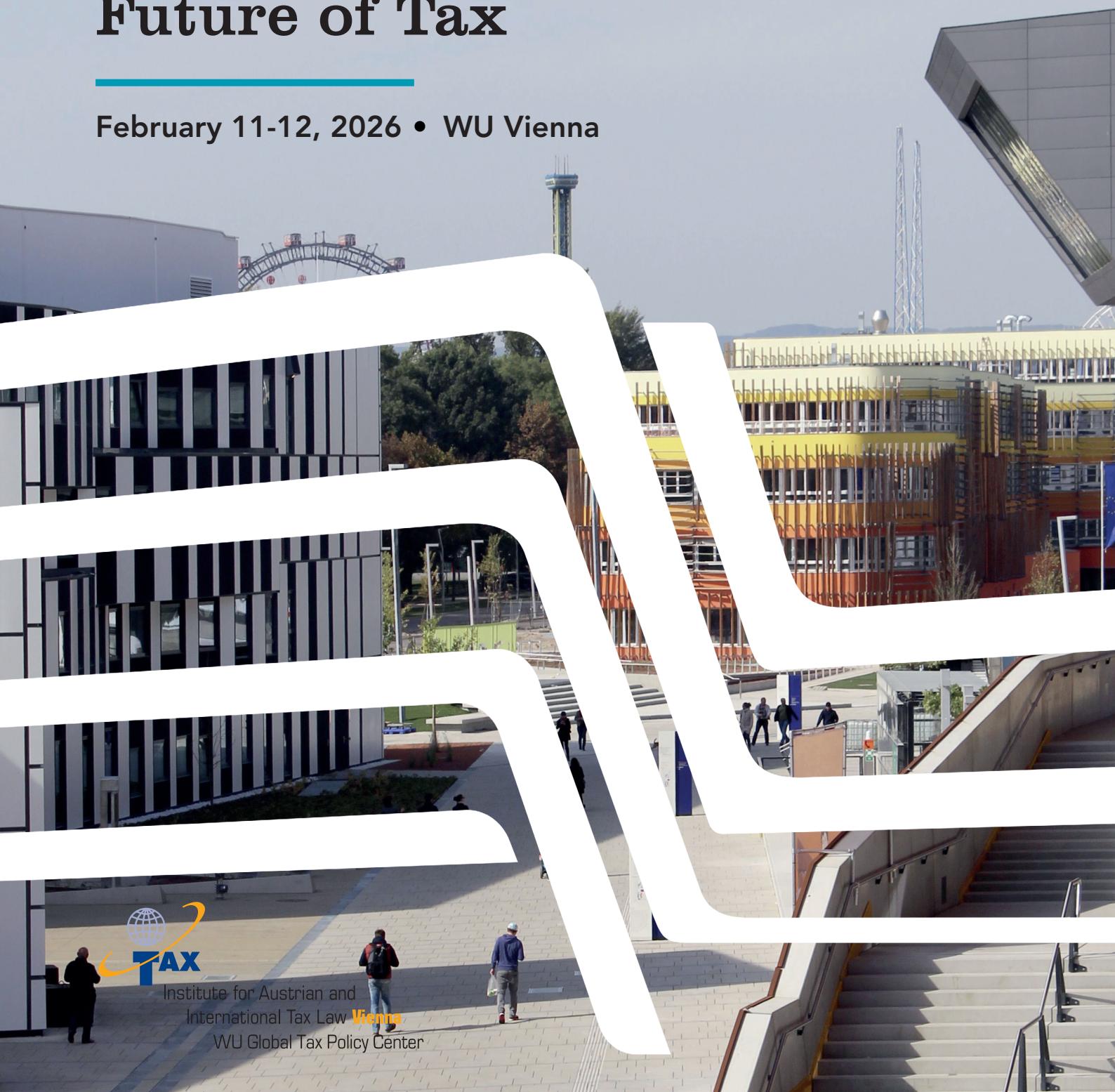


2026 WU Global Tax Policy Symposium

Future of Tax

February 11-12, 2026 • WU Vienna



Institute for Austrian and
International Tax Law **Vienna**
WU Global Tax Policy Center

Symposium

Future of Tax

February 11-12, 2026

Program

WEDNESDAY, FEBRUARY 11, 2026

Working sessions will take place at the campus of WU Vienna University of Economics and Business, Welthandelsplatz 1, 1020 Vienna, LC building, in **Ceremonial Hall 1 (LC.0.001)**.

