

2023 WU Tax Law Technology Conference

Tax & Technology:
Academic Perspectives and Implications
for Tax Practice



February 6-7, 2023 • Vienna



Institute for Austrian and
International Tax Law **Vienna**
WU Tax Law Technology Center



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ECONOMICS
AND BUSINESS

Abstract

Tax transformation projects are high on the agenda for the current decade. Tax Law Technologies are challenging the application of existing international tax rules. Furthermore, technologies help to increase efficiency and tax compliance as well as to refocus attention on decision-making processes. These factors will change the way of working and legal settings in future.

In general, technologies allow even greater automation for accounting, taxes and customs applications. Analytics and business intelligence (ABI) platforms extend the vision for analytics beyond simply providing datasets and presenting dashboards to providing enriched, contextual insights that will deliver business value. Digital innovations from areas such as Artificial Intelligence or Blockchain can be interwoven with existing applications to transform the tax function to the next level. But identifying such trends alone is not enough. We need to understand their significance and track down the dynamics in the global context in order to derive strong use cases.

This conference will explore the challenges and opportunities of using technology in the context of tax types-specific issues and use cases. The starting point of the individual sessions are research questions derived from practice, which were answered in the context of master theses of the postgraduate WU LL.M. program "Digitalization & Tax Law". The state of research will open the panel discussion between representatives from business, academia and tax administration.



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Preliminary Program

MONDAY, FEBRUARY 6, 2023

- 08.30 – 09.00 Registration and Welcome Coffee
- 09.00 – 09.15 **Welcome Address**
Michael Lang (WU)
- 09.15-10.45 **Session 1: Tax Compliance & Digitalization**
- Digital maturity models for tax functions
 - Tax Compliance in a digital age
- Chair: Alexander Rust (WU)
Presentation: Ellen Birkemeyer (Allen & Overy)
Panel: Holger Eilers (Commerzbank)
Kristina Bexa (Clifford Chance)
Robert Risse (WU)
Franz Buranits (Nokia)
- 10.45 – 11.15 Coffee Break
- 11.15 – 12.45 **Session 2: Tax compliance supported by ERP systems such as SAP S/4HANA**
- Chair: Robert Risse
Presentation: Stephanie Henseler (greenfield)
Panel: Erika Buson (SAP)*
Robin Slupinski (WTS)
Jens Schäperclaus (Deloitte)

12.45 – 14.00 Lunch Break

14.00 – 15.30 **Session 3: VAT, Transactional Taxes**

- Impact of electronic B2C distance selling of goods on VAT collection in the European Union: effectiveness, shortcomings and technology-based application opportunities

Chair: Nevia Cicin - Sain (WU)
Presentation: Jan Körner (BASF)
Panel: Matthias Grieb (Siemens)
Anna-Katharina Heidbüchel (Taxdoo)
Atanas Mateev (KMLZ)
Aksels Zingulis (RocketGrip)

15.30 – 16.00 Coffee Break

16.00 – 17.30 **Session 4: Transfer Pricing**

- Data - "The world's most valuable resource": Analysis of data in the pharmaceutical industry against the tax definition of "Intangible"
- Can AI and Blockchain take Transfer Pricing back to a true "at arm's length principle"?

Chair: Raffaele Petruzzi (WU)
Presentation: Michael Beckmann (Henkel)
Panel: Philipp Kaiser (Bayer)
Marc Gonzalez (Novartis)
Alexander Totzek (Novartis)

17.30 – 17.40 **Concluding Remarks – Day 1**

TUESDAY, FEBRUARY 7, 2023

08.30 – 09.00 Registration and Coffee

09.00 – 09.15 **Welcome Address – Day 2**

- 09.15 – 10.45 **Session 5: DTL / Blockchain**
- Blockchain technology applied in VAT processes – a research about the opportunities and challenges of blockchain technology to combat VAT fraud in the EU
 - The taxation of security and utility tokens, the double taxation and double non taxation
 - Rewards from Liquidity Pools – From when are liquidity pool rewards attributable to the beneficial owner?
- Chair: Ivan Lazarov (WU)
Presentation: Robert Müller (FerrumTax)
Panel: Aleksandra Bal (Stripe)*
 Lara Olms (agus ag)
 Andreas Mylonas (AMG Mylonas & Associates)
- 10.45 – 11.15 Coffee Break
- 11.15 – 12.45 **Session 6: Digital tax audit / tax disputes**
- Audit procedures for tax processes using process mining and BPMN
 - How digital tax proposals could change the landscape of cross-border tax dispute resolution
- Chair: Christian Weinzinger (Austrian Federal Ministry of Finance)
Presentation: Daniel Dallhammer (WU)
Panel: Gregor Danielmeyer (North Rhine-Westphalia Regional Tax Office)
 Simon Hofstätter (Austrian Federal Ministry of Finance)
 Teresa Teixeira Mota (vda)
- 12.45 – 13.00 **Concluding Remarks**

*pending confirmation



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Organization

PARTICIPATION FEE

The fee for participation is **EUR 975**.

A 10% “**early bird discount**” is applicable to applications received by December 11, 2022. This fee covers participation, all materials, lunches, coffee breaks, and refreshments.

Costs of travel and accommodation are not covered by the participation fee.

The conference materials will be provided as downloads.

PAYMENT

You will receive an invoice for the participation fee of EUR 975 (or of EUR 877 in case of application of the early bird discount). We kindly ask you to transfer your payment within three weeks of the date of the invoice.

In case of cancellation before January 23, 2023, the participation fee will be refunded.

PHOTOS

We would like to inform you that photos will be taken at this event. Should you not wish to be photographed, we kindly ask you to avoid the camera and/ or inform Ms. Katharina Dendl (katharina.dendl@wu.ac.at). Photos will be used to inform the public about the activities of the Institute.

VENUE

WU (Vienna University of Economics and Business)

Welthandelsplatz 1
1020 Vienna, Austria
Ceremonial Hall 1

CONTACT DETAILS

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Registration Form

I hereby submit my registration for the conference "Tax & Technology: Academic Perspectives and Implications for Tax Practice" on February 6-7, 2023.

Please send to: taxlawtechnologycenter@wu.ac.at

First Name _____

Surname _____

Academic Title (e.g. BA, MA, LL.M., Dr.) _____

Gender female male non-binary/indeterminate/intersex/unspecified/other

Nationality _____

Current position and company / organization _____

E-Mail _____

Phone / Mobile* (for urgent issues) _____

BILLING ADDRESS

Please indicate (on the next page) the exact name and address to be shown on the invoice. You will receive the invoice by email only unless you specifically request a hard copy by post.

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- I do not require a hard copy of my invoice; a PDF sent by email is sufficient.



Name / Company _____

Street _____

Zip-Code, City _____

Country _____

Tax code / Reference _____

WE WOULD LIKE TO STAY IN CONTACT

Please tick the boxes as appropriate:

I am happy for my personal details to be included in the **list of participants** which I understand will be distributed to all registered course participants:

- Yes (Name Email Country Affiliation)
 No

I consent to being informed about the activities of the Institute for Austrian and International Tax Law (**e-mail newsletter/post**). For this purpose, I allow the Institute for Austrian and International Tax Law to file and process my data (name, address, e-mail address). I can revoke my consent at any time, whereby the legality of the data storage and processing on the basis of the prior consent until the point of the revocation is not affected. My revocation may be declared at any time in writing to the Institute for Austrian and International Tax Law or by e-mail to officetaxlaw@wu.ac.at.

- Yes
 No

Date, Signature _____