

Digital Economy Taxation Network

A Global Alliance to Promote Digital Tax Transformation

WU

WIRTSCHAFTS
UNIVERSITÄT
WIEN VIENNA
UNIVERSITY OF
ECONOMICS
AND BUSINESS





Digital Economy Taxation Network Partners



DET Partners

Host Institution



The **Institute for Austrian and International Tax Law** is the largest institution of its kind worldwide. As well as being active in research and teaching activities at WU, the Institute with approx. 90 staff members and many visiting professors and guest researchers is involved in national and international research projects and therefore has an excellent worldwide reputation. Being the hub for the international tax community, the Institute offers a unique academic platform for significant, innovative and inspiring tax-related research.

The **WU Global Tax Policy Center** (WU GTPC) is an integral part of the Institute for Austrian and International Tax Law. Following its inception in 2012, the WU GTPC, headed up by Prof. Jeffrey Owens, has become one of the leading think tanks on the interface between tax policy, tax administration and tax law in today's global economy. All the WU GTPC events bring together tax policymakers, tax administrators, tax practitioners as well as researchers from around the globe. The Center provides a forum for discussions on tax policy formulation and implementation, drawing upon the experiences of different countries and economies in transition.

Governmental and International Organizations



The **Inter-American Center of Tax Administrations** (CIAT) supports the efforts of national governments by promoting the evolution, social acceptance and institutional strengthening of tax administrations, encouraging international cooperation and the exchange of experiences and best practices.

Non-profit international public organization provides specialized technical assistance for the modernization and strengthening of tax administrations. Founded in 1967, CIAT currently has 42 member countries and associate member countries from four continents.



The **Commonwealth Association of Tax Administrators**, established in 1978 by a decision of the Commonwealth Finance Ministers, helps member countries through conferences, training programmes, publications and knowledge sharing to develop effective tax administrations that promote

sustainable development and good governance. Forty-six Commonwealth countries are currently active members of CATA.

The **Inter-American Development Bank** works to improve lives in Latin America and the Caribbean. Through financial and technical support for countries working to reduce poverty and inequality, it helps improve health and education, and advance infrastructure. Its aim is to achieve development in a sustainable, climate-friendly way. With a history dating back to 1959, today it is the leading source of development financing for Latin America and the Caribbean. It provides loans, grants, and technical assistance; and it conducts extensive research. It maintains a strong commitment to achieving measurable results and the highest standards of increased integrity, transparency, and accountability.



The **Intra-European Organisation of Tax Administrations** (IOTA), founded in 1996, is a non-profit intergovernmental organisation that provides its 44 members a platform for exchanging experiences and best practices on important issues and current developments concerning practical aspects of tax administration.



IOTA's main activity is organising workshops and offering participants from various member tax administrations the opportunity to share their views, experiences and develop best practices with the aim of improving its members' tax administrations. IOTA also delivers practical and applicable publications for its members and promotes cooperation both between its members as well as with other international and regional organisations.

The **World Bank** has been providing technical assistance and lending on revenue mobilization for the last two decades and has in-depth experience and expertise in distinctive tax areas. In the context of the 2030 Development Targets and related Financing for Development Agenda, the Bank aims to use these strengths for the aims of ending extreme poverty and boosting shared prosperity. WBG support for client countries to build the capacity of their tax systems is provided through a range of instruments, which ensures support throughout their lifecycle, from diagnosis to analysis of causes and solutions of tax issues, design



of a program of capacity building, implementation, and, finally, evaluation. WBG support for capacity building in the area of taxation covers tax administration, policy and international tax issues. In tax policy, on-going and recent work includes support to comprehensive tax reforms, natural resource tax reforms, tobacco excise reform, technical dialogue, equity impact scenarios for tax reform, tax incentives rationalization and simplification, and revenue forecasting. The international tax work stream supports countries to design and implement instruments and administrative procedures to address key sources of base erosion, such as transfer mis-pricing, tax treaty application issues, detecting and adjudicating aggressive tax planning structures and other methods of profit shifting, and tax transparency through exchange of information.



Revenu Québec is the tax administration for the province of Quebec, Canada. To contribute to the economic and social development of Quebec, Revenu Quebec supports citizens and businesses in understanding and fulfilling their fiscal responsibilities as they ensure the financing of public services. Revenu Québec takes care that everyone pays their fair share and benefits from the programs to which they are entitled. Revenu Québec positions itself as a modern public organization, dynamic and committed to its customers. Revenu Québec stands out for its strong culture of innovation, illustrated by the numerous awards and distinctions it has won over the years. In 2020, the organization inaugurated the Centre de recherche de Revenu Québec, which aims to promote collaborative research and create an environment that stimulates creativity in order to facilitate the emergence of innovative solutions. Within it, various research initiatives are being developed, both in terms of taxation and the use of new technologies.

Research Institutions



The **Center for International Tax Law & Comparative Taxation** (CITACT-XMU) was established by Xiamen University in May 2007. The Center mainly focuses on three areas: international tax law, Chinese tax law and comparative study of fiscal and tax system. The Center has established long-term research cooperation and educational exchange with a number of foreign institutions, such as the Institute for Austrian and International Tax Law at WU, International Bureau of Fiscal Documentation (IBFD), and the Business and Tax Law School of Monash University.

