AGENDA

WEDNESDAY 20 MARCH 2019

WELCOME

Welcome to country address
Hon. Stuart Robert MP, Assistant Treasurer, Australia
Ludger Schuknecht, Deputy Secretary-General, OECD

OPENING PLENARY SESSION
THE ROLE AND FUTURE OF INDIRECT TAXATION IN A DIGITALISED WORLD

Chair
Sabina Cheong, Singapore

Speakers
David Bradbury, OECD
Chris Jordan, Australia
Robert Pakpahan, Indonesia
Stephen Quest, EU Commission

PLENARY SESSION 1
THE INTERNATIONAL VAT/GST SCENE: KEY TRENDS AND POLICY DEVELOPMENTS

Chair
Mark Konza, Australia

The successful implementation of a VAT system in Saudi Arabia
Mr. Saleh Alderaan, Saudi Arabia

The VAT/GST year in review
Fabiola Annacondia, IBFD

Business perspectives on the global VAT/GST trends
Karl-Heinz Haydl and Sarah Chin, BIAC
PLENARY SESSION 2
THE VAT/GST CHALLENGES OF DIGITAL TRADE AND EFFECTIVE POLICY RESPONSES

- Global e-commerce trends and the challenges they create for VAT/GST systems
- The solutions developed by the OECD for the effective application of VAT/GST to digital trade: allocating taxing rights; offshore supplier registration regimes; practical implementation and operation of collection mechanisms for cross-border digital trade; the role of digital platforms in online VAT/GST collection. Recalling the principles and discussing progress made since the previous Global Forum meeting

Chair
Maryanne Mrakovcic, Australia

The retail revolution: cross-border e-commerce moving front and centre in retail trade
Stephen Stroner, BIAC

The challenges of collecting tax on digital trade: VAT/GST and beyond
Walter Hellerstein, University of Georgia School of Law

The African Perspective
Stephen Kyande, ATAF, and Amadou Abdoulaye Badiane, Senegal

BREAK-OUT SESSIONS A AND B
STRATEGIES AND MECHANISMS FOR THE EFFECTIVE VAT/GST COLLECTION ON ONLINE SALES

- Break-out session A: Simplified supplier registration regime
- Break-out session B: The enlistment of digital platforms in the collection of VAT/GST on online sales

BREAK-OUT SESSION A
IMPLEMENTING A SIMPLIFIED SUPPLIER REGISTRATION REGIME

Chair
Itumeleng Kgosietsile, Botswana

Speakers
Chris Gillion, New Zealand
Tor Lande, Norway
John McCarthy, BIAC
Ilya Trunin, Russian Federation

BREAK-OUT SESSION B
THE ROLE OF PLATFORMS IN THE COLLECTION OF VAT/GST ON ONLINE SALES

Chair
Eva Posjnov, Sweden

Speakers
Ian Ayrton, Australia
Ludwig DeWinter, EU Commission
Gerard Rodrigues, WCO
Cab Schutte, Netherlands
PLENARY SESSION 3
ENHANCING THE COLLECTION OF VAT/GST ON ONLINE SALES
CONCLUSION OF THE DAY’S DISCUSSIONS

- The performance and effectiveness of the solutions developed by the OECD
- Follow-up actions to further enhance the collection of VAT/GST on digital sales and to tackle new challenges

**Chair**
Mike Cunningham, United Kingdom

**Panellists**
Rosie Cicchitti, Australia
Martin Klam, France
Stephen Kyande, ATAF
Gerard Rodrigues, WCO

END OF DAY 1

THURSDAY 21 MARCH

PLENARY SESSION 4
VAT/GST POLICY, ADMINISTRATION AND COMPLIANCE: DIAGNOSING AND TREATING THE PROBLEM OF VAT/GST FRAUD

- Diagnosing and treating the problem of VAT/GST fraud: the importance of a comprehensive strategic approach
- Reducing vulnerability to VAT/GST fraud through design and risk based compliance management
- The role of administrative co-operation, including at international and regional level and between agencies (e.g. customs and revenue authorities)

**Chair**
Dwi Astuti, Indonesia

**A strategic approach to addressing VAT gaps**
Christophe Waerzeggers, IMF

**The importance of administrative co-operation in a global digitalised economy**
Stephen Quest, EU Commission

**Effective VAT design to deliver high compliance**
Michael Walpole and Richard Highfield, University of New South Wales
PLENARY SESSION 5
VAT/GST POLICY, ADMINISTRATION AND COMPLIANCE:
TECHNOLOGY AS A TRANSFORMATION TOOL

- Big data and data analytics; machine learning; artificial intelligence; block chain; the effectiveness of and lessons learned on real-time reporting and invoice matching
- The capacity of technological innovation to support robust anti-fraud strategies, incl. by boosting the performance of risk assessment and business intelligence processes
- The capacity and limitations of tax compliance technology in facilitating and enhancing VAT/GST compliance for businesses, particularly for businesses facing obligations in multiple jurisdictions

Chair
Marcio Verdi, CIAT

Reducing the VAT gap through real-time reporting and big data
Ilya Trunin, Russian Federation