09:00 – 09:30 Registration

09:30 – 10:00 Welcome Address

Opening remarks: Richard Stern, Director of the WU Global Tax Policy Center

10:00 – 11:15 Panel 1 – Setting the Scene

Moderator: Richard Stern, Director of the WU Global Tax Policy Center

Tax policy and administration have evolved rapidly in the past five years as a response to seismic changes in the global economy, global political economy, technological innovations, and the need to adapt to non-economic. The past two years in particular have demonstrated how challenging it is to policy makers to plan for even the medium-term, given the ever fluid global environment. This session will discuss the major issues tax systems facing tax systems today and potentially in the future.

Panelists: Stefano Curto, World Bank
Ioana Diaconescu, European Commission
Ruud de Mooij, IMF
Mohamed Maatoug, Tax Policy Advisor
Gerardo Reyes-Tagle, Inter-American Development Bank
Raffaele Russo, Chiomenti / University of Amsterdam
Chris Sanger, EY

11:15 – 11:35 Coffee Break

11:35 – 13:00 **Panel 2 – Direct Taxes: Tax Policy Post Pillar 2 - Characteristics of Tax Policy in the Future**

Moderator: Belema Obuoforibo, IBFD

Although the fate of Pillar 2 implementation is still playing out, the global tax system has new rules, either explicit or implicit, that govern tax policy. Corporate Income tax rates now face an indicative floor. How are countries responding to external and internal pressures. What options do countries have and what issues should they be thinking about?

Panelists: Ioana Diaconescu, European Commission

Chris Sanger, EY

Irma Mosquera Valderrama, Leiden University

Raffaele Russo, Chiomenti / University of Amsterdam

13:00 – 14:30 Lunch Break

14:30 – 16:00 **Panel 3 – Indirect Taxes**

Moderator: Nevia Čičin-Šain, Institute for Austrian and International Tax Law,
WU Vienna

Governments rely heavily on indirect taxes - especially VAT/GST - to raise revenue, to deal with inequality issues, and as instruments to change behavior. Despite the political focus on direct tax, it is indirect taxes which could potentially undergo the most change in the future. We will consider how consumption tax base be broadened without increasing perceived or actual inequality. In addition, the potential for indirect tax evolution is high especially with technological innovation on the administration side. This session explores where we are now with indirect taxation and what potential evolution could look like in the near and long term.

Panelists: Thomas Ecker, Federal Ministry of Finance Austria

Miguel Correia, Catholic University of Portugal – Lisbon School of Law

Elli Sivylla Gregou, Independent Authority for Public Revenue of Greece

Karl Heinz-Haydl, Global VAT/GST Practitioner

Representative from European Commission (TBC)

16:00 – 16:20 Coffee Break

16:20 – 17:30 **Panel 4 – Other Taxes (PIT, wealth taxes, environmental taxes)**

Moderator: Jeffrey Owens, Global Tax Expert

Earlier sessions have focused mainly on the corporate income tax and VAT/ GST. This session will briefly examine how PIT, Net Wealth Taxes and Environmental taxes can contribute to domestic resource mobilization, maintaining a competitive business environment, improving perceptions on the overall fairness of the tax system and contributing to achieving the ambitious international targets set for mitigating climate change. It is not intended to go into an in-depth analysis of these taxes but rather to see how they can contribute to this broader government agenda.

