



**International Fiscal Association**

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

## **OUTLINE**

# **IMPACTS OF THE ACTUAL IMPLEMENTATION OF MEASURES TO TAX DIGITAL ECONOMY**

**WIN SEMINAR | Wednesday, 18 November 2020 | 15.00 – 17.00**

### **Moderators**

Ana Claudia Utumi (Brazil)  
Carol Tello (Chair of the IFA USA Branch) (in memoriam)

### **Panel members**

Robin Chesler (USA)  
Shefali Goradia (India)  
Sheila Lawlor (Ireland)  
Patricia Mongkhonvanit (UN)  
Belema Obuoforibo (IBFD)  
Grace Perez-Navarro (OECD)  
Monique Van Herksen (Netherlands)

### **Secretary**

Fabiola Diaz Prado (Mexico)



## **Description of the panel**

There is no question about the importance of digital economy, which has even accelerated with measures to combat COVID-19 pandemic, with more people needing to work from home and increasing the online purchases due to lockdown/quarantine. On the other hand, not all countries are benefitting from digital economy's advances in relation to increase of public revenues.

The OECD Inclusive Framework ("IF"), which has worked intensely along the last years, has asked countries to wait for the final consensus on digital economy taxation, instead of taking isolated measures.

The UN has also come onboard of Digital Taxation discussions, with "Tax Issues related to the Digitalization of the Economy: Report"<sup>1</sup> in 2019 and, more recently, with proposal of new Model Treaty<sup>2</sup>, including a provision altering taxation of automated digital services.

Regardless OECD and UN recommendations, the fact is that, many countries have started to implement digital taxation measures instead of waiting for consensus on Pillar 1 and Pillar 2 OECD work.

The purposes of this panel are not discussing OECD Pillar 1 and 2, but rather to examine what types of measures countries are actually implemented in relation to income taxation, and how these measures are impacting on multinational companies working in digital economy markets.

---

<sup>1</sup> [https://www.un.org/esa/ffd/wp-content/uploads/2019/04/18STM\\_CRP12-Work-on-taxation-issues-digitalization.pdf](https://www.un.org/esa/ffd/wp-content/uploads/2019/04/18STM_CRP12-Work-on-taxation-issues-digitalization.pdf)

<sup>2</sup> <https://mnetax.com/un-committee-proposes-new-model-treaty-provision-altering-taxation-of-automated-digital-services-39609>



**TOPICS TO BE ADRESSED**

- Evolution of Digital Economy Policy viewpoint – importance of having international coordination
- Types of measures that have been adopted by countries and consequences and regional examples, comparing them with the OECD Pillars (Africa, APAC, Europe, India, USA)
- Consequences of isolated digital taxation measures
  - Corporate experience with so many countries introducing isolated measures
  - US responses to implementation of digital taxation by other countries
  - Remarks on Trade aspects of US responses
  - OECD and Europe views on US responses
- What's next?
- Tribute to Carol Tello