

# OECD/G20 Inclusive Framework on BEPS

## DRAFT AGENDA

### 11<sup>th</sup> Meeting of the Inclusive Framework on BEPS

27-28 January, 2021 • Videoconference

#### **WEDNESDAY, 27 JANUARY 2021 12:30 – 17:00**

##### **12:30 – 13:05**    **Item 1. Opening**

##### **12:30 – 12:40**    **Item 1.a. Opening Remarks by the Chair**

- Introductory remarks by **Martin Kreienbaum**, Chair of the Inclusive Framework on BEPS

##### **12:40 – 12:45**    **Item 1.b. Approval of Agenda**

##### **12:45 – 12:50**    **Spotlight on building fairer societies through global tax co-operation**

##### **12:50 – 13:05**    **Item 1.c. Ten years of International Tax and Beyond**

- Welcome by **Pascal Saint-Amans**, Director, OECD Centre for Tax Policy and Administration
- Keynote address by **Angel Gurría**, OECD Secretary-General

##### **13:05 – 14:55**    **Item 2. Global Economic Context and Tax Policy post-COVID-19**

##### **13:05 – 13:15**    **Item 2.a. Global Economic Outlook**

**Laurence Boone**, OECD Chief Economist, will provide an overview of the current global economic context and the current economic outlook.

 **BACKGROUND DOCUMENT:** [OECD Economic Outlook, Volume 2020 Issue 2](#)

##### **13:15 – 14:25**    **Item 2.b. Tax Policy for the Post-COVID-19 World**

Drawing on the G20 April 2020 *Report on Tax and Fiscal Policy in Response to the Coronavirus Crisis: Strengthening Confidence and Resilience*, the Secretariat will make a short presentation major trends and structural shifts contributing to the broader challenges that countries face in rebuilding their economies and restoring their public finances in the future.

- Panel discussion moderated by **Fabrizia Lapecorella** (*Director General of Finance Ministry of Economy and Finance, Italy*) with:
  - **Jason Furman** (*Professor of Economic Policy at Harvard University, former chair of the Council of Economic Advisers - CEA*);
  - **Stefanie Stantcheva** (*Professor of Economics, Harvard University*);
  - **George Papaconstantinou** (*Economist, former Minister for the Environment, Energy and Climate Change of Greece and former Minister for Finance*).
- Responses to Panel Discussion by:
  - **Richard Trumka** (*Chair Trade Union Advisory Committee - TUAC*);
  - **Phil O'Reilly** (*Chair Business at OECD - BIAC*).

 **BACKGROUND DOCUMENT:** [Tax and Fiscal Policy Response to the Coronavirus Crisis](#)

##### **14:25 – 14:55**    **Item 2.c. Delegate Discussion**

- Delegates will be invited to comment and exchange on items 2.a. and 2.b.

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14:55 – 15:00  **Spotlight on VAT and indirect tax**

**15:00 – 17:00** **Item 3. Tax and Development**

15:00 – 15:45 **Item 3.a. Are we on track to finance the SDGs: What role for Taxation?**

- Presentation by **Jeffrey Sachs** (*Quetelet Professor of Sustainable Development Columbia University*).
- Panel Discussion moderated by **Zayda Manatta** (*Head of Secretariat for the Global Forum on Transparency and Exchange of Information for Tax Purposes*) with:
  - **Vera Songwe** (*Executive Secretary - United Nations Economic Commission for Africa - UNECA*);
  - **Marlene Nembhard-Parker** (*Chief Tax Counsel, Legislation, Treaties and International Tax Matters - Ministry of Finance, Jamaica*);
  - **Gabriela Bucher** (*Executive Director Oxfam International*);
  - **Michael Keen** (*Deputy Director of the IMF's Fiscal Affairs Department*);
  - **Marcello Estevão** (*Global Director, Macroeconomics, Trade and Investment, World Bank*).

