

Taxation in the Data-driven Economy: Critical Perspectives and New Paradigms

Blended Intensive Programme (BIP)

ID: 2024-1-HR01-KA131-HED-000197229-12

Coordinating Institution:

University of Rijeka, Faculty of Law (Croatia)

Partners:

Charles University, Faculty of Law (Czech Republic)

Erasmus School of Law, Erasmus University Rotterdam (Netherlands)

Faculty of Law of the University of Antwerp (Belgium)

Károli Gáspár University of the Reformed Church (Hungary)

Tilburg Law School, Tilburg University (Netherlands)

University of Bergamo (Italy)

Calendar and Venue

Virtual component: 15 June 2026 – 30 June 2026

Online lectures will take place on Mondays and Wednesdays from 15:00 to 18:00 (CET) and will be delivered via MS Teams.

Participants are required to have a stable internet connection, as well as access to a computer, headset, and webcam.

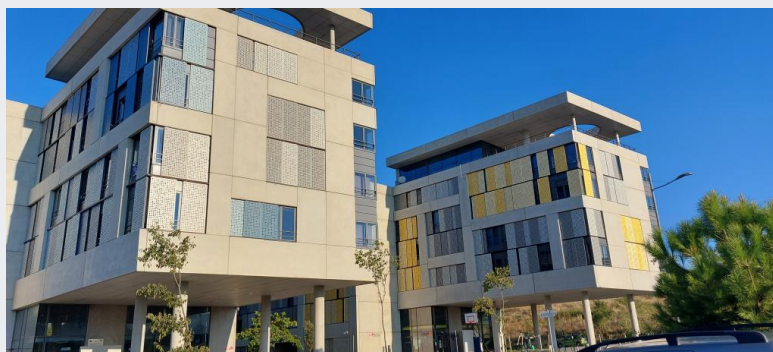
Physical component: 06 July 2026 – 10 July 2026

The physical component will take place at the Trsat campus of the University of Rijeka, Croatia.



Accommodation

Accommodation for participating students will be arranged at the [Student Dormitory Trsat](#), located within the Campus of University of Rijeka.



Assessment and ECTS Recognition

Successful completion of the course will earn 3 ECTS credits. Participants will also receive a Certificate of Completion from the coordinating institution.

ECTS credits will be awarded based on active participation in classes, completing the virtual component, preparing a presentation during the in-person sessions, and collaborating in group work to produce a final project.



Programme overview

Objectives

This BIP is designed for students with backgrounds in law and/or economics to critically examine how today's data-driven economy shapes modern fiscal states and tax systems.

The programme begins by exploring the historical development of the fiscal state, highlighting its foundational connections to democracy, the rule of law, and fundamental rights. Building on this foundation, students will analyze different tax bases – including income, profits, wealth, and consumption – and assess the policy options for effectively taxing a diverse range of actors in the digital economy. The programme also addresses pressing contemporary challenges, such as calls for reallocating taxing rights among states and tackling profit shifting and base erosion within complex global value chains.

Designed to provide both legal foundations and practical tools, this BIP equips students to critically assess taxation of individuals and corporations in the digital age. Through active engagement, participants will develop a strong grasp of core tax principles and contribute thoughtfully to ongoing debates on tax reforms and tax policy.

Learning outcomes

- Understand and evaluate the underpinnings of current tax systems through the historical evolution of the state and its wielding of the power to tax, and relate this evolution to core concepts such as democracy, the rule of law, and fundamental rights;
- Explain how the basic principles of corporate taxation anchored in the 'brick and mortar economy' apply in the context of the data-driven economy;
- Critically reflect on the tax challenges and potential legal solutions derived from tax problems at the data-driven economy;
- Evaluate how business decision-making within highly digitalized global value chains has a clear tax impact;
- Develop and defend arguments, either individually or in a group, to support a particular position regarding changes/modifications of the current rules.

Final product

Joint presentation of students working in groups.

Workload

The overall workload is 72 hours, split as follows:

- 12 hours of synchronous online sessions;
- 30 hours of self-study and teamwork;
- 30 hours of onsite activities.

