



**International Fiscal Association**

**IFA 2021 Virtual Event  
29 November - 1 December 2021**

## **SHORT DESCRIPTION**

**The Global Tax Agreement: the Two-Pillar Solution  
IFA Regions: the Inclusive Framework  
European Union**

**European Union | Tuesday, 30 November 2021 | 13.00 – 15.00**

### **Chair**

Luc De Broe (Belgium)

The panel discussion will start with an overview, brought by a representative of the European Commission (TAXUD), of the recent developments in the Commission's tax policy agenda in the area of digitalization, global minimum taxation and the Green Deal. Thereafter, the panel will discuss whether and to what extent it is desirable to implement the OECD/G20/IF Pillars 1 and 2 in the European Union through Directives and how such Directives could resolve typical EU issues such as potential infringements of European fundamental freedoms and state aid. The panel will also discuss the interplay between these new Directives and existing European law instruments curbing down tax competition (such as ATAD 1 and 2) and resolving cross-border tax disputes (such as the Dispute Resolution Directive). It will also focus on the effects of proposed EU tax incentives such as DEBRA and Green Deal-related incentives on the application of the global minimum tax. Attention will also be paid to the future of digital services taxes in the EU and of the proposed EU digital levy that is supposed to fund the EU budget.