

PUBLIC CONSULTATION MEETING
Monday 9 December 2019
OECD Boulogne

Global Anti-Base Erosion (“GloBE”) Proposal – Pillar Two

Agenda



The public consultation will be held on Monday 9 December 2019 (10:00 – 17:30) at the OECD Boulogne, 46 Quai Alphonse Le Gallo, 92100 Boulogne-Billancourt.

Registrations for the meeting are now closed. The public consultation will be broadcasted live on OECD WebTV. No advance registration is required for access to this online broadcast.

For more information on the meeting and to read the collection of submissions received, please visit the [OECD Public Consultation webpage](#).

MONDAY 9 DECEMBER

10:00-10:30

Item 1. INTRODUCTION

Item 1.a. Welcome

Mr. Martin Kreienbaum, Chair of the Inclusive Framework on BEPS, will welcome the participant and set the context for the consultation.

Item 1.b. Introductory Remarks by the WP11 Chair

The Chair of Working Party No. 11 (WP11), **Mr. Marco Iuvinale** will welcome the participants and outline the public consultation process which commenced with the issuance of a consultation document on 8 November, on which written comments were received.

Following this introduction, **Mr. Achim Pross**, Head of the International Co-operation and Tax Administration Division, will outline the arrangements for the public consultation meeting.

10:30-11:30

Item 2. INTRODUCTION TO THE GLOBAL ANTI-BASE EROSION (“GloBE”) PROPOSAL – PILLAR TWO - AND GENERAL COMMENTS

The panel will discuss the policy context for the GloBE proposal before opening up the floor for general comments.

Discussants:

- **Mr. Pascal Saint-Amans**, Director, OECD Centre for Tax Policy and Administration
- **Mr. Will Morris**, Chair, Business at OECD
- **Ms. Séverine Picard**, Senior Policy Advisor, Trade Union Advisory Committee to the OECD
- **Mr. Thulani Shongwe**, Manager, International Taxes, African Tax Administration Forum

11:30-13:00

Item 3. BLENDING AND CARVE-OUTS

The panel will discuss the design questions on blending (the extent to which the MNE can mix low-tax and high-tax income within the same entity or across different entities within the same group) and possible carve-outs, including the use of thresholds, under the GloBE proposal.

Chair: Mr. Marco Iuvinale, Chair of Working Party No.11

Discussants:

- **Pr. Joachim Englisch**, Chair for Tax Law, University of Münster
- **Mr. Cyrille Dero**, Group Tax Director, Danone
- **Ms. Alison Lobb**, Tax Partner, Deloitte LLP

- **Mr. Tommaso Faccio**, Head of Secretariat, Independent Commission for the Reform of International Corporate Taxation

LUNCH BREAK

14:00-15:00

Item 4. FINANCIAL ACCOUNTS – TECHNICAL QUESTIONS

The panel will discuss the use of financial accounts for the tax base determination under the GloBE proposal from a technical perspective.

Chair: Mr. Marco Iuvinale, Chair of Working Party No.11

Discussants:

- **Ms. Jennifer Spang**, Tax Accounting Leader, PWC
- **Dr. Simone Zucchetti**, Dottore Commercialista, Tremonti Romagnoli Piccardi e Associati Legal and Tax Firm
- **Mr. Luis Coronado**, Partner, Ernst & Young Solutions LLP
- **Mr. Michael Plowgian**, Principal, Washington National Tax -- International Tax, KPMG

COFFEE BREAK

15:30 – 17:00

Item 5. FINANCIAL ACCOUNTS – WIDER PERSPECTIVE

The panel will discuss the use of financial accounts for the tax base determination under the GloBE proposal from a wider perspective.

Chair: Mr. Marco Iuvinale, Chair of Working Party No.11

Discussants:

- **Mr. William Sample**, Chair of the United States Council for International Business Taxation Committee
- **Mr. Francis Weyzig**, Senior Policy Advisor, Oxfam
- **Mr. Takeshi Nakai**, Deputy General Manager, Tax Planning and Control Department, ITOCHU Corporation, representing Keidanren, Japan Business Federation
- **Ms. Ann-Maree Wolff**, Global Head of Tax, Rio Tinto
- **Mr. Georg Geberth**, Director Global Tax Policy, Siemens

17:00-17:30

Item 6. CLOSING SESSION

The WP11 Chair and the OECD Secretariat will make closing remarks.

17:30 – END OF THE PUBLIC CONSULTATION
