



TASK FORCE ON THE DIGITAL ECONOMY - DRAFT AGENDA

Public Consultation Meeting on the Secretariat Proposal for a "Unified Approach" under Pillar One

The public consultation will be held on Thursday, 21 November 2019 (9:00 – 18:00) and Friday, 22 November 2019 (9:00 – 13:00) at the OECD Conference Centre, 2 Rue André Pascal, Paris.

Registrations for the meeting are now closed. The public consultation will be broadcast live on OECD WebTV. No advance registration is required for access to this online broadcast.

For more information on the meeting and to read the collection of submissions received, please visit the [OECD Public Consultation webpage](#).

THURSDAY, 21 NOVEMBER 2019

9:00 – 9:30

Item 1. INTRODUCTION

Item 1.a. Welcome

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

Item 1.b. Introductory remarks by the TFDE Co-Chairs

The Co-Chairs of the Task Force on the Digital Economy (TFDE) Mr. Gaël Perraud and Mr. Kevin Nichols will outline the public consultation process. As part of this process, the Inclusive Framework has sought public comments to [the consultation document](#) of 9 October 2019 through [written comments](#), regional meetings and the general public consultation meeting hosted by the TFDE.

Following this introduction, the Mr. David Bradbury, Head of the Tax Policy and Statistics Division, will outline the arrangements for the public consultation meeting.

9:30 – 10:30

Item 2. INTRODUCTION TO THE UNIFIED APPROACH TO PILLAR ONE AND GENERAL COMMENTS

Item 2.a. Setting the Scene

Mr. Pascal Saint-Amans, Director of the OECD’s Centre for Tax Policy and Administration, will provide some introductory remarks.

Item 2.b. Overview of the Unified Approach

Mr. Richard Collier, Tax Treaty, Transfer Pricing and Financial Transactions Division, will make an introductory presentation on the elements of the “Unified Approach”.

A series of lead discussants will be invited to share their general views on the “Unified Approach” presented under Pillar One.

Discussants:

- Mr. Will MORRIS ([Business at OECD](#))
- Ms. Séverine PICARD ([TUAC](#))
- Mr. Thulani SHONGWE ([African Tax Administration Forum](#))
- Mr. Robert DANON ([University of Lausanne](#))

COFFEE BREAK

11:00 – 13:00

Item 3. SCOPE AND NEXUS (AMOUNT A)

Participants are invited to reflect on the challenges and opportunities in defining:

- **businesses in scope**, noting that the “Unified Approach” would focus on, broadly, large consumer (including user) facing businesses;
- **a new nexus** that is not dependent on physical presence, but largely based on sales.

Discussants:

- Mr. Giammarco COTTANI ([Netflix](#))
- Ms. Karine UZAN MERCIÉ ([LafargeHolcim Group](#))
- Mr. Roger KAISER ([IBFED](#))
- Mr. Tommaso FACCIO ([ICRICT](#))

LUNCH BREAK

14:00 - 15:15

Item 4. COMPUTATION OF AMOUNT A

Participants are invited to reflect on the challenges and opportunities of the proposed calculation of Amount A, including identification of the multinational enterprise (MNE) group's profit.

The session will also focus on how the relevant measure could be derived from the consolidated financial statements, and what allocation key could be used to distribute the reallocated profit between the eligible market jurisdictions.

Discussants:

- Mr. Alan LEE ([Facebook](#))
- Ms. Janine JUGGINS ([Unilever](#))
- Mr. Sol PICCIOTTO ([BEPS Monitoring Group](#))
- Mr. Stef VAN WEEGHEL ([PwC](#))

COFFEE BREAK

15:45 - 16:30

Item 4. COMPUTATION OF AMOUNT A (CONTINUED)

16:30 – 18:00

Item 5. ELIMINATION OF DOUBLE TAXATION

Participants are invited to discuss possible approaches for eliminating double taxation in relation to Amount A, considering that existing domestic and treaty provisions relieving double taxation apply to MNEs on an individual-entity and individual-country basis.

Discussants:

- Ms. Elselien ZELLE ([Booking.com](#))
- Mr. Ed MCNALLY ([Keidanren](#))
- Ms. Alison LOBB ([Deloitte](#))
- Mr. Joachim ENGLISCH ([University of Münster](#))

18:00 - END OF THE FIRST DAY OF THE PUBLIC CONSULTATION

FRIDAY, 22 NOVEMBER 2019

9:00 – 10:45

Item 6. FIXED REMUNERATIONS (AMOUNT B)

Participants are invited to discuss the challenges and opportunities in developing the approaches to Amount B of the “Unified Approach”. This amount seeks to simplify the remuneration of certain baseline marketing and distribution activities by considering the possibility of using fixed remunerations. Participants are particularly welcome to reflect on possible design aspects and existing country practices that could inform the design of Amount B.

Discussants:

- Mr. Tim MCDONALD ([Procter & Gamble](#))
- Ms. Louise WEINGROD ([Johnson & Johnson](#))
- Mr. Ismaïla DIALLO ([CREDAF](#))
- Mr. Stephen BLOUGH ([KPMG](#))

COFFEE BREAK

11:15 – 12:30

Item 7. AMOUNT C, DISPUTE PREVENTION AND RESOLUTION

In the context of Amount C of the “Unified Approach”, participants are invited to explore how existing and possible new approaches to dispute prevention and resolution could improve the operation and practical application of the proposed model, as well as of the existing tax system more generally.

Discussants:

- Ms. Catherine HARLOW ([AstraZeneca](#))
- Ms. Carol DORAN KLEIN ([USCIB](#))
- Ms. Susana RUIZ ([Oxfam](#))
- Ms. Barbara ANGUS ([EY](#))

12:30 – 13:00

Item 8. CONCLUSION

The TFDE Co-Chairs and the OECD Secretariat will make closing remarks.

13:00 - END OF THE PUBLIC CONSULTATION MEETING