DRAFT AGENDA - PUBLIC CONSULTATION

Addressing the Tax Challenges of the Digitalisation of the Economy

The public consultation will be held on Wednesday, 13 March 2019 (9:30 – 18:00) and Thursday, 14 March 2019 (9:30 – 13:00) at the OECD Conference Centre, 2 Rue André Pascal, Paris. Registration for the meeting has closed. The public consultation will be broadcast live on OECD WebTV. No advance registration is required for access to this online broadcast. For more information on the meeting, please visit the OECD Public Consultation webpage.

WEDNESDAY 13 MARCH 2019

9:30 - START OF THE PUBLIC CONSULTATION MEETING

9:30 – 10:15

Item 1. SETTING THE SCENE

The Co-Chairs of the Task Force on the Digital Economy and the OECD Secretariat will set out the background of the work and identify the objectives of the public consultation.

PILLAR ONE: PROFIT ALLOCATION AND NEXUS RULES

10:15 – 11:00

Item 2. PILLAR ONE: GENERAL COMMENTS ON THE PROPOSALS FOR THE REVISION OF THE PROFIT ALLOCATION AND NEXUS RULES

Participants will be invited to share their general views on the proposals presented under the first pillar. In particular, participants are invited to comment on the following aspects of the three proposals (i.e., user participation; marketing intangibles; and significant economic presence):

- The objectives;
- The policy rationale;
- The economic and behaivoural implications; and
- The type of businesses within the scope of the proposals.
Discussants:
• Will MORRIS (BIAC)
• Pierre HABBARD (TUAC)
• Robert DANON (University of Lausanne)
• Elselien ZELLE (Booking.com)

COFFEE BREAK

11:30 – 13:00

Item 2. PILLAR ONE: GENERAL COMMENTS ON THE PROPOSALS FOR THE REVISION OF THE PROFIT ALLOCATION AND NEXUS RULES (CONTINUED)

LUNCH

14:15 - 15:15

Item 3. PILLAR ONE: DESIGN AND ADMINISTRATION CONSIDERATIONS

Item 3.a. Design Considerations
This session will focus on key design considerations in developing new profit allocation and nexus rules consistent with the three proposals of the first pillar. In particular, participants will be invited to discuss:

• scope, including thresholds;
• treatment of losses; and
• factors to be used in connection with profit allocation methods.

In this context, participants are also invited to discuss the merits of using a residual profit split method, a fractional apportionment method or other method to allocate income under a new income allocation rule.

Item 3.b. Administration considerations
Appropriate administrative approaches need to consider administrative burdens and risks of non-compliance as well as the avoidance of controversy and the elimination of double taxation. Participants will be invited to discuss approaches to:

• ensure compliance;
• reduce complexity;
• ensure early tax certainty; and
• avoid multi-jurisdictional disputes.

Discussants:
• Paul OOSTERHUIS (Skadden, Arps, Slate, Meagher)
• Sol PICCIOTTO (The BEPS Monitoring Group)
• Katherine AMOS (Johnson & Johnson)
• Ed MCNALLY (KEIDANREN (Japan Business Federation))
Item 3. PILLAR ONE: DESIGN AND ADMINISTRATION CONSIDERATIONS (CONTINUED)

16:45 – 18:00

Item 4. PILLAR ONE: OVERALL ASSESSMENT OF PROPOSALS

To conclude on the first day of public consultations, this session will apply insights drawn from the previous sessions and invite participants to provide their overall assessment of the respective Pillar One proposals:

- The “user participation” proposal;
- The “marketing intangibles” proposal;
- The “significant economic presence” proposal.

Discussants:
- Francois CHADWICK (Uber)
- Manal CORWIN (KPMG)
- Tommaso FACCIO (ICRICT)
- Alison LOBB (Deloitte)

18:00 - END OF THE FIRST DAY OF THE PUBLIC CONSULTATION

THURSDAY 14 MARCH 2019

9:30 - 11:00

Item 5. PILLAR TWO: GENERAL VIEWS ON THE GLOBAL ANTI-BASE EROSION PROPOSAL

Participants will be invited to share their general views on the proposals presented under the second pillar. In particular, participants will be invited to consider the following aspects of the proposal:

- The objectives;
- The policy rationale; and
- The economic and behavioural implications.

In this context, commentators are invited to draw on experiences from the operation and design of existing rules that they consider would be helpful for this discussion.

Discussants:
- Joachim ENGLISCH (University of Münster)
- Barbara ANGUS (EY)
- Georg GEBERTH (Siemens, representing the International Chamber of Commerce)
- Joy NDUBAI (Tax Justice Network)
COFFEE BREAK

11:30 – 12:45

Item 6. PILLAR TWO: DESIGN AND ADMINISTRATION CONSIDERATIONS

Item 6.a. Design Considerations
This session will focus on key design considerations in developing an income inclusion rule and a tax on base eroding payments. Participants are invited to reflect on the most important design considerations, including in relation to:
• scope limitations; and
• rule co-ordination.

Item 6.b. Administrative considerations
Appropriate administrative approaches need to consider administrative burdens and address risks of non-compliance as well as avoidance of controversy and elimination of double taxation. Participants are therefore invited to discuss approaches to:
• ensure compliance;
• reduce complexity;
• ensure early tax certainty; or
• avoid multi-jurisdictional disputes.

Discussants:
• Carol DORAN KLEIN (USCIB)
• Francis WEYZIG (Oxfam)
• Stephen SHAY (Harvard Law School)
• Edwin VISSER (PwC)

12:45 – 13:00

Item 7. CONCLUSION
The Co-Chairs of the Task Force on the Digital Economy and the OECD Secretariat will make closing remarks.

13:00 - END OF THE PUBLIC CONSULTATION MEETING