Detailed programme

Virtual component

Date and Time	Lecturer(s)	Topic
15 June 2026 15 – 18h	<i>Assist. Prof. Dr. Sam van der Vlugt</i> (Erasmus University Rotterdam)	Historical evolution of the Fiscal State: taxation, democracy, and the rule of law
18 June 2026 15 – 18h	<i>Assoc. Prof. Dr. Stjepan Gadžo</i> (University of Rijeka)	Subjects of Taxation and Tax Behaviour
22 June 2026 15 – 18h	<i>Assoc. Prof. Dr. Tarcísio Diniz Magalhães</i> (University of Antwerp)	What to Tax: the Objects of Taxation
24 June 2026 15 – 18h	<i>Assist. Prof. Dr. Ricardo García Antón</i> (Tilburg University)	Cross-Border Dimension of Taxation



Physical component (location: "Akvarij", Campus of the University of Rijeka, Ulica Radmile Matejčić 5, Rijeka)

Date	Activity and lecturer(s)
<p>Monday 06.07.2026</p>	<p>10:45-11:00 Welcome words <i>Assoc. Prof. Dr. Stjepan Gadžo (University of Rijeka)</i></p> <p>11:00-13:00 Tax equality and tax fairness: Part One <i>Prof. dr. Gianluigi Bizioli (University of Bergamo)</i> <i>Adjunct Prof. dr. Federico Bertocchi (University of Genoa)</i></p> <p><i>Lunch break</i></p> <p>14:00-16:00 Tax equality and tax fairness: Part Two <i>Prof. dr. Gianluigi Bizioli (University of Bergamo)</i> <i>Adjunct Prof. dr. Federico Bertocchi (University of Genoa)</i></p> <p>Afternoon: free time</p>
<p>Tuesday 07.07.2026</p>	<p>9:00-11:00 Workshop: comparative examples of extinct taxes (Part One) <i>Assist. Prof. Dr. Sam van der Vlugt (Erasmus University Rotterdam)</i></p> <p>11:00-13:00 Workshop: comparative examples of extinct taxes (Part Two) <i>Assist. Prof. Dr. Sam van der Vlugt (Erasmus University Rotterdam)</i></p> <p>14:00-19:00 Boat trip around the Kvarner bay (lunch and drinks included)</p>
<p>Wednesday 08.07.2026</p>	<p>9:00-11:00 Taxing individuals in the data-driven economy <i>Dr. Marilena Crăciun (University of Bucharest)</i></p> <p>11:00-13:00 Taxing Corporate Profits: Main Challenges <i>Dr. Marilena Crăciun (University of Bucharest)</i></p> <p><i>Lunch break</i></p> <p>13:00-15:00 Case Studies: Corporate Tax Planning and Tax Abuse <i>Assoc. Prof. Dr. Zsombor Ercsey</i></p>

	<p style="text-align: center;"><i>(Károli Gáspár University of the Reformed Church, Budapest)</i></p> <p style="text-align: center;">15:00-16:00</p> <p style="text-align: center;">Interactive Discussion Session: Making Corporations Pay Their “Fair Tax Share” <i>Assoc. Prof. Dr. Zsombor Ercsey</i> <i>(Károli Gáspár University of the Reformed Church, Budapest)</i></p> <p style="text-align: center;">Afternoon social event: guided tour of the Rijeka city centre</p>
<p style="text-align: center;">Thursday 09.07.2026</p>	<p style="text-align: center;">9:00-11:00</p> <p style="text-align: center;">Consumption as a Tax Base: Lessons from the Past, Challenges of the Present <i>Dr. Pavel Martiník (Charles University Prague)</i></p> <p style="text-align: center;">11:00-13:00</p> <p style="text-align: center;">Taxing wealth in the Data-Driven Economy <i>Assoc. Prof. Dr. Tarcísio Diniz Magalhães (University of Antwerp)</i></p> <p style="text-align: center;"><i>Lunch break</i></p> <p style="text-align: center;">14:00-16:00</p> <p style="text-align: center;">Workshop: Rethinking Tax Systems: A Critical Perspective <i>Assoc. Prof. Dr. Tarcísio Diniz Magalhães (University of Antwerp)</i></p> <p style="text-align: center;">Afternoon: free time</p>
<p style="text-align: center;">Friday 10.07.2026</p>	<p style="text-align: center;">9:00-13:00</p> <p style="text-align: center;">Students’ Group Project Presentations <i>Commentators: Assist. Prof. Dr. Sam van der Vlugt (Erasmus University Rotterdam)</i> <i>& Viktorija Pisačić (University of Rijeka)</i></p> <p style="text-align: center;">13:00-14:00</p> <p style="text-align: center;">Conclusions: Tax Base(s) of the Future <i>Assoc. Prof. Dr. Tarcísio Diniz Magalhães (University of Antwerp) & Assoc. Prof. Dr. Stjepan Gadžo (University of Rijeka)</i></p>