



## Conference and Call for Papers

# SMU David R Tillinghast Global Taxation Conference 2020

**Proudly organized by Singapore Management University School of Law**

Supported by OECD Center for Tax Policy and Administration, University of Lausanne, NYU School of Law International Tax Program, Tax Academy of Singapore, IBFD, Xiamen University and the UK Chartered Institute of Taxation; made possible by grant from IFA.



### THEME

BEPS 2.0: Voices from a Digital Asia

### PRIZES & AWARDS

- OECD Center for Tax Policy and Administration - SMU - University of Lausanne Prize for Overall Best Paper
- IBFD-SMU Best Asia Tax Policy Prize
- Tax Academy-SMU Best Tax Law/Jurisprudence Prize
- Complementary admission to the conference for top 2 papers under each category

\*Awarded by a neutral panel of distinguished international taxation thought leaders appointed by the Director of OECD Center for Tax Policy and Administration, IBFD, Tax Academy of Singapore, Dean SMU School of Law and University of Lausanne.

### PUBLICATION

SMU plans to publish award winning papers and other top submissions in a seminal book with Harvard/Oxford University Press/IBFD or equivalent prestigious publishing house. (For illustrative example: <https://www.ibfd.org/IBFD-Products/Asian-Voices-BEPS-and-Beyond>)

### BACKGROUND

The inexorable march of technological advancements and rapid evolutions in business models across entire industries, both in the digital and the “digitalized” economy, are challenging the traditional norms of international taxation as never before.

This SMU Global Digital Tax conference in commemorating David R Tillinghast and his widely celebrated contributions to international tax law, aims to bring together leading academics, senior tax administration officials and industry thought leaders from around the world to discuss cutting-edge digital developments, the disruption and implications of digitalization to international taxation law and policy and explore ways where taxation law and policy can be developed in a socially responsible way so as to maximize the opportunities and minimize the risks associated with digitalization. This includes achieving the optimal balance between permitting the global Digital Economy to reach its full potential and at the same time help grow the revenue base and address ethical issues around AI and the governance of using private data in taxation.

The focus will be on Asia-Pacific perspectives in addressing the challenges of digitalisation, a voice that is seldom heard in the vigorous international debates around redesigning international taxation around an architecture that will be future-ready for the rapidly evolving business models arising from disruptive technologies such as Artificial Intelligence, Cloud Computing, Big Data, 5G, Fintec, the Sharing economy and the 4th Industrial Revolution and the Internet of Things.

## **CALL FOR PAPERS - THEME**

In conjunction with the conference, SMU School of Law supported by OECD Center for Tax Policy and Administration, the IBFD, Tax Academy of Singapore and University of Lausanne, hereby seeks submission of papers on the conference theme: BEPS 2.0: Voices from a Digital Asia from all interest persons, including tax administration officials, industry, advisors, academics, students and thought leaders.

The G20-OECD Base Erosion and Profit (BEPS) Shifting project completed in 2015 has since progressed into addressing the shortcomings of the international taxation rules in addressing the challenges of the digital economy. The OECD Task Force for the Digital Economy (TFDE) under the aegis of the Inclusive framework for Implementation of BEPS has been unstinting in its efforts to engage, countries and stakeholders from around the world, particularly given the challenges of achieving global consensus in a highly technical field and the tight timeframe in the lead up to the final report expected in 2020.

Nevertheless, the Asia-Pacific poses unique challenges in its great diversity of economic circumstances, cultural and legal traditions and stage of development of institutions and tax systems. There are advanced economies at the forefront of tax innovation and development, in particular the OECD members Australia, Japan, New Zealand and South Korea, but the majority are non-OECD developing countries. East Asia has some of the most digitalised societies and is a powerhouse in many areas from IT hardware to gaming whilst South Asia dominates offshore business process outsourcing for global digital companies with its vast pool of computer science talent.

Whilst non-OECD China, India and Indonesia may be at the table as members of the G20 and the rest of the Asia-Pacific as members of the Inclusive framework, the limitation of resources, capacity, distance and time naturally means the views of the emerging Asia-Pacific jurisdictions are often insufficiently articulated. Furthermore, the differences in circumstances and legal traditions mean that the interpretations and approaches in tackling the common challenges of the digital economy naturally differs from that commonly articulated at the trans-Atlantic forums.

The purpose of this call for papers is to not to detract but to add to the excellent body of research by the EU, the IMF, the OECD TFDE and others by drawing on the top minds in taxation to fill the void in the digital taxation discourse so that the rich tapestry of Asian perspectives and the impact of the digital taxation proposals on the unique circumstances of the region may be more fully explored and articulated.

In this regard, we seek submissions for three categories under the overall theme of *BEPS 2.0: Voices from a Digital Asia*.

## CATEGORIES

### CATEGORY 1

#### Examining/Developing Digital Taxation Principles with an Asian Perspective

Examples:

- What are the implications of EU's digital services tax, the TFDE's twin pillars, digital permanent establishment, marketing intangibles, withholding and other solutions to taxing the digital economy for Asia?
- How do these measures compare with concepts in the region such as India's equalization levy, significant digital presence, fractional apportionment for allocation of profits to PEs, its line of court cases on excessive Advertisement Marketing and Promotion, China's notion of location savings and market premium or Australia's MAAL, red-amber-green classification in its practical compliance guidance aimed at influencing taxpayer behaviour when it comes to transfer pricing and hub activities.
- What are the optimal tax measures and how should taxation law evolve for your country or Asia-Pacific in general in dealing with the challenge of taxing the digital economy?

