Taxation and the Internet Economy

An Online Video Conference on the Debate Around Taxation Policy in the Digital Economy

Columbia Business School
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The Columbia Institute for Tele-Information

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12:00pm-2:00pm

Overview

This online session will review and discuss policy issues related to taxation of firms and consumers within the Internet economy. The ongoing debate around taxation policy in the digital economy entails multiple issues:

- What is the appropriate level of taxation on capital equipment purchased by telecommunications operators?
- How should Internet sales be taxed?
- How should consumption on of digital goods be taxed?
- Should the consumer purchasing wireless devices and personal computers be taxed?
- Should the providers of digital platforms, such as Google and Facebook, be taxed at the country where revenues are generated, or should they benefit from international rules that allow them to take corporate tax exemptions in certain locations?
- Should internet service providers pay taxes the same way as telecommunications carriers?

The list of issues could be extended, but the cases mentioned above serve to raise the point that taxation in the digital economy is one of the most important policy issues in today's environment. Valid policy arguments and trade-offs could be raised on every one of them.

Presentations will be made by:
- **Prof. Reuven Avi-Yonah**, Irwin I. Cohn Professor of Law and Director, International Tax LLM Program, University of Michigan
- **Prof. Martin Cave**, Imperial College Business School
- **Ferdinand Hogroian**, Senior Tax & Legislative Counsel for the Council On State Taxation
- **Raul Katz**, Director of Business Strategy Research, Columbia Institute for Tele-information (Columbia University)

Speaker Biographies

Prof. Reuven Avi-Yonah, the Irwin I. Cohn Professor of Law and director of the International Tax LLM Program, specializes in corporate and international taxation. He has served as a consultant to the U.S. Department of the Treasury and the Organisation for Economic Co-operation and Development (OECD) on tax competition, and is a member of the steering group for OECD's International Network for Tax Research. He is also a trustee of the American Tax Policy Institute, a member of the American Law Institute, a fellow of the American Bar Foundation and the American College of Tax Counsel, and an international research fellow at Oxford University's Centre for Business Taxation. In addition to prior teaching appointments at Harvard University (law) and Boston College (history), he practiced law with Milbank, Tweed, Hadley & McCloy in New York; with Wachtell, Lipton, Rosen & Katz in New York; and with Ropes & Gray in Boston. After receiving his BA, summa cum laude, from Hebrew University, he earned three additional degrees from Harvard University: an AM in history, a PhD in history, and a JD, magna cum laude, from Harvard Law School. He has published more than 150 books and articles, including Advanced Introduction to International Tax (Elgar, 2015), Global Perspectives on Income Taxation Law (Oxford University Press, 2011), and International Tax as International Law (Cambridge University Press, 2007).

Prof. Martin Cave, regulatory economist specialising in the regulation of network industries, especially the communications sector. He is currently a visiting professor at Imperial College Business School, having formerly held chairs at Brunel University (in the Department of Economics), at Warwick University (in the Business School), and at LSE (in the Law Department). He has co-edited or co-written a number of books and papers on communications regulation, including *The Handbook of Telecommunications Economics* (Elsevier, 2001, 2004) and *Spectrum Management* (Cambridge University Press, 2015).

Ferdinand Hogroian, Senior Tax & Legislative Counsel for the Council On State Taxation. Ferdinand's responsibilities at COST include state and federal legislative analysis and advocacy, as well as engagement on a variety of administrative and judicial issues impacting COST's member companies. Prior to joining COST, Ferdinand was a Director with PricewaterhouseCoopers' Washington National Tax Services (WNTS), where he was a multistate specialist in the Tax Knowledge Management group. In this capacity, Ferdinand was responsible for analysis of state legislative, judicial, and administrative developments with primary responsibility for national-level areas of state tax, including Streamlined Sales Tax, multistate corporate tax issues, and federal legislation on state taxation. Ferdinand began his SALT career as a state tax editor with BNA Tax Management. Ferdinand has written on SALT topics for numerous publications, including the Tax Advisor, the Journal of State Taxation, the Journal of Multistate Taxation and Incentives (for which he currently serves on the publication's Editorial Board), BNA Multistate Tax Report, and State Tax Notes, and is a frequent speaker at local and national conferences. Ferdinand received his J.D. from George Mason University School of Law, and his B.A. from George Mason University. Ferdinand is the former Chair of the State and Local Taxes Committee for the District of Columbia Bar.

