



**International Tax Policy Forum and
Institute of International Economic Law**
Conference at Georgetown University Law Center
500 First St., NW, 9th floor, Washington, DC 20001
In Person and via Zoom
Friday, June 27, 2025



Tariffs and Other Destination-Based Levies

With a keynote address by Treasury Deputy Secretary Michael Faulkender

As of June 1, 2025, the average U.S. effective tariff rate was 15.6%, the highest level since 1937, and a 550% increase from February of this year, when it was 2.4%. The elevated tariffs apparently are intended to be used as leverage in negotiating lessened barriers to U.S. exports as well as to enhance federal revenues.

The rise in tariffs echoes a longer-term domestic and international trend towards taxation of sales and income at the place of destination. Examples include: increased allocation of interstate business income on the basis of sales; the U.S. foreign derived intangible income (FDII) and Base Erosion Anti-Abuse Tax (BEAT) regimes; the withholding tax on cross-border services under Article 12A of the United Nations Model Tax Convention adopted in March; and the allocation of certain multinational income to market jurisdictions under Amount A of Pillar One, developed under the auspices of the OECD.

Although not enacted, the Republican Party's 2016 tax proposal ("A Better Way") included a destination-based cash flow tax that would have re-oriented business income taxation from an origin to a destination basis.

This conference will: review the authority of the President to levy tariffs and their economic effects; assess other destination-based levies, including digital services taxes, withholding taxes, and the destination-based cash flow tax; and discuss how policymakers should think about alternative destination-based levies. The program will conclude with a keynote address by Treasury Deputy Secretary Michael Faulkender.

Register [here](#)

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| 8:00 am | Registration and Continental Breakfast |
| 8:30 am | Welcome
Itai Grinberg (Georgetown Law)
John Samuels (ITPF) |
| 8:45 am | Tariffs
Moderator: James Hines (University of Michigan)
Presenters: Jennifer Hillman (Georgetown)
<i>Presidential authority to levy tariffs</i>
Mary Lovely (Petersen Institute for International Economics)
<i>Economic effects of tariffs</i> |
| 10:00 am | Break |
| 10:15 am | Supplements and Alternatives to Tariffs
Moderator: Dhammika Dharmapala (UC-Berkeley)
Presenters: Alan Auerbach (UC-Berkeley)
<i>The economic consequences of tariffs and other destination-based taxes</i>
Dan Winnick (KPMG)
<i>Digital services taxes and retaliatory tariffs</i>
Paul Oosterhuis (Skadden and Columbia Law School)
<i>Taxing cross-border services and the new UN Model Treaty article</i> |
| 11:00 am | How Should Policymakers Approach Tariffs and Alternatives?
Moderator: Michelle Hanlon (MIT)
Presenters: Grant Aldonas (Former Commerce Under Secretary for International Trade)
Lily Faulhaber (Georgetown Law)
Jack Mintz (University of Calgary)
Stephen Vaughn (King & Spalding) |
| 12:10 pm | Lunch |
| 12:30 am | Keynote Address
Introduction: John Samuels (ITPF)
Presenter: Michael Faulkender (Treasury Deputy Secretary, Acting IRS Commissioner) |
| 1:00 pm | Adjourn |