

SAT PAL KHATTAR PROFESSORIAL LECTURE

DIGITAL SERVICES TAXES AND THE BROADER SHIFT FROM DETERMINING THE SOURCE OF INCOME TO TAXING LOCATION-SPECIFIC RENTS

Professor Daniel N. Shaviro

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TUESDAY, 14 JANUARY 2020

7.00 PM - 8.00 PM

MOOT COURT, NUS LAW (BUKIT TIMAH CAMPUS)

The declining efficacy of entity-level corporate income taxation, and of such key concepts in its current implementation as transfer pricing and permanent establishment rules, has led countries to look for new ways to reach the often low-taxed global profits of highly profitable (and often American) companies that rely on intangible property and, in some cases, the use of digital platforms. Through novel tax instruments such as digital service taxes, countries are in effect transforming “source” from an ostensible characteristic of income to a signifier of taxing nexus that might possibly be associated with location-specific rents. Both the design issues posed from a unilateral national welfare standpoint, and the strategic issues (both cooperative and competitive) that these new instruments raise are still in the early stages of playing out.



ABOUT THE SPEAKER

Before entering law teaching, Daniel Shaviro spent three years in private practice at Caplin & Drysdale, a leading tax specialty firm, and three years as Legislation Attorney at the Joint Congressional Committee on Taxation, where he worked extensively on the Tax Reform Act of 1986. In 1987, Shaviro began his teaching career at the University of Chicago Law School, and joined the New York University School of Law in 1995.

Shaviro's scholarly work examines tax policy, budget policy, and entitlements issues. Books he has published include *Decoding the U.S. Corporate Tax* (2009), *Taxes, Spending, and the U.S. Government's March Towards Bankruptcy* (2007), *Who Should Pay for Medicare?* (2004), *Making Sense of Social Security Reform* (2000), *When Rules Change: An Economic and Political Analysis of Transition Relief and Retroactivity* (2000), and *Do Deficits Matter?* (1997). He has also published a novel, *Getting It* (2010).

PROGRAMME

6.00pm: Registration & Reception
7.00pm: Lecture
8.00pm: End

REGISTRATION

There is no registration fee for this lecture but seats are limited.

Visit <https://nus.edu/2rdbNT9> or

Scan the QR Code below to register by noon of Tuesday 7 January 2020.



CONTACT PERSON

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CPD POINTS



Public CPD Point: 1
Practice Area: Tax
Training Level: Foundation

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