

## **Tax transparency and digitalization era: Ukrainian view on global tax challenges**

IFA Ukraine international conference “**Tax transparency and digitalization era: Ukrainian view on global tax challenges**” was held in Kyiv, Ukraine, on 15th of November. The event was addressed to the topical issues of the digital economy and taxation. IFA Ukraine event brought together tax experts from public authorities, judiciary, lawyers, advisors and academia. The discussion was focused on theoretical and practical aspects of international taxation as well as on tax challenges of digitalization.

Opening the conference, IFA Ukraine President **Natalia Blazhivska** noted that the International Fiscal Association was established in 1938 in the Kingdom of the Netherlands. IFA has consultative status with the UN, UNESCO, IMF, OECD, Commission of the European Communities. Most of IFA's activities are scientific, but at the same time, IFA makes attention to current events and changes in the tax law.

IFA Ukraine President emphasized that the Verkhovna Rada of Ukraine (Ukrainian Parliament) as a location for the international conference “Tax transparency and the era of digitization: the Ukrainian view of global tax challenges” was chosen specially. Ukrainian Parliament gave the opportunities to discuss transparency and digitization at the highest level among deputies, judges, well-known professors of international tax law, IFA members and lawyers.

“This conference is being held by the International Fiscal Association Ukraine together with the Verkhovna Rada of Ukraine Committee on Finance, Tax and Customs Policy. We are convinced that this platform of interaction between scientists, practitioners, judges, representatives of the government will allow us to

deal with this complex and dynamic issue of digitalization and tax transparency, not only to discuss it but also to find certain ways of solution,” - Natalia Blazhivska said.

**Natalia Blazhivska**, PhD, IFA Ukraine President, Judge of the Cassation Administrative Court within the Supreme Court, together with **Vsevolod Kniaziev**, PhD, the Secretary of the Grand Chamber of the Supreme Court, moderated the conference.

*Greetings remarks* were made by **Ruslan Stefanchuk**, Doctor of Law, First Deputy Chairman of Ukrainian Parliament (The Verkhovna Rada of Ukraine), **Mykhailo Smokovych**, Doctor of Law, Head of the Cassation Administrative Court within the Supreme Court, **Danylo Getmantsev**, Doctor of Law, Head of the Verkhovna Rada of Ukraine Committee on Finance, Tax and Customs Policy.

In the first panel discussion *“Digital Tax: Global Experience and Prospects for Ukraine”* took part **Serhii Verlanov**, PhD, Head of the State Fiscal Service of Ukraine, **Pavlo Khodakovskiy**, Deputy Minister of Finance of Ukraine, IFA Ukraine Board member, **Raisa Khanova**, PhD, Judge of the Cassation Administrative Court within the Supreme Court, **Svitlana Musienko**, Partner, Law Firm “Sayenko Kharenko”, IFA Ukraine Board member, **Christodoulos Damianou**, CEO, International organization “Eurofast”, IFA Ukraine Board member, **Hennadii Voitsitskyi**, Partner, Baker McKenzie, **Kees van Raad**, Professor of International Tax Law en Chairman of the International Tax Center Leiden, Past President of the European Association of Tax law Professors (2006-2012), chairman of the International Fiscal Association’s Jury for the annual Mitchell B. Carroll Prize, of counsel to Loyens & Loeff (Amsterdam), **Guglielmo Maisto**, Professor, President of the Italian Branch of the International Fiscal Association, partner of Maisto e Associati, member of the Board of Trustees of the International Bureau of Fiscal Documentation (IBFD) in Amsterdam, member of the Board of the American Chamber of Commerce in Italy, **Rafaele Petrucci**, Director of the Transfer Pricing Center at the Institute for Austrian and International Tax Law, Vienna University of

Economics and Business, **Filipe Duarte Neves**, Judge of the tax court in Almada, **Valeriia Riadinska**, Doctor of Law, Professor, State Research Institute of the Ministry of Internal Affairs of Ukraine.

After the panel discussion, the participants *presented their reports*.

