ACTL afternoon seminar

Fighting E-Commerce VAT Fraud

Chair
Prof. dr. Mariken van Hilten
ACTL/Judge Netherlands Supreme Court

Speakers
Dr. Giorgio Beretta
LIUC University
Andrea Parolini
Maisto e Associati/Member of the VAT expert Group
Dr. Aleksandra Bal
Vertex Inc
Prof. dr. Joris van Hoboken
IViR/VUB
Gijs Boudewijn
de betaalvereniging

24 March, 2020
The New “Follow The Money” (PSP) Rules and the VAT Liability of Online Platforms: In Line with the Proportionality Principle and Data Protection Rules?

To fight e-commerce VAT fraud, the EU has enacted a set of rules which rely upon Payment Service Providers (PSPs) and Online Platforms to ensure an improved VAT compliance and fraud detection (the “Rules”). More specifically, the Rules require PSPs (e.g. banks, credit, electronic money institutions, etc.) to report certain information regarding payment transactions to their national tax authorities, which will then transfer this information to a new EU central electronic system for storage and processing.
Furthermore, the Rules establishes the VAT liability of online marketplaces that facilitate certain cross-border e-commerce transactions. Similar reporting and collection obligations are being imposed in many jurisdictions around the globe (e.g. US’ States like Illinois or Michigan for sales taxes) and will tend to proliferate in the years to come. At the EU level, the Rules - which will take effect on January 2021 and 2024 respectively - have raised serious concerns among e-commerce’s stakeholders, mainly because of their potential misalignment with the proportionality principle and the EU data protection framework.

During this afternoon seminar, the Rules will be explained and critically reviewed by internationally renowned experts in the field of indirect taxation, taxation of financial services, the platform economy and data protection. The Rules will be confronted against the proportionality principle and the EU General Data Protection Regulation, potential issues arising from these Rules will be analyzed (e.g. unclear restrictions to use payment data for automated individual decision-making), the interests of relevant e-commerce actors will be identified and, finally, the international and prospective trends in this field will be discussed.

**Location**
Universiteit van Amsterdam  
Roeterseilandcampus  
Building: A  
Room: Moot Court  
(third floor; room A3.15)  
Nieuwe Achtergracht 166  
1018 WV Amsterdam

**Registration**
You can register for this seminar via www.actl.uva.nl > News & Events  
Admission price is € 95  
Students free (please register in advance)

**Permanent Education**
This seminar qualifies for the NOB PE program

**Organization**
This seminar is organized by the Amsterdam Center for Tax Law (ACTL) - University of Amsterdam and part of the ACTL research project ‘Designing the Tax System for a Cashless, Platform-based and AI Driven Society’.

**Program**

14:30-16:00  **Introduction of the new VAT rules for e-commerce**  
  • Dr. Giorgio Beretta (LIUC University)  
  • Andrea Parolini (Maisto e Associati/ Member of the VAT expert Group)

16:00-16:15  **Break**

16:15-18:00  **The proportionality Principle and EU Data Protection Rules**  
  • Dr. Aleksandra Bal (Vertex Inc)  
  • Prof. dr. Joris van Hoboken (IViR/VUB)  
  • Gijs Boudewijn (de betaalvereniging)

18:00  **Drinks**