International Fiscal Association

IFA 2021 Virtual Event
29 November - 1 December 2021

SHORT DESCRIPTION

The Global Tax Agreement: the Two-Pillar Solution
Practical implementation of the global tax agreement
Panel II

Panel I | Monday, 29 November 2021 | 16.30 – 18.00

Chair
Robert Danon (Chair PSC)

"Practical Implementation of the Global Tax Agreement" addresses some of the key issues surrounding the Global Tax Agreement primarily from the perspective of the fold of taxpayers who would be subject to the measures to be introduced in pursuance of the agreement. In particular, it sees the participation of Achim Pross (OECD) and of prominent tax directors and practitioners from across the Globe: Marlies De Ruiter (NL, EY), Béatrice Deshayes (FRA,LVMH), Jean-Louis Geyr (CH, Nestle), Christian Kaeser (DE, Siemens), Lisa Wadlin (US, Netflix), Ann-Maree Wolff (AUS, Rio Tinto). The Panel is meant to encompass both Pillar One and Pillar Two from a practical implementation perspective. With regard to Pillar One the following thematic areas are going to be addressed: the scope of the prospective rules, issues surrounding nexus under Amount A, Elimination of double taxation and tax certainty, Practical issues surrounding Amount B, Dispute Resolution as well as the prospected timeline. With regard to Pillar Two, it addresses issues surrounding the scope of rules, ETR calculation and determination of the tax base, Carve Outs, Simplification Measures, implementation issues surrounding the "subject-to-tax rule", perceived tensions with the existing international framework as well as the prospected timeline.