Institute for Austrian and International Tax Law Vienna
WU Global Tax Policy Center

WIRTSCHAFTS UNIVERSITÄT WIEN VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

The Future of Tax Symposium

11-12 February 2026

WU Vienna

Tax policy and administration have evolved rapidly in the past five years as a response to seismic changes in the global economy, global political economy, technological innovations, and the need to adapt to non-economic shocks such as the effects of climate change and the Covid 19 Pandemic. For policy makers, these external forces are on top of domestic pressure to raise revenues to fund government and offer a tax system that is transparent, fair, and easy to navigate with to ensure maximum compliance. The past two years in particular have demonstrated how challenging it is to policy makers to plan for even the medium-term, given the ever fluid global environment.

This Symposium brings together a group of policy makers, tax practitioners, tax analysts, academics, businesses to brainstorm and discuss several of the most critical issues facing tax systems. We will consider the tax system on the ground, exploring the efficacy and viability of existing instruments, the scope for new instruments as well as the impact of the expanded focus and role of tax administration. We will then move the discussion to the global level and reflect on the evolution of tax and competitiveness and discuss future directions of the global tax environment. We will consider the following questions and issues:

1. Through a study of the major tax instruments, is there an "optimal tax mix" we can identify?
2. Does the tax policy of the future address issues of fairness and equity?
3. What will the tax administration of the future look like? What will be the priorities and challenges?
4. What is the role of technology today and will it change in the next five to ten years?
5. How will data continue to transform tax administrations?

A. At the Global level:

6. What does the global tax environment look like now? What might it look like in five years?
7. What are the main systemic challenges facing the international tax system?
8. What are the specific challenges facing the global economy, regional groups, and

9. How does the current and expected future global environment affect competitiveness and ability to attract investment?
10. How will tax systems interact with other areas such as investment and trade?

Proposed Agenda

February 10. 2026

Welcome reception

February 11, 2026

9:30-10:00	**Welcome, Introduction** Richard Stern, Director of the Global Tax Policy Center Co-Host (WB?)
10:00-11:15	**1. Setting the Scene:** Round table discussion of what are the major issues facing tax systems now and in the future, Moderator: 6 Participants Discussion of the major issues facing tax systems today and what factors will shape tax systems over the next five to 10 years. **An issue to keep in mind for the conference is whether there is an "optimal tax mix" and if so, what does it look like?**
11:15-1135	**Coffee Break**
11:35- 13:00	**2. Tax policy post Pillar 2: characteristics of tax policy in the future** Moderator: 3 speakers, 2 discussants Although the fate of Pillar 2 implementation is still playing out, the global tax system has new rules, either explicit or implicit, that govern tax policy. Corporate Income tax rates now have an indicative floor. What are the options and alternatives that How are countries responding to external and internal pressures. What options do countries have and what issues should they be thinking about?
13:00-14:30	**Lunch**
14:30-16:00	**3. Indirect taxes** Moderator: 3 speakers, 2 discussants Governments rely heavily on indirect taxes to raise revenue, to deal with inequality issues, and as instruments to change behavior. Despite the headline focus on direct tax, it is indirect taxes which

	could potentially undergo the most change in the future. We will consider how consumption tax base be broadened without increasing perceived or actual inequality. In addition, the potential for indirect tax evolution is high especially with technological innovation on the administration side. This session explores where we are now with indirect taxation and what potential evolution could look like in the near and long terms.
16:00-16:20	**Coffee Break**
16:20-17:30	**4. Other Taxes (PIT, wealth taxes, environmental taxes)** Since the Covid 19 Pandemic, most governments have discussed the possibility and potential of new tax instruments, especially ones which have social benefits alongside revenue generation and might be more politically possible to implement. This session looks at the current and future states of environmental taxes (and mechanisms such as CBAM), wealth taxes, and others.
17:30-17:45	**Day 1 wrap up**
	Conference dinner

February 12, 2026

9:30-9:45	**Day 1 recap.** Richard Stern, Director of the Global Tax Policy Center Co-host (WB?)
9:45-11:15	**5. Tax Administration and the role of technology and data: what does the tax system of the future look like?** Moderator: 3 speakers, 2 discussants Tax administrations have evolved rapidly in the last decade, due to innovations in technology, access to big data, changes in compliance strategies, and a stronger focus on the taxpayer as customer. The move towards increased tax transparency has meant that tax administration now have access to unprecedented amounts of date both at the domestic and international levels. A discussion on how this evolution came about, what are the new strengths and risks, and how has tax administration's role changed not only in the tax system but also in the economy at large?

	Included in this session is the question of what the tax administration of the future could look like.
11:15-11:35	**Coffee Break**
11:35- 12:35	**6. Tax and competitiveness** Moderator: 4 speakers, 1 discussant How has the role of tax changed in a country/region's tools to attract investment. What is competitiveness moving ahead and what instruments do countries have to gain a competitive edge? This session will examine how tax, investment and "tax adjacent" areas such as trade interact exploring potential conflicts and synergies.
12:35-13:45	**Lunch**
13:45-15:00	**7. From country to global tax architecture: Is multilateralism still desirable or even possible?** Moderator: Panel discussion 6 people This panel will discuss the framework for setting international tax arrangements in the light of the on-going discussions on the role of the OECD / G20 and the new UN Tax Framework Convention and the emergence of regional tax groups .It will also examine how to respond to challenges to the multilateral approach which has been a major theme in the international tax debate over the last decade.
15:00-15:15	**Coffee Break**
15:15-16:45	**8. What does the Tax System of the Future look like?** Moderator: Round table 8 people This final roundtable is a brainstorming session, covering all of the areas and issues raised during the symposium and beyond. The aim of this session is to return to the "optical tax mix" question and to see if we can sketch what the tax system looking forward

	can look like. Additionally, this session will identify gaps in the research agenda and how by working together we can address these gaps by,for example, creating a new platform to take forward the dialogue.
16:45-17:15	**Conclusions and next steps** Richard Stern Co-Host