The future of tax compliance: use of data and analytics in managing VAT/GST compliance
Sabina Cheong, Singapore

The possibilities and limitations of technology: the business perspective
David Deputy, BIAC

BREAK-OUT SESSIONS C AND D
TECHNOLOGICAL TOOLS AND THE POTENTIAL OF ALTERNATIVE COLLECTION MECHANISMS

- **Break-out session C**: further practical detail on the use of technological tools to tackle VAT/GST fraud, incl. VAT/GST refund related fraud, and to enhance overall compliance levels
- **Break-out session D**: the potential of alternative collection mechanisms, incl. split-payment and withholding regimes
### BREAK-OUT SESSION C

**TECHNOLOGY AS A TOOL TO ADDRESS VAT FRAUD**

**Chair**
Kerstin Alvesson, Sweden

**Speakers**
- Alain Cornet, BIAC
- Amaresh Kumar, India
- Brett Martins, Australia
- Francis Nuru Twinamatsiko, Uganda

### BREAK-OUT SESSION D

**ALTERNATIVE COLLECTION MECHANISMS**

**Chair**
Thomas Ecker, Austria

**Speakers**
- Ludwig DeWinter, EU Commission
- Joachim Makuala Mayenda, Democratic Republic of Congo
- Milena Piasente, Italy
- Sergio Oscar Vieiro, Argentina

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### PLENARY SESSION 6

**VAT/GST POLICY, ADMINISTRATION AND COMPLIANCE**

**CONCLUSIONS AND NEXT STEPS**

- Conclusions of the day on effective anti-fraud strategies, and on the potential of technology to enhance compliance and administration and to assist jurisdictions in reducing VAT/GST fraud
- Possible areas for further work, including through the Global Forum on VAT

**Chair**
Frankie Mbuyamba, ATAF

**Panellists**
- Amaresh Kumar, India
- Massimo Morarelli, IOTA
- Lesley O’Connell, BIAC
- Richard Highfield, ADB

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**END OF DAY 2**
FRIDAY 22 MARCH 2019

IMPLEMENTING FUNDAMENTAL VAT REFORM: THE CHINESE JOURNEY

• Deepening VAT Reform to Facilitate Quality Economic Growth

Speaker
Tizhong Liao, People’s Republic of China

PLENARY SESSION 7
THE SHARING ECONOMY – RISKS AND OPPORTUNITIES FOR VAT/GST POLICY AND ADMINISTRATION

• Exploring the sharing economy, its business models, current trends and possible future evolutions
• The key VAT/GST considerations of the sharing economy, including status of sharing economy platforms and of the activities they facilitate, risks of tax base erosion and competitive distortion, administrative challenges
• The opportunities of the sharing economy for more effective tax administration through the involvement of sharing economy platforms

Chair
Ludger Schuknecht, OECD

Understanding the sharing economy: an interim assessment
Christophe Waerzeggers, IMF

Business perspectives on the sharing economy
Jeff Fung, BIAC

Reflections on the potential impact of the sharing economy on VAT/GST policy and administration
Deborah Jenkins, Australia

VAT/GST impacts of the sharing economy: the story so far at Working Party No. 9
Mike Cunningham, United Kingdom
PLENARY SESSION 8
THE INTERNATIONAL VAT/GST GUIDELINES
WHAT HAS BEEN ACHIEVED? WHAT NEXT?

- Assessing the impact of the International VAT/GST Guidelines and its follow-up work: tax authorities’ and business experience; findings from the discussions during the previous days
- Supporting the consistent and effective implementation of the internationally agreed standards and best-practice approaches, incl. through practical toolkits that take into account jurisdictions’ specific needs and capacities
- Identifying needs for further work to support the coherent and effective operation of VAT/GST systems, including in the context of digital trade

Chair
David Bradbury, OECD

VAT/GST Guidelines: assessing the impact and looking ahead
Rebecca Millar, Sydney Law School

Meeting the needs of developing and emerging economies
Daniel Alvarez, World Bank Group and Frankie Mbuyamba, ATAF

Business perspectives on the International VAT policy agenda
Stephen Dale and Mike Molony, International VAT Association

BREAK-OUT SESSIONS E AND F
THE SHARING ECONOMY – TAILORED GUIDANCE AND TOOLKITS

- Break-out session E: VAT/GST implications of the sharing economy and possible VAT/GST policy responses
- Break-out session F: the potential of developing practical toolkits to assist tax authorities in implementing the OECD standards and best-practice approaches to meet the challenges of digitalisation, tailored to tax authorities’ specific needs and capacities

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CONCLUDING SESSION

- The final plenary session will firstly consider the conclusions from break-out session E and F, and then move to a more general discussion on the lessons and key conclusions from the fifth meeting of the Global Forum on VAT, and to consider areas for further work and future actions.

Chair
Mike Cunningham, United Kingdom

Panellists
David Bradbury, OECD
Tim Dyce, Australia
Karl-Heinz Haydl, BIAC
Dimitra Koulouri, OECD

CLOSING