 **BACKGROUND DOCUMENT:** [Tax Co-operation for Development: Progress Report](#)

15:45 – 15:50  **Spotlight on Tax Morale**

15:50 – 16:30 **Item 3.b. Tax Morale: Where is the common ground between tax administrations and business?**

Panel Discussion moderated by **Grace Perez-Navarro** (*Deputy Director, Centre for Tax Policy and Administration OECD*) with:

- **Alan McLean** (*Executive Vice President Taxation Shell & Vice Chair of the Business at OECD - BIAC*);
- **Edward Kieswetter** (*Commissioner - South Africa Revenue Service*);
- **Doris Akol** (*Tax Partner Dentons' Kampala office, Uganda - former Commissioner General Uganda Revenue Authority*);
- **Astrid Durgaram** (*Senior Legal Counsel at Stichting Pensioenfonds ABP - pension fund for government and education sectors*).

 **BACKGROUND DOCUMENTS:**

- ❖ [Tax Morale: What Drives People and Businesses to Pay Tax?](#)
- ❖ [BIAC Statement of Tax Principles for International Business](#)
- ❖ [Tax Policy and Principles - ABP](#)
- ❖ [Tax transparency - Expectations of companies \(Norges Bank\)](#)
- ❖ [BIAC Statement of Tax Best Practices for Engaging with Tax Authorities in Developing Countries](#)

16:30 – 17:00 **Item 3.c. Tour de Table on Tax and Development and on capacity building with Delegates**

- Delegates will be invited to comment and exchange on items 3.a. and 3.b.

**17:00** **Closing remarks** by Martin Kreienbaum (*Chair of the Inclusive Framework on BEPS*)

**17:00** **End of Day 1**

# OECD/G20 Inclusive Framework on BEPS

**THURSDAY, 28 JANUARY 2021 , 12:20 – 15:30**

**12:20 – 12:30** Welcome by the Chair

- Introductory remarks by **Martin Kreienbaum**, Chair of the Inclusive Framework on BEPS

**12:30 – 13:45** **Item 4. Tax Challenges Arising from Digitalisation and the Future of International Taxation**

**12:30 – 13:30** **Item 4.a. Looking Ahead – Challenges and Opportunities**

The last 10 years have seen fundamental changes in international tax policy and administration, with increased global tax cooperation. This panel will discuss the current tax challenges such as those arising from the digitalisation of the economy, as well as opportunities to continue to improve the international tax system and what the future holds.

- Panel Discussion moderated by **Pascal Saint-Amans** (*Director of the OECD Centre for Tax Policy and Administration*) with:
  - **Olaf Scholz** (*Federal Minister of Finance Germany*);
  - **Sri Mulyani Indrawati** (*Minister of Finance, Republic of Indonesia*);
  - **Rishi Sunak** (*Chancellor of the Exchequer, United Kingdom*);
  - **Chrystia Freeland** (*Deputy Prime Minister and Minister of Finance, Canada*);
  - **Nigel Clarke** (*Minister of Finance and the Public Service, Jamaica*);
  - **Roberto Gualtieri** (*Minister of Finance, Italy*).
- Minister Gualtieri will outline the priorities of the 2021 Italian Presidency of the G20.

**13:30 – 13:45** **Item 4.b. Tax Challenges Arising from Digitalisation - Update and Debriefing on the recent Public Consultation**

- **Gaël Perraud** (*Co-Chair of the Task Force on the Digital Economy*) and **Marco Iuvinale** (*Chair of Working Party 11 on Aggressive Tax Planning*) will provide the latest updates on Pillars One and Two.
- **Martin Kreienbaum** (*Chair of the Inclusive Framework on BEPS*) will outline the next steps for 2021.

 **BACKGROUND DOCUMENT:** [Addressing the Tax Challenges Arising from the Digitalisation of the Economy – Blueprints on Pillar One and Pillar Two](#)

**13:45 – 14:25** **Item 5. BEPS, Tax Certainty, Transparency and Administration**

This session will briefly recapitulate the state of play on BEPS and tax certainty, on tax transparency policies and exchange of information and on tax administration 3.0. An introduction will be provided by the Secretariat, followed by brief updates on:

- [BEPS Action 13 - Country-by-Country Reporting](#) by **Pragya Saksena** (*Co-Chair of the Country-by-Country Reporting Group*);
- [BEPS Action 14 - Dispute Resolution](#) by **John Hughes** (*Chair of FTA MAP Forum*);
- [Transparency standards](#) by **Huey Min Chia-Tern** (*Chair, Peer Review Group of the Global Forum on Transparency and Exchange of Information for Tax Purposes*) and **Harry Roodbeen** (*Chair of Working Party 10 on Exchange of Information and Tax Compliance*);
- [Tax administration](#) by **Bob Hamilton** (*Chair of Forum on Tax Administration*) and **Daniil Egorov** (*Commissioner Federal Taxation Service, Russian Federation*).

