

IFA 74th Annual Congress

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Seminar G

Developing countries, their policies and their experiences in regard to the OECD BEPS process

Chair: Miranda Stewart (Australia)

Short description

This Seminar will focus on key challenges in international tax for developing countries, including base erosion and profit shifting (BEPS) and their experience in regard to the OECD-led BEPS reforms. Panelists from government, the private sector, business and academia will address topics including the effectiveness, or not, of tax transparency measures for developing countries; positive or negative impact of BEPS Actions especially concerning foreign investment, transfer pricing and enforcement; and Inclusive Framework Pillars 1 and 2. The panel will identify the successes and failures of BEPS reforms in responding to the needs of developing countries, including through case studies. It will explore alternatives and improvements, and debate how to achieve relevance and engagement for all countries of the new international tax regime.