPT project).



Course 1  
11 April 2023

# Introduction to Cryptocurrency Taxation



Cryptocurrencies are the first successful application of blockchain technology. Their use has been increasing and their technological features are rapidly evolving, posing regulatory challenges for policymakers and tax administrations. Some countries have started to respond to these challenges by issuing guidance on tax treatment and initiatives have started to introduce tax reporting for crypto-asset service providers. However, in most countries, there is often a lack of a comprehensive framework for the tax treatment of these assets.

This short course provides a comprehensive overview of cryptocurrencies and their tax treatment. Subjects include the basics of blockchain technology and crypto-assets, direct and indirect taxation aspects, and the presentation of a case study.

**Program** **11 April 2023**

**Welcome**

**Prof. Dr. Dennis Weber** (UvA / Loyens & Loeff)

**9:00 - 10:00** **Blockchain and crypto-assets basics**

**Dr. Dennis Post** (UvA / EY)

**10:00 - 11:00** **Direct taxation aspects of crypto-currencies**

**Dr. Claudio Cipollini** (UvA / RCLex)

**Dr. Shaun Parsons** (UCT)

**11:00 - 11:15** Coffee break

**11:15 - 12:15** **Indirect taxation aspects of crypto-currencies**

**Dr. Giorgio Beretta** (UvA)

**12:15 - 13:00** **Presentation of a case study**

**Dr. Shaun Parsons** (UCT)

**Dr. Dennis Post** (UvA / EY)

**Dr. Claudio Cipollini** (UvA / RCLex)

**Location** University of Cape Town, Cape Town, South Africa. All activities will take place at the Faculty of Law of the University of Cape Town. Private Bag X3, Rondebosch, 7701 South Africa.

**Academic coordinator(s)** **Dr. D.R. Post** (UvA / EY)  
**Dr. C. Cipollini** (UvA / RCLex)

**Mode of instruction** On-campus (University of Cape Town)

**Language of instruction** English

**Degree** Certificate indicating completion of the Course

**Who is this course for?** Master students, Ph.D. students, motivated scholars, government officials and tax professionals



Course 2  
11 April 2023

# Taxing the Digitalized Economy

Due to the ongoing digitalization, (traditional) business models are changing. Physical nexus is replaced by virtual nexus and, as a result, under the current set of rules taxation rights are shifting from head-quarter (resident) countries to source (market) countries.

The digitalizing economy therefore impacts the international allocation of taxation rights of corporate business profits and the question comes up whether the current international system that distributes tax rights between countries on the basis of the input factors of the production process (assets/labor, i.e., the costs of the production process) rather than on the basis of output (turnover, i.e., delivery of goods and services) is still adequate in the light of the digitalizing economy.

This course looks in depth at the wide variety of current and proposed policy responses given by countries to the challenges posed by the digitalized economy. The topics covered include: theoretical frameworks to tax the digitalized economy, Pillar One of the BEPS 2.0 project, Digital Service Taxes (DSTs), Article 12B of the UN Model Convention, the specific tax challenges for developing countries, etc. In addition, the course includes a module focused on the new global tax information reporting obligations for online platforms under the OECD Model Rules for Reporting by Platform Operators with respect to Sellers in the Sharing and Gig Economy.

**Program** **11 April 2023**

<b>14:00 - 16:00</b>	<b>Taxing MNEs in a Digitalized Economy</b> Part 1 <b>Dr. Daniel Smit</b> (UvA / EY) <b>Dr. Svitlana Buriak</b> (UvA / Loyens & Loeff) <b>Mr. Juan Manuel Vázquez</b> (UvA / Loyens Loeff)
<b>16:00 - 16:30</b>	Coffee break
<b>16:30 - 17:00</b>	<b>Taxing MNEs in a Digitalized Economy</b> Part 2 <b>Dr. Daniel Smit</b> (UvA / EY) <b>Dr. Svitlana Buriak</b> (UvA / Loyens & Loeff) <b>Mr. Juan Manuel Vázquez</b> (UvA / Loyens & Loeff)
<b>17:00 - 18:00</b>	<b>Platforms' Tax Reporting under the OECD Model Rules</b> <b>Mr. Juan Manuel Vázquez</b> (UvA / Loyens & Loeff)

**Location** University of Cape Town, Cape Town, South Africa. All activities will take place at the Faculty of Law of the University of Cape Town. Private Bag X3, Rondebosch, 7701 South Africa.