# OECD/G20 Inclusive Framework on BEPS

14:25 – 14:30  **Spotlight on tax and gender**

## 14:30 – 15:30 **Item 6. Tax and Environment – The Path to Decarbonisation**

This session will build on Item 2 on Day 1, looking at options for a sustainable, resilient, prosperous tax system and pathways to greener, more inclusive growth through tax post-COVID-19.

- Secretariat will present:
  - An update on work on environmental taxation and decarbonisation;
  - Results from the extension of *Taxing Energy Use* to 15 non-OECD, non-G20 countries.
- Panel Discussion on COP26 and the role for tax in the path to decarbonisation and net zero, moderated by **Masamichi Kono** (*OECD Deputy Secretary-General*) with:
  - **Ottmar Edenhofer** (*Director and Chief Economist of the Potsdam Institute for Climate Impact Research and Director of the Mercator Research Institute on Global Commons and Climate Change and Professor of the Economics of Climate Change at the Technische Universität Berlin*);
  - **Helen Mountford** (*Vice President for Climate and Economics at World Resources Institute - WRI*).
- Delegates will be invited to comment and exchange on Item 6.

### **BACKGROUND DOCUMENTS:**

- ❖ [\*Taxing Energy Use for Sustainable Development: Opportunities for energy tax and subsidy reforms in selected developing and emerging economies\*](#)
- ❖ [\*Taxing Energy Use - Using Taxes for Climate Action\*](#)
- ❖ [\*Effective Carbon Rates - Pricing CO2 through Taxes and Emissions Trading Systems\*](#)

15:30 – 15:35 **Closing remarks** by Martin Kreienbaum (*Chair of the Inclusive Framework on BEPS*)

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## 15:35 – CLOSE OF PUBLIC SESSION

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The OECD Centre for Tax Policy and Administration is pleased to invite you to participate in its Tax and Development Day, following the Inclusive Framework Plenary.

**29 January 2021 • 12.30 -16.30 CET**

	Room 1	Room 2	Room 3
<b>Time</b>	<a href="#">Link to register to the sessions in Room 1</a>	<a href="#">Link to register to the sessions in Room 2</a>	<a href="#">Link to register to the sessions in Room 3</a>
<b>12.30-13.30</b>	BEPS and the extractive industries: the impact of the new ATAF, IGF and OECD technical assistance work	Capacity development for fighting tax and crime	E-learning and virtual training on tax in the Covid-19 era and beyond
<b>13.30-14.30</b>	Building harmonised Revenue Statistics to support domestic resource mobilisation	How can digitalisation support efficient tax administration?	Update on the work of the Platform for Collaboration on Tax (PCT)
<b>14.30-15.30</b>	VAT: assisting developing countries in taxing digital trade	Next steps for Tax Inspectors Without Borders (TIWB)	Taxpayer education: an integral component for tax morale
<b>15.30-16.30</b>	Domestic Resource Mobilisation to Support Health Financing	BEPS implementation: changing capacity development needs to meet the challenges of the post COVID era	Promoting transparency of tax exemptions for aid funded goods and services

The event will provide an update on some of the Centre's practical initiatives to **strengthen tax capacity** and improve tax policy and compliance in developing countries

All sessions are open to **Inclusive Framework delegates** as well as **other stakeholders** and will take place **virtually, through Zoom**.

In order to register, please refer to the **schedule** and [click on the links](#) below each room. Each participant may register to multiple sessions and may change rooms after each 1-hour session if they wish to.

Please note that **French interpretation** will be made available.



For more information:



<http://oe.cd/IFmeeting2021>



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