

OECD/G20 Inclusive Framework on BEPS

Agenda: Public Consultation Meeting on the Reports on the Pillar One and Pillar Two Blueprints

14-15 January 2021 • Videoconference

The top priority of the OECD/G20 Inclusive Framework on BEPS (Inclusive Framework) has been to develop a solution to the tax challenges of the digitalisation of the economy. On 12 October 2020, the Inclusive Framework released the Report on the Pillar One Blueprint and the Report on the Pillar Two Blueprint for public comment. These Blueprints reflect the convergent views of the Inclusive Framework on many of the key policy features, principles and parameters of both Pillars, and identify remaining technical and administrative issues as well as policy issues where divergent views among Inclusive Framework members remain to be bridged.

In response to the call for public input, the Inclusive Framework has received over 3500 pages from over 200 contributors. This public consultation meeting will focus on key questions identified in the consultation document and raised in the written submissions.

The Public Consultation will be held via the Zoom platform and streamed live on OECD TV on the links indicated in the agenda (separate link for each day).

Event web page: www.oecd.org/tax/beps/public-consultation-meeting-reports-on-the-pillar-one-and-pillar-two-blueprints.htm

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Day 1 – Pillar One - Thursday 14 January 2021, 12:30- 16:30 CET

[Click here to access the live stream for Day 1](#)

Opening & Introduction

12:30 – 13:00

Opening Remarks

Mr. Martin Kreienbaum, Chair of the Inclusive Framework, will welcome participants and highlight the progress made by the Inclusive Framework under the [Revised Programme of Work to Develop a Consensus Solution to the Tax Challenges Arising from the Digitalisation of the Economy](#).

State of Play / Setting the Scene

Pascal Saint-Amans, Director of the OECD Centre for Tax Policy and Administration will present the background of the work and the progress made so far.

Opening remarks by Business at OECD (BIAC) & the OECD's Trade Union Advisory Committee (TUAC)

BIAC and TUAC will make brief interventions highlighting the importance of the work and key themes/feedback from their constituents.

Speakers:

- **Will Morris**, (Chair, Committee on Taxation and Fiscal Policy BIAC)
- **Pierre Habbard** (General Secretary, TUAC)

Overview of Comments Received on Pillar One

13:00 – 13:15

The Secretariat will provide a summary and present key themes arising from written comments received through the Public Consultation process.

Panel One: Reducing Complexity

13:15 – 14:45

Panel One will focus on aspects that could reduce complexity in the design of Pillar One. In particular, the panel will explore feedback received on certain elements of tax base determinations such as the segmentation framework. Discussants will also speak to components of the mechanism to eliminate double taxation, such as the process to identify the paying entities and the opportunity of implementing a marketing and distribution profit safe harbour.

Panellists:

- **Louise Weingrod** (Johnson & Johnson - VP, Vice President, Global Taxation)
- **Janine Juggins** (Unilever - EVP Global Tax & Treasury)
- **Yoichi Takemoto** (Keidanren / General Manager, Global Tax Office for Panasonic)
- **Simon Graddon** (Amazon - Tax Director)
- **Colin Garwood** (Lawyer on behalf of Intercontinental Hotels Group)

Discussants:

- **Lisa Wadlin** (Netflix -VP, Global Tax)
- **Barbara M. Angus** (Ernst & Young - Global Tax Policy Leader)
- **Thomas J. Roesser** (Microsoft - Tax Policy Counsel)

Moderator:

- **Matt Andrew**, Senior Tax Advisor - Tax Treaty, Transfer Pricing and Financial Transactions Division, OECD Centre for Tax Policy and Administration

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Panel Two: Tax Certainty and Administration

14:45 – 16:15

Panel Two will focus on the procedural elements of Amount A including the innovative early tax certainty process to prevent and resolve disputes on Amount A as well as the introduction of approaches to provide greater certainty beyond Amount A. Discussants will also discuss Amount B and possible approaches to simplifying administration of transfer pricing rules when applied to marketing and distribution activities.

