

TAX AND TECHNOLOGY SERIES

THIRD WORKSHOP

TAX COMPLIANCE: EXPLOITING THE POTENTIAL OF AI, ROBOTICS AND DATA ANALYTICS

Université de Genève, Switzerland

Invitation

9- 10 OCTOBER 2019

Please accept our invitation to a workshop on TAXATION AND ARTIFICIAL INTELLIGENCE, organized by the Digital Economy Taxation Network.

To attend this workshop, please contact:

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Location: Campus Biotech - Geneva/Switzerland

Abstract

Digital Economy Taxation Network (DET) is now a well-established forum, with high – level conferences already organized in Vienna, Geneva, Singapore, China and United States. These annual conferences are 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 shared economy and international issues. Each issue has a dedicated research team drawn from the DET Network and will undertake policy relevant research, which will feed into the current international debate.

The first workshop was held in July 2018 and focused on the SHARED ECONOMY. The second was on VAT/GST and was held in Vienna on the 17th and 18th December 2018. The fourth will focus on TRANSFER PRICING and will take place on 18th and 19th of February 2020.

This third workshop will focus on TAXATION AND ARTIFICIAL INTELLIGENCE with the aim of developing a greater understanding of the challenges and opportunities the most advanced form of technology poses for tax compliance, both from perspective of governments and businesses. By the end of the workshop, we will have provided practical insights on:

- The general features of AI and its potential applications in the area of tax compliance
- Potential for real-time tax compliance and cost savings through AI applications and other new technologies for business and government
- Legitimacy of AI displacing taxing power in the tax administration procedure
- Recent proposals regarding why and how AI and robots should be taxed

This workshop will bring together government officials, international and regional organizations, business and academics.

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Preliminary Agenda

9-10 OCTOBER 2019

Day 1: Wednesday, 9 October 2019

08:30 – 9:00	Registration
9:00 – 9:30	Welcome and Opening Remarks
<p>Bénédict Foëx, Dean of the Faculty of Law, University of Geneva Xavier Oberson, University of Geneva Jeffrey Owens, Director, Global Tax Policy Center (GTPC), WU, Vienna</p>	
9:30 – 10:30	<p>Keynote address on AI, Blockchain, Robotics: The Ethical dimension Neil Pennington, Energy Web Foundation</p> <p>Open Discussion</p>
10:30 – 11:00	Coffee Break
11:00 – 13:00	<p>Session I: AI challenges and the tax system</p> <ul style="list-style-type: none"> - OECD reports on the broader policy implications of AI and related technologies - EU – AI strategy 2020 and proposals to address the risks - Empirical evidence of the impact AI technologies might have on the work transformation <p>Presentations given by speakers:</p> <ul style="list-style-type: none"> • Paul Brody, EY • Peter Fettke, DFKI • Mikhail V. Mishustin, Commissioner/Russia • Stephen Quest, Directorate-General for Taxation and Customs Union • Philippe Thevoz, SICPA <p>Panel discussion:</p> <p>Open discussion</p>

* Names in **bold** have confirmed their participation.

13:00 – 14:00	Lunch
14:00 – 14:30	Keynote adress: Nathalie Fontanet, Member of the Council of the State of Geneva, Department of Finance
14:30 – 17:00	Session II: Real time tax compliance and AI applications. Identifying the opportunities
	<ul style="list-style-type: none"> - "Tax process digitalization" - Identifying relevant data and making use of them - Examples of success stories with AI implementation - Application of RPA - robotics process automation – for tax compliance purposes <p>Presentations given by speakers:</p> <ul style="list-style-type: none"> • Clare Franklin, EY • Dimitri Jegorov, Estonian Ministry of Finance • Prof. Dr. Robert Risse, Henkel • Liao Tizhong, State Tax Administration of China <p>Panel discussion:</p> <ul style="list-style-type: none"> • Paolo V. Barbantini, Deputy Commissioner/Italy • David Deputy, Vertex • Daniel Hodel, Head of Geneva Tax Authorities • Blazej Kuzniacki, Polish Ministry of Finance • Irish McIntyre, Reuters • Stephen Phua, NUS • Chris Williams, IBM Watson • Zihao Wang, Tencent • Mei Mei Yap, Singapore Revenue Authority • Vegard Holmedahl, IOTA <p>Open discussion</p>
15:30 – 16:00	Coffee break

Day 2: Thursday, 10 October 2019

09:00 – 12:00	Session III: Real time tax compliance and AI applications. Identifying the legal, regulatory and cultural constrains
	<ul style="list-style-type: none"> - How technologies influence policy, legislation and drafting of penalties? What should be changed in existing laws and how the process should be adapted in the future? <p>Presentations given by speakers:</p> <ul style="list-style-type: none"> • Christian Kaeser, Siemens • Michael Walpole, UNSW • Jeffrey Van Hove, OECD

* Names in **bold** have confirmed their participation.

Panel discussion:

- Maksim Baranov, Estonian Tax and Customs Administration
- **Daniele Canè, Università degli Studi di Firenze, Tax Law Department**
- **Christina García Herrera, Institute of Fiscal Studies of Spain**
- Jean – Louis Geyr, Nestle
- Lim Cher-Hui, NUS
- Karl-Heinz Haydl, BIAC VAT/GST
- **Marta Olowska, WU**
- **Gerardo Reyes-Tagle, IADB**
- Marcos Cintra Cavalcanti de Albuquerque, Commissioner/Brazil
- **Vegard Holmedahl, IOTA**

Open discussion

12:00 – 13:00	Lunch
13:45 – 14:30	Session IV: Complying with the arm’s length principle – the use of new technologies
Presentations by speakers:	
<ul style="list-style-type: none"> • Joao Guerreiro, Department of Economics, Northwestern University • Jin Yeol Koo, National Tax Service of Korea • Angelika Zacher, CPA/Zurich 	
Panel discussion:	
<ul style="list-style-type: none"> • Svitlana Buriak, WU • Raffaele Petruzzi, WU 	
Open discussion	
14:30 – 15:00	Coffee break
15:00 – 16:30	Session V: Taxing robots – is it necessary?

Presentations by speakers:

- **Xavier Oberson, University of Geneva**
- **Joachim Englisch, University of Münster**

Panel discussion:

- **Christina Dimitropoulou, WU**
- **Stephanie Hoffer, WU**
- **Robert J. Kovacev, Norton Rose Fulbright**
- **Ira Lindsay, University of Surrey**
- **Vincent Ooi, School of Law Singapore Management University**
- **Uwe Thuemmel, University of Zurich**

Open discussion

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16:30 – 17:00

Session VI: Taking forward the Debate

Jeffrey Owens, WU and Xavier Oberson, University of Geneva

– Developing a policy relevant research agenda that meets the needs of government and business

Open discussion



DET

Digital Economy Taxation Network Partners



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