# Agenda for Public Consultation on the Tax Challenges of the Digital Economy

**OECD Conference Centre, Paris**  
**Starting at 10:00 and continuing until 18:00 on 23 April 2014**

## I. Welcome and Introduction  
**10.00 – 10.30**

This session will provide an overview of the Discussion Draft on the Tax Challenges of the Digital Economy and of the Public Comments Received.

- Opening and Welcome by Robert Stack, United States and Edouard Marcus, France
- Introductory comments by Will Morris, BIAC
- Introductory comments by John Evans, TUAC

## II. The Digital Economy and Its Key Features  
**10.30 – 11.00**

This session will focus on (i) what the digital economy is; (ii) whether the digital economy can be ring-fenced, (iii) what the key features of the digital economy are, and (iv) new business models made possible by the digital economy.

- Introductory remarks by Fergus Harradence, United Kingdom
- Presentation by Carol Doran Klein, BIAC
- Presentation by Masako Hikota, Rakuten Inc.
- Presentation by Sol Picciotto, BEPS Monitoring Group
- Discussion

## III. BEPS Issues in the Digital Economy  
**11.30 – 13.00**

This session will focus on whether, and if so how, the features of the digital economy exacerbates BEPS issues; whether the work on the BEPS Action Plan will address those; whether there are BEPS issues in the digital economy that are not adequately addressed in the BEPS action plan, and if so, how they should be addressed.

- Introduction by Martin Halloran, Australia
- Presentation by Jeroen Lammers, VNO-NCW
- Presentation by Beat Ammann, Swiss Bankers Association
- Presentation by Mary Bennett, International Alliance for Principled Taxation
- Presentation by Erika Dayle Siu, BEPS Monitoring Group
- Discussion
### IV. BROADER TAX CHALLENGES RAISED BY THE DIGITAL ECONOMY

<table>
<thead>
<tr>
<th>14.00 – 15.30</th>
<th>16.00 – 17.30</th>
</tr>
</thead>
</table>

This session will discuss whether the digital economy raises challenges that are broader than BEPS and how these challenges should/could be addressed, with a particular focus on the options included in the Discussion Draft and other options suggested by commentators.

- Introductory remarks by Francesco Bungaro, Italy and Gao Yungen, China
- Presentation by Paul Morton, BIAC
- Presentation by Osamu Katono, Jane
- Presentation by Gary Sprague, Digital Economy Group
- Presentation by Tatiana Falcao, BEPS Monitoring Group
- Presentation by Karl-Heinz Haydl, BIAC
- Discussion

### V. CLOSING REMARKS AND NEXT STEPS

<table>
<thead>
<tr>
<th>17.30 – 18.00</th>
</tr>
</thead>
</table>

|  |  |