



Course program and reading list

Semester 2 Year 2020

School: Harry Radzyner Law School MA

Taxation and Technology

Lecturer:

Dr. Rifat Azam razam@runi.ac.il

Teaching Assistant:

Ms. Inbal Bar On inbal.baron@post.runi.ac.il

Course No.:	Course Type :	Weekly Hours :	Credit:
10529	Lecture	2	2

Course Requirements :	Group Code :	Language:
Final Paper	202105291	Hebrew

Course Description

Technology changed the world of trade, services and transactions. The global digital economy is growing rapidly to constitute a substantial share of the global economy. The intersection of taxation and technology raises fundamental challenges to the international tax regime as well as the national tax systems. In this course, we will explore main and current challenges and responses as well as the potential of technologies for better taxation. We will understand the debate on taxing technology Multinationals such as Facebook, Google and Apple including the recent efforts of the EU to impose digital services tax. We will analyze issues of international taxation of e-commerce and cloud computing. We will learn the Value Added Taxation of e-commerce and cloud computing according to the recent changes in EU Law and the Israeli Law. We will engage in the U.S. discussion of States Sales and Use taxation of online transactions following the recent U.S. Supreme Court landmark decision in *South Dakota v. Wayfair*. We will dig into taxation aspects of technologies that enabled sharing economy, such as Airbnb and Uber. We will

examine the tax outcomes of selling technologies and intellectual properties including case studies of Israeli exits, such as Mobileye deal and Waze deal. Finally, we will explore the role and prospects of Block chain Technology, Big Data, and Artificial Intelligence in fighting tax avoidance and evasion, and administering tax systems fairly and efficiently.



Course Goals

Students completing this instructional offering are expected to:

1. Demonstrate a proficiency in reading critically the materials assigned for this course.
 2. Demonstrate a knowledge of substantive legal doctrine fundamental to this course, e.g. principles of international taxation, income taxation, value added taxation, sales and use taxation.
 3. Identify legal issues and apply legal reasoning and analysis to solve problems in a logical and structured manner to issues covered in this course. For example, issues of e-commerce and cloud computing taxation. Issues of sharing economy taxation. Issues of intellectual property taxation.
 4. Communicate orally or in writing, or both, the legal reasoning and analysis regarding issues covered in this course.
 5. Analyze the pros and cons of different proposals to cope with the challenges of taxation and technology.
 6. Develop a vision on future developments and uses of technologies for better taxation.
 7. Work with other students and develop collaborative and communication skills.
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Grading

- 100% course essay.
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Lecturer Office Hours

By appointment



Tutor Office Hours

By appointment

Reading List

I. International Income Taxation of the Digital Economy

- רפעאת עזאם, המיסוי הבינלאומי של המסחר האלקטרוני (המכון למחקרי חקיקה, האוניברסיטה העברית בירושלים, נבו 2013) [פרק ראשון](#) (ע' 43-23) [ושלישי](#) (ע' 70-57)
- רשות המסים, [חוזר מס הכנסה 4/2016 בנושא פעילות תאגידים זרים בישראל באמצעות האינטרנט](#) (אפריל 2016)
- OECD/G20 Inclusive Framework on BEPS: [Programme of Work to Develop a Consensus Solution to the Tax Challenges Arising from the Digitalisation of the Economy](#) (May 2019)
- OECD, [Secretary General Tax Report to G20 Finance Ministers and Central Bank Governors](#) (Oct. 2019).
- Rifat Azam, [E-commerce Taxation and Cyberspace Law: The Integrative Adaptation Model](#), 12(5) Virginia Journal of Law and Technology 1 (2007).
- Rifat Azam, [Global Taxation of Cross Border E-commerce Income](#), 31 Virginia Tax Review 639 (2012).
- Reuven Avi Yonah, International Taxation of Electronic Commerce, 52 Tax L. Rev. 502 (1997).
- European Commission, [Fair Taxation of the Digital Economy](#)
- European Parliament, [Interim Digital Services Tax on Revenues from Certain Digital Services](#)
- Tax Foundation, [Digital Services Taxes in Europe](#) (January 30, 2020).

II. VALUE Added Tax (VAT) and the Digital Economy

- Rifat Azam, Orly Mazur, [Cloudy with a Chance of Taxation](#), 22 Florida Tax Review 500 (2019).
- Walter Hellerstein, Taxing Remote Sales in the Digital Age: A Global Perspective, 65 Am. U. L. Rev. 1195 (2016).
- Marie Lamensch, [European Value Added Tax in the Digital Era](#) (2015).

III. Sales Taxation and the Digital Economy

- Rifat Azam, Online Taxation Post Wayfair. New Mexico Law Review (2020).

IV. Taxation of the Shared Economy

- Diane M. Ring and Shu-Yi Oei. "Can Sharing Be Taxed?" *Washington University Law Review* Vol. 93 Iss. 4 (2016) p. 989 – 1069.

V. The Role of Technology in Tax Compliance

- OECD, [Technology Tools to Tackle Tax Evasion and Tax Fraud](#) (2017)
- KPMG, [Transforming the Tax Function Through Technology](#) (A Practical Guide to 2020)
- EY, [Tax Technology and Transformation: Tax Functions 'Go Digital'](#)

VI. Taxation and Technology: Case Studies & Conclusions