Panelists: Cristina Enache, Tax Foundation

Leonardo Marques dos Santos, Portuguese Catholic University /
Miranda Law Firm

Jaroslaw Neneman, Ministry of Finance Poland

João Ochôa, Institute for Austrian and International Tax Law, WU
Vienna

Simos Simou, EY

17:30 – 17:45 **Wrap-Up Day 1**

18:00 **Reception**

THURSDAY, FEBRUARY 12, 2026

09:30 – 09:45 **Day 1 Recap**

09:45 – 10:30 **Panel 5 – Tax Administration and the Role of Technology and Data**

Moderator: Torstein Hoem, Norwegian Tax Administration

Tax administrations have evolved rapidly in the last decade, due to innovations in technology, access to big data, changes in compliance strategies, and a stronger focus on the taxpayer as customer. The move towards increased tax transparency has meant that tax administration now has access to unprecedented amounts of data both at the domestic and international levels.

A discussion on how this evolution came about, what are the new strengths and risks, and how has tax administration's role changed not only in the tax system but also in the economy at large? Included in this session is the question of what tax administration of the future could look like.

Panelists: Mary Baine, African Tax Administration Forum

Harrison Chapu, Zambia Revenue Authority

Mengxin Koh, Inland Revenue Authority of Singapore

Sami Koskinen, Finish Tax Administration

Ronnie Nielsen, The Netcompany

Marcio F. Verdi, Inter-American Center of Tax Administration

10:30 – 11:00 Coffee Break

11:00 – 12:30 Panel 6 – Tax and Competitiveness

Moderator: Jonathan Leigh Pemberton, Institute for Austrian and International Tax Law, WU Vienna

What will be the “new normal” for the ways in which governments try to provide a competitive tax environment to attract economic activities? What tax instruments will they use? What constraints will they face from emerging international standards not just in the tax area but also from instruments in adjacent areas such as trade and investment?

How has the role of tax changed in a country/region’s tools to attract investment? What is competitiveness moving ahead and what instruments do countries have to gain a competitive edge?

Panelists: Vincent Beyer, UNCTAD
Mohamed Maatoug, Tax Policy Advisor
Irma Mosquera Valderrama, Leiden University
Chris Sanger, EY
Varsha Singh, Seychelles Revenue Commission

12:30 – 13:45 Lunch Break

**13:45 – 15:00 Panel 7 – From National to Global Tax Architecture:
Is Multilateralism Still Desirable or Even Possible?**

Moderator: Jeffrey Owens, Global Tax Expert

This session will examine whether the tax community can maintain its momentum towards multilateral solutions in a world in which many are questioning the benefits of such an approach and more broadly the benefits of globalization? Will we be able to get a consensus on new international tax arrangements? What role will the U.N., the OECD, the G20 and regional tax organizations play in this process? What impact will cuts in aid budgets and finance for international and regional organizations have on this debate? What form should any new international instruments take: legally binding commitments, soft law; models; best practices? How do we achieve consistent implementation of these instruments? What impact will the new U.N. Tax Convention have? Can reinforced regionalization help sustain multilateralism?

Panelists: Mary Baine, African Tax Administration Forum
Stefano Curto, World Bank
Achim Pross, OECD
Ilka Ritter, United Nations Tax Committee
Rita Szudoczky, Institute for Austrian and International Tax Law, WU Vienna

15:00 – 15:15 Coffee Break

15:15 – 16:45 Panel 8 – What Does the Tax System of the Future Look Like?

Moderator: Richard Stern, Director of the WU Global Tax Policy Center

This final roundtable is a brainstorming session, covering all the areas and issues raised during the symposium and beyond. The aim of this session is to return to the “optimal tax mix” question and to see if we can sketch what the tax system looking forward can look like. Additionally, this session will identify gaps in the research agenda and how by working together we can address these gaps by, for example, creating a new platform to take forward the dialogue.

Panelists: Mary Baine, African Tax Administration Forum
Ioana Diaconescu, European Commission
Ruud de Mooij, IMF
Ronnie Nielsen, The Netcompany
Belema Obuoforibo, IBFD
Achim Pross, OECD
Marcio F. Verdi, Inter-American Center of Tax Administration

16:45 – 17:15 Conclusions and Next Steps

Closing remarks: Richard Stern, Director of the WU Global Tax Policy Center