Panellists

- **Tim McDonald** (*Procter & Gamble, VP Global Taxes*)
- **Suchint Majmudar** (*Tax Advisor for NASSCOM, Partner at Deloitte Haskins & Sells*)
- **Francois Chadwick** (*Uber, VP Tax & Accounting*)
- **Susana Ruiz Rodriguez** (*Oxfam, Tax Justice Policy Lead*)
- **Isabel Verlinden** (*PwC, Global Head TP Services*)

Discussants:

- **Alison Lobb** (*Deloitte, Partner*)
- **Elselien Zelle** (*Booking, Senior Tax Manager*)
- **Christopher M. Jentile** (*Verizon, Vice President - Global Tax Planning*)

Moderator:

- **Achim Pross**, *Head of Division- International Cooperation and Tax Administration, OECD Centre for Tax Policy and Administration*

Closing Remarks for Pillar One

16:15 – 16:30

A summary of the day's discussions will be provided by Pascal Saint-Amans.

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Day 2 – Pillar Two: Friday 15 January 2021, 13:00- 16:30 CET

[Click here to access the live stream for Day 2](#)

Introduction

13:00 – 13:15

Marco Iuvinale, the Chair of Working Party No. 11 on Aggressive Tax Planning, will welcome the participants and outline the agenda for the day.

Overview of Comments Received on Pillar Two

13:15 – 13:30

The Secretariat will provide a summary and present key themes arising from the written comments received through the public consultation process.

Panel One: Tax Base and Simplification Options

13:30 – 14:45

Panel One will focus on the technical aspects of the computation of the Effective Tax Rate (ETR) and the panel will explore the feedback received on certain elements of tax base determinations and the mechanisms to address timing differences. These design features will be discussed in light of the simplification options identified in the Blueprint.

Panellists:

- **Joachim Englisch** (*Director of the Institute of Tax Law, Muenster University*)
- **Ann-Maree Wolff** (*Head of Tax, Rio Tinto*)
- **Jesse Eggert** (*Principal, Washington National Tax, KPMG*)
- **Catherine Harlow** (*Head of Transfer Pricing - Corporate Finance -Taxation - Astra Zeneca*)
- **Tania Saulnier** (*Tax Advisor – Tax Affairs, MEDEF*) and **Xavier Durand** (*Head of Tax & Customs, Michelin, for MEDEF*)

Discussants:

- **Jane Gill** (*Head of Global Tax, GlaxoSmithKline*)
- **David Murray** (*Tax Policy Principal at Anglo American, member of the Tax Executives Council*)
- **Paul Aronoff** (*Vice president and tax counsel, Prudential Financial Inc, for the Insurance Company Working Group on BEPS*)

Moderator:

- **Achim Pross**
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Panel Two: Selected Issues Emerging from Consultation

14:45 – 16:00

Panel Two will focus on other selected issues emerging from consultation, including the mechanics of the Income Inclusion Rule, the Subject to Tax Rule, and the Undertaxed Payments Rule, and how to ensure an effective co-ordination of these rules. Discussants will also speak to possible improvements relating to implementation and administration

Panellists:

- **Ulrich Sauter** (*Global Head of Transfer Pricing, Novartis International AG, for SwissHoldings*)
- **Pierre-Antoine Klethi** (*Senior tax associate, Loyens & Loeff*)
- **Pia Dorfmueller** (*Partner, Dentons Europe LLP, for International Bar Association, Taxes Committee*)
- **Derek Theurer** (*Vice President, Tax & Fiscal Policy, Business Roundtable*)
- **Natalia Quiñones** (*Instituto Colombiano de Derecho Tributario - ICDT*)
- **Renu Narvekar** (*Global Head – Tax, Tata Consultancy Services*)

Discussants:

- **Monika Wünnemann** (*Head of Department Tax and Financial Policy, BDI - Federation of German Industries*)
- **Sol Picciotto** (*Coordinator, BEPS Monitoring Group*)

Moderator:

- **John Peterson**, *Head of Unit- Aggressive Tax Planning, International Cooperation and Tax Administration Division, OECD Centre for Tax Policy and Administration*

Closing Remarks for Pillar Two

16:00 – 16:15

Marco Iuvinale will summarise the day's discussions.

Closing Remarks for the Public Consultation

16:15 – 16:30

Pascal Saint-Amans will present a summary of the whole public consultation process and outline the next steps.