Raul Katz, Director of Business Strategy Research at the Columbia Institute for Tele-Information. He is also President of Telecom Advisory Services (TAS), an economics and policy consulting firm specialized in telecommunications and digital technology. Prior to founding TAS, Dr. Katz was a Lead Partner and Head of the telecommunications practice in North America and Latin America for Booz Allen & Hamilton. He was an adjunct professor at Columbia Business School for ten years, and is currently Visiting Professor at the Universidad de San Andres (in Argentina). He has written a number of books, including *The Information Society: an International Perspective* (Praeger, 1988), *Creative Destruction: Business Survival Strategies in the Global Internet Economy* (MIT Press, 2000), and *Driving Demand for Broadband Networks and Services* (Springer, 2014).

Technical Guide for CITI Online Video Seminar

The virtual seminar will be facilitated using the WebEx platform. If you are unfamiliar with this platform, the following are the steps needed to connect and participate.

Hardware Requirements:
1. A computer running either Windows or Apple OS X
2. Broadband Internet Connection
3. A webcam
4. A microphone (sometimes integrated with Webcam)
5. Speakers/Headphones

Note: WebEx offers apps for Android, Blackberry and iOS tablets and Smartphone. Instructions will be given below for these devices.

For Computer

Initiating the video conference

1. The main email that this document is attached to contains a link. Please save this email, as it contains the link to access the call. You will be able to join the call up to 30 minutes prior to the start time, by clicking the link.

2. When you click the link it will take you to the WebEx website.   If you have used Webex before, the meeting center should start immediately. If you have not, a prompt will pop up asking to download an extension or program to connect to the meeting. If you would like to download the software ahead of time, you can do so by clicking here and then enter your name and Email address and press "Test a Meeting". On clicking the link you will see:

   a. On the right hand side, enter your name and email address, and click connect. It will take a minute or two to connect to the system. *Note*: If this is your first time connecting to a WebEx meeting the WebEx software will be automatically downloaded. This may take up to 30 minutes depending on your network connection. Once connected you will see on the right hand side a list of all the participants as well as the video feed from the connected participants.
   b. On the left hand side of your desktop click "Audio conference" or on some machines it will say "Connect Audio" , This will give you two options, "using your computer" or "calling in by phone." Click on "using your computer." Use the option to test your speakers as well as the microphone. You can then close the test. On a MAC you can close it by clicking the X in the top left corner. On a PC just click "Ok". Until you close the test box, you will not be connected to the Audio.

3. Under participants find your name. On the left side of your name will be a display showing that you are connected to audio. On the right side of your name there will be a small icon (it looks like a box and a triangle) that looks like a camera. Clicking on that camera will turn

your camera on. Next to the camera icon, there is a microphone button. Clicking that button will mute your microphone.

4. At the bottom of the screen is a chat box. You will be able to send private messages or messages to the entire room through the chat box. We recommend that if you have questions for individual presenters, to send them an individual message. In order to do that select their name from the drop down menu.

5. If a presenter is using slides, they will appear to the left of the video in the white space. If you would like to view the speaker as well as the last 5 speakers, you can put the video feed into full screen mode, by hovering over the video with your mouse and pressing the full screen icon (box with four outward arrows) that will appear. Note: You will not be able to view slides in full screen mode.

Participating during the conference:

To ask a question or make a comment use the "Raise Hand" button below the list of participants. This will alert the moderator who will recognize you when appropriate. After being recognized please press the "Lower Hand" button and begin speaking. Note: It may take a second or two for your microphone to go live after being recognized.

Troubleshooting:
If during the event you experience any technical difficulties and need support. Please call Jason Buckweitz at (212) 854-4222, who will help you with any questions or problem you may be having.

Alternatively, if you are having problems connecting to the call, you can call Webex Customer support at 1 866 863 3903 and press option 2

For Smartphones (Android/iOS):

The WebEx application can be downloaded to any iOS or Android based device. It can be downloaded from the App Store (Apple) or Google Play (Android) and searching for WebEx.

Once the app is downloaded enter your name and the meeting code. If you're on LTE or WiFi or other high speed connections you will be able to use the video as well as the audio.