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 carrousel 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