



International Fiscal Association

**IFA 2020 Virtual Programme
16-25 November 2020**

OUTLINE

IFA/OECD

IFA/OECD | Tuesday, 24 November 2020 | 15.00 – 17.00

Chair

Stef Van Weeghel (Netherlands)

Panel members

Barbara Angus (USA)

Liz Chien (USA)

Martin Kreienbaum (Germany)

Fabrizia Lapecorella (Italy)

Grace Perez-Navarro (OECD)

Gaël Perraud (France)

Achim Pross (OECD)

Sh. Rasmi Ranjan Das (India)

Pascal Saint-Amans (OECD)

Mike Williams (United Kingdom)

Secretary

Erisa Nuku (Netherlands)



Scope of the Seminar

The IFA/OECD seminar addresses several major developments in the international tax arena. It is comprised of two segments namely an OECD update and the tax challenges arising from digitalisation (Pillar One and Pillar Two).

SEGMENT I – OECD Update

The first segment is intended as an update on the work of the OECD. It focuses specifically on recent developments such as the outcome of the G20 November 2020 Summit and provides an overview of other OECD work in the area of tax policy as well as other initiatives such as inter alia the forum on tax administration (FTA), tax inspectors without borders (TIWB) and the global forum on transparency and exchange of information for tax purposes.

SEGMENT II – Tax Challenges arising from Digitalisation

The second segment starts out with an update of the OECD's ongoing work on digitalisation focusing on the progress since the 2015 BEPS Action Plan 1 followed by the 2018 Interim Report, the 2019 Public Consultation Document, the 2019 Programme of Work to Develop a Consensus Solution to the Tax Challenges Arising from the Digitalisation of the Economy and finally, the 2020 Blueprints on Pillar One and Pillar Two.

Following an introduction of the building blocks of Pillar One, the panel critically addresses certain elements of Pillar One from a high-level policy, efficiency and fairness perspective and delves deeper into the potential impact for businesses, developing countries and regional hubs. Subsequently, technical questions concerning Pillar One are addressed.

The key elements of Pillar Two of the Programme (the global anti-base erosion proposal or GloBE) are then introduced followed by a debate on the technical difficulties that Pillar Two carries with it and the administrative burdens that arise from designing a globally coherent system.