The **German Research Center for Artificial Intelligence**, with sites in Kaiserslautern, Saarbrücken, Bremen (with an associated branch in Osnabrück) and a project office in Berlin, is the leading German research institute in the field of innovative software technology. In the international scientific community, DFKI ranks among the most recognized “Centers of Excellence” and currently is the biggest research center worldwide in the area of Artificial Intelligence and its application in terms of number of employees and the volume of external funds.



The **Institute for Fiscal Studies** (IEF) from Spain is the Spanish institution of reference in research and training in the field of public finance. It is a public organisation attached to the Ministry of Finance. Its institutional mission, in general, focuses on two major areas:



- Studies, research and economic and legal advice on matters related to public revenue and expenditure and their impact on the economic and social system, as well as the analysis and use of tax statistics. Its main clients are the Ministry of Finance, other Ministries, public bodies and institutions, both national and international.
- Training: IEF collaborates in the processes followed to recruit and train civil servants in the Ministry of Finance, and also cooperates with other national and international institutions in matters of training and technical assistance. Its clients are the civil servants and staff of the Central Government, Autonomous Communities and Local Administrations, as well as the staff of other international administrations.

Founded in 1992, the **Korea Institute of Public Finance** (KIPF) is the most influential think tank in Korea in the arenas of tax and fiscal policy that endeavors to enhance efficiency and equity in the Korean tax system and promotes the sustainable development of the country. The KIPF has been expanding its research horizon, from comprehensive research on the tax policy, tax law and administration, and fiscal policy to evaluations on State-Owned Enterprises (SOEs) and research on government accounting and finance statistics.



The KIPF has the largest research capability with about 45 PhDs, 160 Masters, and 50 CPAs and lawyers in the field of tax. The KIPF actively participates in consultations on tax policy, tax reform, and modernization of tax administrations of developing countries, such as the Philippines, Ghana, Rwanda,

Gambia, Ethiopia, Timor-Leste, Moldova, Egypt, Indonesia, etc. Today, the KIPF is renowned internationally as the rising star in the area of Official Development Assistance, and seeks innovative ways to build a bridge between the developed and developing countries for the new era of digitalized tax administration.



The **National University of Singapore** aspires to be a vital community of academics, researchers, staff, students and alumni working together in a spirit of innovation and enterprise for a better world. The strength of the NUS Law curriculum lies in the broad and diverse range of subjects it offers. Global, regional, and uniquely Singaporean perspectives on legal issues are all evident in the research produced by our faculty. The professors at NUS Law are not only engaged in a constant search for better legal solutions to the issues that confront all societies, but are also continually challenging accepted wisdom and conventional norms by raising new questions and problems to be confronted.



Advanced tax training has been a part of the **Singapore University of Social Sciences** ever since we were approached by the Tax Academy of Singapore in 2007 to launch a Master of Taxation course here in Singapore. Today, we offer a range of courses that aim to equip students with a framework of approach to enable them to deal with issues and challenges of the real world of taxation. Students can take courses that they need, in areas that are of interest to them such as Transfer Pricing or even Taxation and the Digital Economy. These courses can be taken as part of their continuing professional development to keep abreast of latest developments, and are stackable towards a Graduate Certificate, Graduate Diploma or even a Masters of Taxation.



TARC's mission (located in Exeter, UK) is to deliver outstanding interdisciplinary research in tax administration and policy that addresses the major challenges and strategic priorities confronting policymakers and tax authorities today. We conduct high quality research with a view to strengthening the theoretical and empirical understanding of the delivery and design of effective tax policies and operations. Our research uses multiple methodologies, and the research team includes economists, accountants, experimentalists, lawyers, political scientists and psychologists. Our research projects include taxpayer compliance, the tax gap, au-

dit strategy, and taxpayer behaviour, and how each of these are affected by changes in the technological and social environment.

The **University of Geneva** was founded by Jean Calvin in 1559 and stands out as one of the 100 best universities in the world. Benefiting from its strategic location in one of the world's main arbitration venues with a long tradition in dispute settlement, the Faculty of Law has developed a recognized area of expertise in international arbitration and alternative dispute resolution incorporating research projects, conferences and seminars.



The **School of Taxation & Business Law**, UNSW Business School engages in quality research and teaching of law that is relevant to business. All our staff are professionally and academically qualified and most have practised law or taxation prior to commencing an academic career. The main areas of research are: Tax, Corporate governance, Franchising, International business, Trade practices, Consumer protection, Marketing, Information technology, Intellectual property, Alternative business structures and Business finance.



The **University of São Paulo (USP)** is a public university, maintained by the State of São Paulo and affiliated with the State Secretariat of Economic, Scientific and Technological Development. Founded in 1827, the Faculty of Law is the oldest faculty in Brazil. Having been an independent entity for more than a hundred years, it joined the University of São Paulo at the time of its foundation in 1934.



Symbiosis Law School, Pune (SLS-P), established in 1977, one of the top 5 law schools in India is a constituent of Symbiosis International (Deemed University). It stands out for its cutting edge & globally competitive curricula. Home to 2000 UG, PG & 50 Ph. D students, SLS-P puts thrust on teaching and research in Business and Corporate Laws, EU Legal Studies, Innovation, Technology and IP Laws. With 60+ international collaborations, robust community legal service and industry connect, SLS-P is well rounded with its distinct focus on internationalisation, emphasis on inculcation of knowledge, skills, values and a strong research culture.

