

General Seminar

Taxing robots?

Tuesday 4 December 2018

12.30 to 2.30 pm

Sciences Po, Room Goguel
27, rue Saint-Guillaume
75007 Paris

It is widely assumed that already in the next decade, the use of labour-saving devices with implemented artificial intelligence (“robots”) will lead to a dramatic transition of the workforce in most sectors of the economy. The ensuing loss of jobs that have traditionally been performed by human employees would then likely result, at least temporarily, in reduced wage tax and payroll tax revenues, increasing income inequality and a disruption of the labour market. Against this backdrop, the idea of taxing the use of robots that replace human workforce, or even taxing the robots themselves, has emerged in media and scholarly writings. A paper written by Joachim Englisch argues, however, that conferring taxable person status on robots would be premature. Regarding the more moderate proposals to tax the use of robots, skepticism is advised, too, except when specific conditions are met. In particular, proponents of a “robot tax” tend to underestimate how capital mobility and international tax competition could easily undermine the respective objective of such a tax in many instances.



Speaker

Joachim Englisch, Universitaet Muenster and Sciences Po, Alfred Grosser Chair & Visiting Professor at Sciences Po, CEE

Joachim Englisch holds a chair for public law and tax law at the law faculty of Muenster University. He is also the managing director of Germany’s longest-standing institute for tax law. He serves as appointed member of tax expert groups with the OECD and with the EU Commission, and advises national governments. He has held visiting positions in several universities both in Europe and overseas. His research focuses on “Designing an international tax system fit for the digitalised Economy”

Discussion

Bruno Palier, Sciences Po, CEE & LIEPP, CNRS

Apolline Taillandier, Sciences Po, CEE & MaxPo

Compulsory registration on the link above

Contact: katia.rio@sciencespo.fr