

Embargo: 27 August 2020

UvA launches new research project on how to design tax systems for a post COVID-19 world

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Today, the University of Amsterdam (UvA) announced the launch of the research project “*Designing the tax system for a Cashless, Platform-based and Technology-driven society*” (CPT project). The ambitious initiative is led by the Amsterdam Centre for Tax Law (ACTL) of the Amsterdam Law School (FdR).

In collaboration with external partners, the UvA is embarking on an ambitious research project on how tax systems 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.

Every time major economic or societal changes occur, the tax system must follow suit. Starting from the assumption that society is in the process of transitioning towards a new economic model, accelerated by the Covid-19 crisis, the objective of the CPT project is to support stakeholders and policy-makers to make informed decisions when addressing issues under current tax systems and/or introducing structural tax reforms.

The main topics covered by the project are:

- Cashless payment methods (e.g. digital wallets, virtual currencies, etc.) and their implications for tax systems.
- Online platforms (i.e. search engines, social media, digital marketplaces, ride-sharing, short-term rentals, streaming services, etc.) and their implications for tax systems.
- Technology: The impact of AI and automated decision-making (ADM) in taxation and the pros and cons of a blockchain-based tax system
- Big data governance: Ensuring effective protection of taxpayers’ rights

Professor dr. Dennis Weber, General Supervisor of the CPT project, comments: ‘*Post COVID-19, the world will be more cashless, platform-based and technology-powered than before. Digital platforms will facilitate tax compliance, tax controls will be automated, privacy issues will explode and cyber-attacks will be more frequent*’.

Raffaele Russo, Chair of the CPT Project Advisory Board, currently on loan to the Italian Government and former head of the OECD/G20 BEPS Project, noted: *“This is a very much needed initiative. The world is changing, and COVID-19 will likely accelerate that process. It is therefore welcome that the academic world, in cooperation with stakeholders, devotes time and resources to address issues that will become urgent and important sooner than most people expect. In my view, tax systems must be easy to comply with and difficult to circumvent, and technology should be an enabler of that very basic principle.”*

The project is open to participation by academics, businesses, governments and NGOs, which can collaborate with UvA and help identify relevant research topics and/or questions.

More information:

See the CPT project [website](#).

Contacts

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Source: ACTL/UvA