

Session IV

Roundtable on Taxation and Foreign Direct Investment (FDI)

Issues for discussion

1. What public policies are central to attracting FDI?
2. Can a low host country tax burden by itself be expected to attract FDI? What are the implications?
3. What are the key tax considerations to investors? Is corporate income tax (CIT) less important than other taxes?
4. What are the implications of corporate tax planning?
5. Do tax burdens differ between multinational enterprises (MNEs) and small and medium-sized enterprises (SMEs)? What are the implications?
6. Will residence-based taxation of foreign source income survive? What are the likely trends in anti-deferral/anti-exemption rules (e.g. controlled foreign company (CFC) rules)?