



FOURTH MEETING OF THE OECD GLOBAL FORUM ON VAT

PARIS, 12 -14 APRIL 2017

DRAFT AGENDA

WEDNESDAY 12 APRIL 2017 (AFTERNOON ONLY)

OPENING SESSION

- Welcome address
- Key themes and objectives of the fourth meeting of the Global Forum on VAT

PLENARY SESSION 1

THE INTERNATIONAL VAT/GST SCENE: A WORLD OF CONSTANT CHANGE

- Overview of key VAT/GST developments from around the world
- Sharing of analysis and experiences in designing and implementing fundamental VAT/GST reform

PLENARY SESSION 2

THE ROLE OF VAT/GST IN FISCAL POLICY TO SUPPORT SUSTAINABLE ECONOMIC GROWTH AND REDUCE INEQUALITY

- The role of the tax policy design in promoting “inclusive growth”
- The power of fiscal policy to mitigate inequality
- The impact of VAT/GST on inequality in developing countries



THURSDAY 13 APRIL 2017 (FULL DAY)

PLENARY SESSION 3

**VAT/GST POLICY, ADMINISTRATION AND COMPLIANCE IN THE ERA OF DIGITAL GLOBALISATION:
CHALLENGES AND OPPORTUNITIES**

- A look into the future: what will the next 20 years or so look like?
- Minds and machines: how the Internet is changing the world
- What does this all mean for VAT/GST administrations?

BREAK-OUT SESSIONS A AND B

BREAK-OUT SESSION A

**TAXING REMOTE DIGITAL SUPPLIES:
INTERNATIONAL STANDARDS AND EXPERIENCES (1)**

- The International VAT/GST Guidelines: implementation guidance
- Learning from country experiences
- Identifying good practices

BREAK-OUT SESSION B

**THE ROLE OF E-COMMERCE PLATFORMS AND
OTHER INTERMEDIARIES IN THE COLLECTION OF
VAT/GST ON ONLINE SALES**

- Understanding e-commerce business models
- Exploring emerging practices and possible approaches for the effective VAT/GST-treatment of the various stakeholders in online trade

BREAK-OUT SESSIONS C AND D

BREAK-OUT SESSION C

**TAXING REMOTE DIGITAL SUPPLIES: INTERNATIONAL
STANDARDS AND EXPERIENCES (2)**

- Implementing the International VAT/GST Guidelines
- Learning from country experiences
- Identifying good practices

BREAK-OUT SESSION D

**TECHNOLOGICAL INNOVATION TO SUPPORT
EFFICIENT VAT/GST COLLECTION**

- Innovative customer collection mechanisms
- Experiences with withholding regimes
- Split-payment mechanisms: possible models and practical experience

PLENARY SESSION 4

VAT/GST DESIGN AND OPERATION IN THE DIGITAL AGE: WHAT HAVE WE LEARNED?

- Summary and discussion of the key outcomes of the break-out sessions A, B, C and D

SOCIAL EVENT



FRIDAY 14 APRIL 2017 (FULL DAY)

PLENARY SESSION 5

**THE ROAD TOWARDS GREATER COMPLIANCE AND MORE EFFECTIVE VAT/GST ADMINISTRATION:
A SELECTION OF ISSUES AND APPROACHES**

- Measuring and understanding the factors that affect VAT/GST collection and compliance
- Tax uncertainty: the key sources of tax uncertainty and its impact on trade and investment. Options for enhancing tax certainty
- Using digital technology to increase the efficiency and the effectiveness of tax administration

BREAK-OUT SESSIONS E AND F

BREAK-OUT SESSION E

TACKLING VAT/GST FRAUD

- Experiences and best practices in risk assessment of various types of VAT/GST fraud
- Eradicating carousel fraud through advanced data analytics
- The importance of information collection and sharing

BREAK-OUT SESSION F

MANAGING VAT/GST REFUNDS

- Maintaining the balance between refund service delivery, compliance and integrity
- Country strategies and experiences

BREAK-OUT SESSIONS G AND H

BREAK-OUT SESSION G

DIGITALISATION OF TAX ADMINISTRATION

- Tools: e-invoicing, process automation data analytics
- Challenges and how to address them: cost and complexity, digital exclusion, security and privacy, future-proofing

BREAK- OUT SESSION H

IMPROVING COMPLIANCE THROUGH INCENTIVES

- Understanding the drivers of compliance
- Country experiences: random awards (e.g. lottery schemes); social recognition...

PLENARY SESSION 6

**ADDRESSING NEW VAT/GST CHALLENGES AND INCREASING THE EFFICIENCY AND EFFECTIVENESS OF VAT
ADMINISTRATION: LESSONS LEARNED AND FUTURE ACTION**

- Summary and discussion of the key outcomes of the break-out sessions E, F, G and H
- Lessons and conclusions from the fourth meeting of the Global Forum on VAT
- Identifying areas for further work and future actions

CLOSING SESSION