

SUPSI

Two Pillar Solution to Address the Tax Challenges from the Digitalization of the Economy

Implementing BEPS Action 1

Dates & Times

Tuesday
October 26, 2021
16.00-19.15

Webinar

As the digital economy is disrupting traditional business models and value creation systems, states are scrambling to introduce rules and regulations in the attempt to preserve their power to tax and the integrity of the taxable bases in the respective jurisdictions. The U.S., Italy, Switzerland and other states are no exception to this. These new regulations and taxes met however the skepticism of the former US Administration, as most of the MNEs targeted by them are US resident groups and ignited possible retaliations should these fees be approved by the national Parliaments. European Union tried and table a common proposal, but with no success so far. In this scenario, the new American Administration appears to be more open to the discussion as compared to the previous one, yet the debate that is unfolding is apparently leading to unpredictable results as new ideas are launched, proposal released, suggestions made. Prioritizing corporate taxation, this webinar will be looking at the Biden Tax Plan and the Global Minimum Tax. These subject matters will be presented by Prof. Reuven Avi-Yonah, University of Michigan (USA). Where hard law failed, soft law will perhaps succeed: in this respect, the role of the OECD is still essential, as a pillars-based general proposal to deal with digital economy has been launched too, and it is under discussion by the several stakeholders and member states of the international organization. These issues will be discussed by Marco Greggi (Professor of Law at the University of Ferrara, Italy). The long run strategy is to re-apportion taxable bases and power to tax according to different patterns and original principles. Such an overhaul of the international tax system and quest for a new world order in matters of corporate taxation wouldn't go untested though, as the EU in general, Italy but also Switzerland have already developed they very own view to deal with the digital economy. The EU and Italian perspectives will be addressed by Nicola Sartori (professor of tax law at the Università di Milano Bicocca), while Peter Altenburger, will have a glance at Swiss issues arising in connection with the new digital tax world.

Program

16.00-16.15

Introduction



Peter R. Altenburger
Attorney at Law, Küsnacht-Zürich

16.15-17.00

The Biden Tax Plan and the Minimum Global Tax (incl. short Q&A)



Reuven Avi-Yonah
Professor for International Taxation, University of Michigan, Ann Arbor Michigan, USA

17.00-17.45

Are the U.S. proposals contradicting the ongoing OECD-Projects for Pillars One and Two?



Marco Gregg
Professor of Law, University of Ferrara, Italy

17.45-18.30

EU and Italian Perspectives



Nicola Sartori
Professor of Tax Law, Università degli Studi di Milano Bicocca

18.30-19.00

Swiss Perspectives



Peter R. Altenburger
Attorney at Law, Küsnacht-Zürich

19.00-19.15

Questions and Answers

European Speakers only

Target

Fiduciaries, accountants, lawyers and notaries, tax consultants, bank and insurance consultants, business managers, professionals involved in tax matters for private and public institutions, people interested in taxation.

Tuition fee

Free. Registration required

Registration

<https://bit.ly/webinar-26-10-2021>

Registration deadline

Friday, October 22, 2021

Certificate of attendance

A certificate of attendance will be issued only upon request

Observation

The participation link is strictly personal and nontransferable to third parties.

During the webinar there is the possibility for interact with the speakers.

Administrative Information

SUPSI, Tax Law Competence Centre

www.supsi.ch/fisco

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