

2025 WU Tax Law Technology Conference

Standardization of Tax Reporting and
Compliance: Exploring Necessity, Fea-
sibility and Challenges in the Light of
Recent Technological Developments



February 10-11, 2025 • Vienna



Institute for Austrian and
International Tax Law **Vienna**
WU Tax Law Technology Center

Content and Structure

MONDAY, FEBRUARY 10, 2025

09.00 - 09.15 **Welcome Address**

09.15 - 10.45 **Panel 1: Defining Standardization in Taxation**

This session will set the stage for the entire conference and will be the starting point for further discussions focusing on areas of taxation where some standardization has been achieved or can potentially be achieved. The need for standardization has been identified by the OECD as one of the important elements for better tax administration in the future. This session will introduce the concept of standardization in taxation and distinguish between standardization of data, standardization of processes and standardization of legal norms.

11.15 - 12.45 **Panel 2: Importance of the Tax Data Standardization**

Data is one of the most important elements in the tax compliance process. On the one hand, taxpayers are required to collect, store, and deliver significant transactional and periodic data to meet their tax obligations. On the other hand, tax administrations need to receive complete and comprehensive data for proper analysis and further action.

14.15 - 15.45 **Panel 3: Standardization of Tax Information Collection and Exchange for Tax Audits**

Tax audits are one of the most important parts of the tax collection and administration process. During the last decades, significant developments were achieved in the areas of tax information exchange which broaden analytical opportunities for the tax authorities. Apart from that, development of the technologies, in particular AI, provides tax authorities with new tools and techniques for smoother and efficient performance of audits and tax collection.

16.15 - 17.45 **Panel 4: Standardization in VAT, Indirect Taxes and Customs**

This session will be dedicated to discussions on potential in standardization in VAT, customs and other indirect taxes. In principle, VAT as well as customs regulations are harmonized but not standardized in the EU. This can lead to disruptions between the rules implemented by different Member States within the EU and with the third states. Still, many efforts are currently made with respect to improvement of VAT and customs procedures administration through digitalization. This creates an attractive framework for further standardization in both areas, not only limited by harmonizing legal norms, but process and data standards as well.

18.00 **Evening Reception**



TUESDAY, FEBRUARY 11, 2025

09.00 - 10.30 Panel 5: Standardization in Global Reporting Requirements for MNEs

This session will cover topics related to the growth of complexity of the global compliance requirements, which is considerably extended after the BEPS adaptation. In principle, MNEs are required to deliver large portions of structured and unstructured data to tax authorities around the jurisdictions of their presence. The goal of this section will be to discuss the overlapping of the data provided by MNEs for different reasons, for example such as for transfer pricing, country-by-country reporting, information required for Pillar II compliance, etc..

11.00 - 12.30 Panel 6: Concluding Remarks: the Role of the Data for Standardization. Is Standardization Possible? What Else Do We Need?

The session will close the conference and finalize discussions held during the previous panels. It is obvious that standardization in tax reporting and compliance is both promising and complex. This conference aimed to underscore data's pivotal role, showing that robust data standards could drive transparency and efficiency in tax systems. The global nature of tax challenges requires close collaboration across jurisdictions, with technology — especially AI — offering both transformative opportunities and security considerations. While full standardization may be ambitious, we leave with a clearer path forward, shaped by our shared insights.



Speakers

ROBERT RISSE (Germany/Austria)

Director, WU Tax Law Technology Center, **WU Vienna**

HERIBERT ANZINGER (Germany)

Professor, Institute for Accounting and Auditing, **University of Ulm**

ØYVIND BAKKEN (Norway)

Head of Section, **Norwegian Tax Administration**

ANUSCHKA BAKKER (Netherlands)

Deputy Director Knowledge Centre, **IBFD**

SVEINUNG BAUMANN-LARSEN (Norway)

Global Tax SAP Leader, **EY**

GEORG BERKA (Austria)

Head of International Tax, **Raiffeisen Bank International**

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WALID ELJAAFARI (France)

CEO & Data Scientist, **Algonomia**

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ZORAN JOTANOVIC (Germany)

Director Business Unit Corporate (Compliance & Internal Audit), **Caseware**

TOBIAS KUCK (Germany)

Head of International Tax, **Bayer AG**

MARINA LUKETINA (Austria)

Professor of Tax Law, **University of Applied Sciences Upper Austria**

LEONARDO CORREIA LIMA MACEDO (Brasil)

Administrative Council for Tax Appeals, **Ministry of Finance Brasil**

IRMA MOSQUERA VALDERRAMA (Netherlands)

Professor of Tax Law at Leiden University, **Leiden Law School**

FADI RAMADAN (Germany)

Partner, **Mazars**

THOMAS REINDL (Austria)

Head of Customs and Tax Manager SEE, **Schenker & Co AG**

DANIEL SPIEKER (Germany)

Head of Tax Technology, **RSM Ebner Stolz**

STUART TAIT (United Kingdom)

CTO for Tax & Legal, **KPMG UK**

STEFFEN VIERKORN (Germany)

CEO, **QUNIS**

CHRISTIAN WEINZINGER (Austria)

Head of Predictive Analytics Competence Center, **Federal Ministry of Finance**

CHRISTIAN WÜRSCHINGER (Germany)

Partner Digital Tax, **Mazars**

Registration



Please register on our website:

<https://short.wu.ac.at/vf6b>



PARTICIPATION FEE

The participation fee for this event is **EUR 1,125.-**

A **10% "early bird discount"** is applicable to registrations sent **by January 2, 2025**.

A **waiver** on the registration fee can be granted to applications from researchers exclusively employed by an academic institution. To apply, please submit a short letter of motivation including the relevance for your research, together with your CV and a list of recent publications to taxlawtechnologycenter@wu.ac.at.

The **participation fee** covers all materials, lunch, evening reception, coffee breaks and refreshments. Costs of travel and accommodation are not included.

PAYMENT

You will receive an invoice for the participation fee of EUR 1,125.- (or of EUR 1,013.- in case of the "early bird discount"). We kindly ask you to transfer your payment within three weeks from the date of the invoice.

CANCELLATION

Any notification of cancellation of registration must be sent in writing to:

taxlawtechnologycenter@wu.ac.at

In case of cancellation before January 27, 2025 the participation fee will be refunded. No refund can be made for cancellations received after this date.

VENUE

WU Vienna University of Economics and Business

Welthandelsplatz 1, 1020 Vienna, Austria

Building LC, Ceremony Hall 1

PHOTOS

We would like to inform you that this event will be photographed. Should you not wish for your image to be taken, we kindly ask you to avoid the camera and/or inform Claudia Mühlberger (claudia.muehlberger@wu.ac.at). Photos will be used to inform the public about the activities of the Institute for Austrian and International Tax Law.

Information and Contact

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Getting there:
Underground: U2 Station Messe-Prater or
Krieau
Bus: 82A Stop Südportalstraße