



Finanziato
dall'Unione europea
NextGenerationEU



Ministero
dell'Università
e della Ricerca



Italiadomani
PIANO NAZIONALE
DI RIPRESA E RESILIENZA



UNIVERSITÀ
DEGLI STUDI
DI BERGAMO

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:

Immacolata Musuruca

immacolata.musuruca@unibg.it



UNIVERSITÀ
DEGLI STUDI
DI UDINE



UNIVERSITÀ DEGLI STUDI DI SALERNO

(*) Studio finanziato dall'Unione Europea - NextGenerationEU - Piano Nazionale di Ripresa e Resilienza (PNRR) M4 C2 INVESTIMENTO 1.1 - BANDO PRIN 2022 (D.D. MUR n. 104 del 02/02/2022) --CUP UL UniBg: F53D23003610006