**Kees van Raad**, Professor of International Tax Law and Chairman of the International Tax Center Leiden, Past President of the European Association of Tax Law Professors (2006-2012), chairman of the International Fiscal Association's Jury for the annual Mitchell B. Carroll Prize, of counsel to Loyens & Loeff (Amsterdam), *"The Future of Cross-border Business Taxation - Where Are We Going?"*

**Guglielmo Maisto**, Professor, President of the Italian Branch of the International Fiscal Association (IFA), partner of Maisto e Associati, member of the Board of Trustees of the International Bureau of Fiscal Documentation (IBFD) in Amsterdam, member of the Board of the American Chamber of Commerce in Italy, *"Pillar 1 of the OECD proposal on unified approach to cross-border taxation with special reference to tax treaties"*.

**Rafaele Petrucci**, Director of the Transfer Pricing Center at the Austrian and International Tax Law Institute, Vienna University of Economics and Business, *"The Tax Challenges of the Digital Economy"*.

**Kostiantyn Soliar**, Partner, Law Firm "Asters", New York State Attorney, *"Today's Digital Business. Case Study from Western Jurisdictions"*.

The next part of the conference was opened by the *second-panel discussion*. Participants of this discussion brought in focus *questions of tax litigation within the conditions of digitization*. Panel members were **Ihor Olender**, PhD, Judge of the Cassation Administrative Court within the Supreme Court, **Valentyna Yurchenko**, PhD, Judge of the Cassation Administrative Court within the Supreme Court, **Iryna Zheltobriukh**, PhD, Judge of the Cassation Administrative Court within the Supreme Court, **Oleh Bilous**, PhD, Judge of the Cassation Administrative Court within the Supreme Court, **Oksana Epel**, PhD, Judge of the Sixth Administrative Court of Appeal, **Olena Hubska**, Doctor of Law, Judge of the Cassation Administrative Court

within the Supreme Court, **Dmytro Pavlovych**, Acting Director of the Legal Support Department of the State Fiscal Service of Ukraine, **Vita Forsiuk**, attorney, head of tax law practice at Jurimex Law Firm, Taxlink expert.

During the conference, the speakers presented their reports. **Yevhen Smychok**, PhD, The Yaroslav Mudryi National Law University, member of the working group of the Ministry of Finance of Ukraine on the development of general tax advice on taxation of transactions in the circulation of cryptocurrency, made a report *“Taxation of transactions with digital assets”*.

**Filipe Duarte Neves**, Judge of the tax court in Almada, presented a topic *“VAT Challenges for the Digital Economy”*.

**Vitalii Odzhykovskiy**, Counsel, Law Firm “Sayenko Kharenko”, made a presentation *“Transparency in Tax Dispute Resolution”*.

**Christodoulos Damianou**, CEO, Eurofast, IFA Ukraine Board member, with **Alona Malaya**, tax and legal advisor, Eurofast, spoke about **MLI and the future of international tax structuring**.

**Dmytro Mykhailenko**, Chairman of the Committee of Tax Entrepreneurs at the Chamber of Commerce and Industry of Ukraine, gave a report *“Taxation of cryptocurrencies: VAT and Income tax, discussion results in the council of experts in the Ministry of Finance”*.

The participants of the conference were able to discuss the issues of the digital economy and its impact on taxation with leading experts and representatives of public authorities, who create policy tax policy in Ukraine. It was a unique high-quality event.

*IFA Ukraine is grateful to the IFA Branch Development Fund for supporting the conference!*

[Photo gallery](#)

[Video of the conference](#)

*Media about IFA Ukraine event “Tax transparency and digitalization era: Ukrainian view on global tax challenges”*

[Як в Україні реагуватимуть на глобальні податкові виклики](#)

[ЭКСПЕРТЫ УВЕРЕНЫ, ЧТО НАЛОГОВАЯ ТРАНСПАРЕНТНОСТЬ В ЭПОХУ ДИДЖИТАЛИЗАЦИИ — ЭТО УЖЕ СОВРЕМЕННЫЕ РЕАЛИИ](#)

[Для діджиталізації податкових сервісів використовуватимуться найкращі світові практики](#)

[Нові світові стандарти у сфері правового регулювання формують транспарентність та діджиталізація](#)

[Податкова транспарентність та ера діджиталізації: які зміни необхідні Україні](#)

[Транспарентність & Діджиталізація](#)

[СМЫСЛОВАЯ ЗАГРУЗКА](#)

[15 листопада 2019 року відбулася міжнародна конференція «Податкова транспарентність та ера діджиталізації: український погляд на глобальні податкові виклики»](#)

[Про вдосконалення податкового законодавства йшлося під час конференції у Верховній Раді України](#)