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# Taxation, Digital Transformation and the European Union

1 and 2  
October 2025

University  
of Bergamo  
Italy

Conference organized within the framework of 2022 PRIN Project: "The Impact of the Common Constitutional Traditions of EU Member States on the Process of Europeanisation of Tax Law"\*

» Principal Investigator:

**Pasquale PISTONE**, Dipartimento di Scienze Economiche e Statistiche, Università degli Studi di Salerno

» Local Unit Managers:

**Gianluigi BIZIOLI**, Dipartimento di Giurisprudenza, Università degli studi di Bergamo

**Mario NUSSI**, Dipartimento di Scienze giuridiche, Università degli Studi di Udine

**Wednesday, 1 Oct.** | Sede Bernareggi, via Pignolo 76, aula 1

## FIRST SESSION:

### Digitalization and new Forms of Wealth

#### 14.30 | Welcome Address

» **Lucio IMBERTI**, Director of the Department of Law, University of Bergamo

#### 14.35 | Introduction to the First Session

Chairman: » **Gianluigi BIZIOLI**, University of Bergamo

#### 14.45 | Keynote Speech

**The Europeanization of Law through the EU General Principles**

» **Massimo CONDINANZI**, Judge of the Court of Justice of the European Union and Professor of EU Law, University of Milan (*online*)

#### 15.30 | Data, Crypto Assets and Metaverse require new Forms of Taxation?

» **Dario STEVANATO**, Professor of Tax Law, University of Trieste

#### 16.00 | The European Proposals for a Digital Service Tax, the Internal Market, and the new International Scenario

» **Wei CUI**, Professor of Law, University of British Columbia (*online*)

#### 16.30 | The Directive on the Global Minimum Tax and the Domestic Implementation

» **Irena KLEMENČIĆ**, Assistant Professor, University of Zagreb

#### 17.00 | The EU Regulatory AI Framework and Tax Administrations

» **Aikaterini PANTAZATOU**, Professor of Tax Law, University of Luxembourg

#### 17.30 | Scheduled Speeches

» **Roberto SCALIA**, University of Bergamo

#### 18.00 | Closing Remarks

**Thursday, 2 Oct.** | Sede Pignolo, via Pignolo 123, aula 6

## SECOND SESSION

### Digital Transformation, Tax Administration and Tax Courts

#### 9.00 | Introduction to the Second Session

Chairman: » **Pasquale PISTONE**, University of Salerno, IBFD and WU Vienna

#### 9.15 | Taxing AI Across the Borders

» **Jeremy BEARER-FRIEND**, Associate Professor of Law, George Washington University Law School

#### 9.45 | The Collection and the Use of Data in the Italian Experience

» **Antonio MARINELLO**, Professor of Tax Law, University of Siena

#### 10.15 | Digital Transformation of the Tax Administration and Taxpayer's Rights in an EU Perspective

» **Alessia TOMO**, Researcher, University of Salerno

#### 10:45 | Coffee Break

#### 11.15 | Artificial Intelligence and Judicial Decision-Making in Tax Law

» **Heribert ANZINGER**, Professor of Business and Tax Law, University of Ulm

#### 11.45 | Scheduled Speeches

» **Federico BERTOCCHI**, and **Luca SABBI**, University of Bergamo

#### 12.15 | Closing Remarks

### Scientific Committee:

Prof. Gianluigi Bizioli

Prof. Mario Nussi

Prof. Pasquale Pistone

### Organization:

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