### CATEGORY 2

#### Dealing with Disruption from the Industry and Taxpayers' Perspective

Examples:

- Recognizing that the digital economy in Asia is rapidly evolving and can throw up new business models such as ubiquitous use of QR code drive mobile payments, online-offline integration of e-commerce platforms and rapid manufacturing 3D printer assisted prototyping and bitcoin mining, what are the taxation implications of these new models?
- How have both tax advisors and in-house tax directors coped and responded to digitalization?
- How have taxpayers and advisors navigated or managed the inconsistencies between the digital taxation proposals, US tax reforms, BEPS and individual countries' unilateral measures?
- What new opportunities and potential benefits can digitalisation bring such as more efficient compliance cycles with e-filing and cost efficiencies from robotic process automation of manual processes?

### CATEGORY 3

#### Impact of Digitalization on Tax Policy and Tax Administration

Examples:

- How have tax administrations taken advantage of the opportunities of technology such as AI, big data, blockchain in risk assessment, controversy and in handling large volumes of data arising from cross-border information exchange. Authors may wish to explore specific use cases and case studies for instance the China Golden tax system, the use of data analytics by a particular revenue authority in selecting audit targets or the in-house use of blockchain for more efficient customs and VAT compliance.
- Public policy, Ethical, Data privacy, Economic or Societal angle of taxing the digital economy in the Asia-Pacific. What are the privacy implications of cross border exchange of data and the moves towards greater transparencies and joint audits? Similarly, what other unintended or negative sociological or ethical effects do the use of technology in tax administration pose?
- What are some lessons for administrators and policy makers in Asia from the experiences in Europe or the US in dealing with digitalisation?

In examining these topics, we encourage scholars, industry thought leaders, jurists and experts across multiple fields closely associated with taxation such as accounting and economics, not just law, to contribute to a more holistic understanding of digital taxation in Asia. The paper need not be solely from an Asian perspective, authors may wish to take a comparative approach that can reveal common grounds or highlight the differences across countries. Examples of such an approach include comparing across regions such as EU vs Asia, across countries such as large economies vs small hub jurisdictions or across industries. What lessons does the reaction of small countries in the EU to the digital measure hold for similar small jurisdictions in Asia? Are the positions of France and India aligned and what is the implication of this on the traditional source vs residence construct of the international tax system? Submissions can focus on a single issue, country, tax administration or industry or cover a range of these.

Ideally, the submissions should not only reflect the current state of the field, but also have the potential to stimulate and direct future research and contribute to the forming of international digital taxation principles, help to contribute to forming consensus and policy making in the lead up to the TFDE's final submission to the G20 in 2020. Each submission should factor in and comment on the contemporary evolving digital environment and the latest digital tax proposals, in particular the discussions at the level of the OECD/G20 Inclusive Framework on BEPS, the G20/G7, the TFDE, EU, IMF, UN and individual Asian countries. Submissions may offer theoretical, jurisprudential analysis, policy recommendations and/or applied contributions. Papers may be quantitative or qualitative, with generalizability potential. Case study format is also acceptable so long as it offers learning insights into digital business practices and the impact of taxing the digitalised economy. If accepted for publication, authors will agree to be published and to conform their final submissions to the SMU Editors' and the publishing house's house-style and any other another relevant guidelines.

## **FORMAT, WORD LIMIT AND DEADLINES**

All final submissions should:

1. Be in English and contain full literary citation of sources;
2. Be in publishable form and submitted with a version in Microsoft Word format;
3. Have a minimum word count of 3,500 words and a maximum of 12,000 words; and
4. Reach SMU Law online at the address below **latest by 2359h GMT on 28 February 2020.**

## **EARLY PROPOSAL OF TOPIC & BRIEF ABSTRACT**

Though not strictly required, we encourage you to send an informative Abstract of not more than 250 words by 30 November 2019 which is a compendious summary of a paper's substance including its background, purpose, methodology, results, and conclusion if you would like us to assess if the paper may be consideration for publication. Please send in a brief biography together with the informative Abstract. Comments will be communicated by 15 January 2020.

## **HOW TO SUBMIT**

To submit your proposals and papers, please email Christine Loi Sze Ching at [scloi.2018@law.smu.edu.sg](mailto:scloi.2018@law.smu.edu.sg).

For enquiries regarding the theme and scope of the Call for Papers, please contact co-chairmen of SMU David R Tillinghast Committee and co-editors Sam Sim at [tysim@smu.edu.sg](mailto:tysim@smu.edu.sg) or Vincent Ooi at [vincentooi@smu.edu.sg](mailto:vincentooi@smu.edu.sg).

For all other enquiries, conference reservations and related matters, please contact Christine Loi Sze Ching [scloi.2018@law.smu.edu.sg](mailto:scloi.2018@law.smu.edu.sg).

## **AWARDS, PUBLICATION AND ACCEPTANCE OF TERMS**

All prizes and awards will be announced during the Conference on 31 March to 1 April 2020.

Publication of the book will take place after the conference in 2H2020 or early 2021. Upon selection for publication, authors will be expected to update and revise their papers to incorporate changes from the OECD-G20 final digital taxation recommendations expected in 2020.

By their submission, all authors represent that their works are original and not subject to adverse copyright or other limitation, agree to co-operate in full to enable the jury to judge their work and consent, if selected, to SMU publishing their work and to abide by any other rules of the Call for Papers and Conference that may be prescribed by SMU Law. They agree for the purposes of GDPR and any relevant regulations for their contact details and data to be used by the organizers solely for the purposes set out above.