

5TH INTERNATIONAL TAX CONFERENCE CASP SGH

**Contemporary challenges of tax systems:
technology, globalization and legal certainty**

WARSAW, 8 OCTOBER 2026, SGH, BUILDING C, AULA I

120 lat SGH.
Tradycja, która tworzy jutro

SGH Centrum Analiz
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The purpose of the 5th International Tax Conference CASP SGH entitled “Contemporary challenges of tax systems: technology, globalization and legal certainty” is to analyse the most important changes affecting modern tax systems and to seek solutions that reconcile fiscal effectiveness with legal certainty, economic competitiveness and the protection of taxpayers’ rights.

The conference programme consists of three thematic panels. The first panel will be devoted to tax legal certainty, experience from ten years of applying the GAAR clause in Poland, and instruments for dispute prevention and building trust between taxpayers and the tax administration.

The second panel, conducted in English, will focus on the international tax system after BEPS 2.0, including global tax coordination, Pillar Two implementation, taxation of the digital economy and new challenges for tax certainty.

The third panel will address the use of artificial intelligence in tax administration and business, the legal and ethical principles of its application, and the development of the state’s regulatory intelligence. The conference will conclude with a summary of the key takeaways and directions for further debate.

The conference aims to create a discussion forum for representatives of academia, public administration, the judiciary, business and tax advisory.

SCIENTIFIC COUNCIL

Prof. dr hab. Hanna Litwińczuk

Prof. dr hab. Adolfo Martín Jiménez

Prof. dr hab. Wiesław Czyżowicz

Prof. dr hab. Jan Głuchowski

AGENDA

Participant registration

8:30-9:30

Opening of the conference

9:30-9:45 His Magnificence, Rector of SGH, dr hab. Piotr Wachowiak, prof. SGH

Welcome address

9:45-9:55 Head of the Department of Tax Law and CASP SGH
- prof. dr hab. Dominik J. Gajewski
President of IFA Poland - dr Wojciech Sztuba

Inaugural address

9:55-10:10 dr Jarosław Neneman, Undersecretary of State, Ministry of Finance and Economy

Panel I: Tax legal certainty – between fiscal effectiveness and system stability.

Moderator: prof. dr hab. Dominik J. Gajewski (SGH, NSA)

Panel participants: Maciej Jaśniewicz (sNSA), dr hab. Wojciech Morawski, prof. UMK (Chair of the GAAR Council, UMK); Dariusz Zasada (Deputy Director, Large Taxpayers Department, Ministry of Finance), attorney Marek Gizicki (Partner, Deloitte), dr Mikołaj Kondej (PwC)

10:10-11:40 **1. 10 years of GAAR in Poland (2016–2026) – assessment and future**
Evolution of the application of Article 119a of the Tax Ordinance
Case law of the Supreme Administrative Court and the role of the Council for Counteracting Tax Avoidance
GAAR and the principle of legal certainty and predictability of taxation
De lege ferenda conclusions for the next decade

2. Prevention instead of dispute – building a trust-based system
Individual tax rulings and protective opinions
Legislative stability as an element of Poland's investment attractiveness

Coffee break I

11:40-12:10

AGENDA

Panel II – panel in English

International plot twists – the world after BEPS 2.0.

Moderator: dr Monika Laskowska (CASP SGH, IFA WIN)

Panel participants: Michelle Harding (Counsellor to the Director CTPA, OECD), dr Giammarco Cottani (Founding and Managing Partner, NOEMA Global Advisory; Senior Fellow, School of Transnational Governance, European University Institute), Piotr Piontkowski (Head of GloBE Implementation Unit in MoF, Poland), Dorota Bokszczanin (Partner, PwC Poland).

1. OECD presentation: current and future directions of the OECD's work in taxation

2. Taxation of cross-border services

12:10-13:40

- Transfer pricing and intra-group services, potential areas of dispute;
- Taxation of cross-border services in a broader context, including the interaction between withholding tax, VAT and place-of-supply rules, and digital services taxes (DSTs);

3. Pillar Two (GloBE) – implementation status and practical challenges

- Implementation status in Poland;
- The future of international tax coordination: will Pillar Two remain a common standard or evolve towards the coexistence of different domestic minimum tax systems;

4. Cooperative compliance

- Can cooperative compliance, in particular tax function frameworks, become a better instrument for improving tax risk management in view of the need to prepare and process significant volumes of data?