**Academic coordinator(s)** **Dr. Daniel Smit** (UvA/EY)

**Mode of instruction** On-campus (University of Cape Town)

**Language of instruction** English

**Degree** Certificate indicating completion of the Course

**Who is this course for?** Master students, Ph.D. students, motivated scholars, government officials and tax professionals

Course 3  
13 April 2023

# Artificial Intelligence and Data Analytics in Tax Law

AI is a global phenomenon with powerful implications for almost every aspect of our daily lives, including taxation. However, little has been done yet in terms of regulating the use of AI in the least harmful way (harmful to all interested parties, including taxpayers, tax authorities and the developers of AI systems). The use of AI in tax domain (tax AI) is one of the more conspicuous regulatory gaps in that regard.

This short course provides a comprehensive overview of the potential opportunities and threats of using AI in tax law. The course covers:

- General issues regarding legal and tax technologies, in particular relevant terminology, taxonomy, modelling, architecture of legal and tax technologies, and the current “state of art”
- Methods of implementing AI strategy in tax environment
- Tools (and case studies) of leveraging advanced analytics in law firms and legal departments with the focus on tax related legal issues
- Management and creating a team of data scientists.



**Program** **13 April 2023**

**Welcome**

Prof. Dr. Dennis Weber (UvA / Loyens & Loeff)

9:00 - 10:00

**Introduction to AI in Tax Law  
An overview of potential & threats**

Dr. Błażej Kuźniacki (UvA / PwC)

10:00 - 11:00

**Basics of Data Analytics & AI for Business  
and Tax Law**

Part 1

Kamil Tyliński (University College London)

11:00 - 11:30

Coffee break

11:30 - 12:30

**Basics of Data Analytics & AI for Business  
and Tax Law**

Part 2

Kamil Tyliński (University College London)

12:30

Lunch

**Location**

University of Cape Town, Cape Town, South Africa. All activities will take place at the Faculty of Law of the University of Cape Town. Private Bag X3, Rondebosch, 7701 South Africa.

**Academic coordinator(s)**

Dr. Błażej Kuźniacki (UvA / PwC)

**Mode of instruction**

On-campus (University of Cape Town)

**Language of instruction**

English

**Degree**

Certificate indicating completion of the Course

**Who is this course for?**

Master students, Ph.D. students, motivated scholars, government official and tax professionals

**Location**

University of Cape Town, Cape Town, South Africa.  
All activities will take place at the Faculty of Law of the University of Cape Town. Private Bag X3, Rondebosch, 7701 South Africa.

**Registration**

**You can register via the [online form](#)**  
Course fee: 150 euro / 2.700 Rand per course. For students of the UCT, attendance to the courses is free (registration mandatory). However, paying participants have priority when there are not enough seats due to capacity limitations. Lunch is not included for free participants.

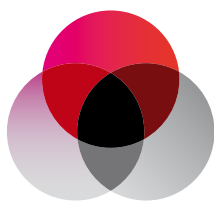
**Conference**

On 12 April 2023 the UvA and the UCT organize a conference on **Designing tax systems in a cashless, platform-based and technology driven African society**. For more info see the separate brochure 'UvA-CPT Conference'.

**Organization**

These courses and the Conference are part of the CPT project of the Amsterdam Centre for Tax Law (ACTL) of the University of Amsterdam (UvA) and is organized together with the UCT Tax Unit for Fiscal Research of the University of Cape Town.





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## About the CPT-project

Whenever major economic or social changes occur, tax systems must follow suit. Working from the assumption that society is in the process of transitioning to a new economic model, accelerated by the corona crisis, the CPT project examines how tax systems can be designed and structured for a society based primarily on cashless payment methods, online platforms, and digital technologies, such as artificial intelligence and blockchain.

The goal of the CPT project is to arrive at concrete recommendations to help governments, businesses and NGOs address problems under current tax systems and/or introduce structural tax reforms. The project also aims at providing guidelines and/or minimum standards for the redesign of modern tax systems.

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 organizations **Ernst & Young (EY)**, **Gatti Pavesi Bianchi Ludovici**, **Loyens & Loeff, &Partners**, **Microsoft**, **Netflix** and **NEXI Group**; Other organizations 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. Funding is also provided by the **Erasmus+ program** of the European Commission.

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).

For more information about the CPT project and its partners, please visit its website <https://actl.uva.nl/cpt-project/cpt-project.html>.

## UvA-UCT partnership

The objective of both the UvA and the University of Cape Town is to combine their strengths and expertise to come up with the building blocks – based on scientific research – for making tax systems fairer, more efficient and difficult to circumvent. An important feature of this research collaboration is that it pays special attention to the perspectives and interests of developing countries of the African continent.



