

## **IFA 74th Annual Congress Berlin, Germany**

### **Subject 2**

#### **Big data and tax – domestic and international taxation of data driven business**

**General Reporter:** Gary Sprague (USA)

**Chair:** Wolfgang Schön (Germany)

#### **Short description**

“Big Data”, i.e. projects, software, services or business functions that involve collecting, aggregating, structuring, and analysing large information sets, in particular the application of data analytics and artificial intelligence, has given rise to multiple business models permeating the global economy. The panel will provide an introduction to the main legal and fiscal features of Big Data and will discuss elected business models and their treatment under domestic tax law, tax treaties and the law governing indirect taxation (including VAT and DST). A central element of this analysis will be the interaction between the legal and fiscal characterisation of Big Data transactions.