JOURNEY

The training continues

Thursday September 12th 2024 | 8h30-19h00 | Uni Mail | Room MS150

TAXATION OF DATA AND ARTIFICIAL INTELLIGENCE

CONFERENCE

Organisation

Prof. Dr. Xavier OBERSON, Professor of Tax Law, Faculty of Law, University of Geneva

With the collaboration of **Prof. Dr. Alara Efsun YAZICIOGLU**, Assistant Professor of Tax Law, Faculty of Law, Kadir Has University

The conference will focus on the impact of new fundamental developments, such as big data and artificial intelligence, on tax systems. It will explore possible new approaches and taxes, notably data taxes, AI or robot taxes, to address these developments.

Public
Lawyers, magistrates, trainee lawyers, jurists

CHF 100.- for trainee lawyers and students

CHF 150.- for all other participants

The price is inclusive of the documentation, which will be sent to participants **exclusively electronically** prior to the conference

Information | Registration online (before 06.09.2024)

jdf@unige.ch | **https://www.unige.ch/formcont/en/courses/taxation-data-ai**

UNIVERSITÉ DE GENÈVE

P R O G R A M

08h30-09h15	**Registration**
09h15-09h30	**Opening Speech**

Prof. Dr. Xavier OBERSON, Professor of Tax Law, Faculty of Law, University of Geneva

Session I/Taxation of Data

Moderator: **Prof. Dr. Alara Efsun YAZICIOGLU**, Assistant Professor of Tax Law, Faculty of Law, Kadir Has University

09h30-10h00	**Shortcomings of the Tax System in Taxing Data** / **Prof. Dr. Reuven S. AVI-YONAH**, Irwin I. Cohn Professor of Law, Director of the International Tax LLM Program, University of Michigan
10h00-10h30	**A Theory of Data Tax** / **Prof. Dr. Omri MARIAN**, Professor of Law, University of California Irvine, School of Law

Coffee Break

11h00-11h30	**Data Dependence Tax** / **Dr. Yakov FEYGIN**
11h30-12h15	**Data Collection Tax** / **Prof. Dr. Xavier OBERSON**, Professor of Tax Law, Faculty of Law, University of Geneva & **Prof. Dr. Alara Efsun YAZICIOGLU**, Assistant Professor of Tax Law, Faculty of Law, Kadir Has University

Lunch Break (take your own lunch)

Session II/Taxation of Artificial Intelligence

Moderator: **Prof. Dr. Xavier OBERSON**, Professor of Tax Law, Faculty of Law, University of Geneva

14h00-14h15	**The Design of a Tax on Artificial Intelligence** / **Prof. Dr. Xavier OBERSON**, Professor of Tax Law, Faculty of Law, University of Geneva
14h15-14h45	**Normative Approaches to Taxing the Use of AI** / **Prof. Dr. Christina DIMITROPOULOU**, Assistant Professor of International Tax Law, Department of Tax Law, Faculty of Law, Maastricht University
14h45-15h45	**Taxing Autonomous or Sentient AI** / **Dr. Lucas DE LIMA CARVALHO**, Founder of the Latin American Tax Policy Forum (LATPF) and Columnist of Tax Notes International

Coffee Break

16h15-16h45	**Problems with AI as a Tax Planner** / **Bret N. BOGENSCHNEIDER**, PhD, JD, LLM, Associate Professor of Accounting, Western Illinois University
16h45-17h00	**Robo-Data Tax** / **Prof. Dr. Xavier OBERSON**, Professor of Tax Law, Faculty of Law, University of Geneva & **Prof. Dr. Alara Efsun YAZICIOGLU**, Assistant Professor of Tax Law, Faculty of Law, Kadir Has University
17h00-17h30	**Policy Options to Address the "Robot Threat"** / **Prof. Orly MAZUR**, Associate Professor of Law, Dedman School of Law, Southern Methodist University

Session III/Conclusions

18h00-18h30	Debate
18h30-19h00	Concluding Remarks

End of the conference