Coffee break II

13:40-14:20

AGENDA

Panel III: Artificial Intelligence and the future of regulatory intelligence

Moderator: dr Andrzej Pałys (CASP SGH)

Panel participants: dr Artur Bogucki (Oxford University, Oxford), dr Agnieszka Franczak (Jagiellonian University, Krakow), dr Konrad Maj (SWPS, Warsaw), Barbara Fazan (Budimex Group), Grzegorz Ziółkowski (Coca-Cola HBC), Artur Tanona (ML Engineer)

1. AI in tax administration – practice and development directions

Use of AI in risk analysis, detecting abuses and selecting audits

Data integration (JPK, KSeF) and interoperability challenges

Future skills in tax administration

2. Legal and ethical framework for AI use

Transparency of algorithms and the right to an explanation of decisions

Protection of personal data and control of automated decisions

Impact of AI on the taxpayer-state relationship

3. Regulatory intelligence of the state

Building analytical capabilities in administration

International cooperation and exchange of information

Can Poland become a regional leader in digital tax administration?

Closing summary and closing of the conference – dr Monika Laskowska (CASP SGH, IFA WIN)

14:20-15:50

15:50-16:00

MODERATORS



prof. dr hab. Dominik J. Gajewski

Professor of social sciences in the discipline of law; Head of the Department of Tax Law at SGH and the Centre for Tax Analyses and Studies at SGH. He served as Head of the Economic Analysis Team in the Case Law Office of the Supreme Administrative Court. Judge of the Supreme Administrative Court, adjudicating in tax matters in the Financial Chamber. In 2014-2016 he was a member of the Consultative Council on Tax Law at the Ministry of Finance. In 2016 he was appointed to the Council for Counteracting Tax Avoidance at the Ministry of Finance. He served as an expert of the European Commission on developing strategies to counter international tax avoidance. Team Europe expert at the Representation of the European Commission in Poland.



dr Monika Laskowska

Doctor of political and administrative sciences, tax adviser and coordinator of CASP SGH. In 2019, she received the LMG Europe Women in Business Law Awards as the best transfer pricing expert in Europe. She served as Partner at PwC Poland and currently advises the government and public sectors in the Gulf states. She held the position of Deputy Director in the Income Taxes Department at the Ministry of Finance and acted as competent authority in international procedures. She was a delegate to the OECD and EU JTPF. In the 2022-2025 term, she was a member of the board of the Polish IFA Branch; she is currently a member of the IFA Supervisory Board. Author of several dozen academic publications, including a monograph.



dr Andrzej Pałys

Doctor of laws, expert in digital transformation, artificial intelligence and technologies supporting tax and legal processes. Director at PwC Poland and EMEA Technology Driver, responsible for developing and implementing innovative technology solutions for tax and legal functions in Europe, Africa and the Middle East. He combines an academic perspective with many years of practical experience gained through transformation projects for public and private organisations in Poland and abroad. Author and co-author of academic and expert publications on digitalisation, artificial intelligence, process automation and organisational transformation. Co-author of the monograph "AI for Lawyers. Artificial Intelligence in the Practice of Legal Professions".

ORGANISATIONAL INFORMATION

8 October 2026 | Warsaw

9:30-16:00

Registration of on-site participants from 8:30



REGISTRATION

Prior registration is required by completing and submitting the registration form available at www.casp.sgh.waw.pl

Due to the limited number of seats, you will receive registration confirmation by email at the address provided in the form a few days before the conference. Please enter your email address carefully.

PARTICIPATION IN THE CONFERENCE IS FREE OF CHARGE.



ON-SITE

SGH Warsaw School of Economics
Al. Niepodległości 128
(corner of Madalińskiego), Warsaw
Building C, Aula I



CONTACT

Contact the conference organisers: mlaskow1@sgh.waw.pl

Details available at:
www.casp.sgh.waw.pl
www.ifa.org.pl

Organiser:

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