

Tax Law and Policy Seminar organized by the Tax LLM program at the Allard School of Law in association with the Vancouver branch of the International Fiscal Association

INTERNATIONAL TAX NEXUS: NEW CHALLENGES IN THE ERA OF THE DIGITALIZED ECONOMY

Tax nexus determines whether a country has the jurisdiction to tax. Over the past decades, countries have expanded the personal and objective nexus for tax purposes, including on anti-tax avoidance grounds. The global business models of the digitalized economy challenge the validity of the concepts and criteria that determine the tax nexus, questioning a possible need for their reconsideration. Several States are exercising their source-based tax jurisdiction on business income regardless of the existence of a permanent establishment on their territory. The analysis of such cases constitutes the starting point to test whether the permanent establishment concept still constitutes a reliable proxy for source-based taxation of business income. After addressing the multiple facets of this topic for taxation of business income, the focus will be shifted on taxes levied on services connected with the digital economy and on their implications for tax treaties, in order to make a comprehensive reconstruction of the current boundaries and expected developments on the international tax nexus.

PASQUALE PISTONE

Professor and Academic Chairman of IBFD (Netherlands)



Holder of a Jean Monnet ad Personam Chair in European Tax Law and Policy at WU Vienna (Austria). Habilitated as Full Professor in Italy and Associate Professor of Tax Law at the University of Salerno (Italy). Professor honoris causa at the Ural State Law University (Russia) and at the University of Cape Town (South Africa), doctor honoris causa at the University of Örebro (Sweden). His core research areas are on International and European Tax Law, on which he writes most of his publications. The current specific research interest include the analysis of CJEU tax case law, tax treaties (income from employment and related clauses), taxation of the economy, the protection of taxpayers' rights, inter-nation tax equity in the relations with developing countries, settlement of cross-border tax disputes.

FEBRUARY

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TUESDAY

5:30 - 6:30pm Lecture
6:30 - 7:00pm Reception

Fairmont Hotel
Vancouver
900 West Georgia St.

Saltspring Island
Room

CENTRE FOR
BUSINESS LAW

RSVP to

eventassistant@allard.ubc.ca

This lecture qualifies for one CPD credit.



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