



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



Fifth Meeting of the Global Forum on VAT
20 – 22 March 2019, Melbourne, Australia



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	BREAK-OUT SESSION D
<p>TECHNOLOGY AS A TOOL TO ADDRESS VAT FRAUD</p> <p>Chair Kerstin Alvesson, Sweden</p> <p>Speakers Alain Cornet, BIAC Amaresh Kumar, India Brett Martins, Australia Francis Nuru Twinamatsiko, Uganda</p>	<p>ALTERNATIVE COLLECTION MECHANISMS</p> <p>Chair Thomas Ecker, Austria</p> <p>Speakers Ludwig DeWinter, EU Commission Joachim Makuala Mayenda, Democratic Republic of Congo Milena Piasente, Italy Sergio Oscar Vieiro, Argentina</p>

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

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

BREAK-OUT SESSION E

SHARING ECONOMY

Chair

Prenesh Ramphal, South Africa

Speakers

Ian Broadhurst, United Kingdom

Patrick McKinnon, Canada

Jared Otto, New Zealand

Sinead Sullivan, BIAC

BREAK- OUT SESSION F

TAILORED GUIDANCE AND TOOLKITS

Chair

Hans-Joachim Narzynski, Germany

Speakers

Stephen Kyande, ATAF

Christophe Waerzeggers, IMF

Daniel Alvarez, World Bank Group

Richard Highfield, ADB

Hilde Bervoets, Belgium



**Fifth Meeting of the Global Forum on VAT
20 – 22 March 2019, Melbourne, Australia**



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
