



International Fiscal Association



IFA 74th Annual Congress Berlin, Germany

OUTLINE

DEVELOPING COUNTRIES, THEIR POLICIES AND THEIR EXPERIENCES IN REGARD TO THE OECD BEPS PROCESS

SEMINAR G | Wednesday, 7 September 2022 | 13.30 – 15.30

Miranda Stewart (Australia)

Panel Members

Michael Lennard (United Nations)

Annet Oguttu (South Africa)

Lolade Ososami (Nigeria)

Martin Hearson (UK)

Juan David Velasco (Colombia)

Melani Astuti (Indonesia)

Secretary

Prasanna Nidumolu (Australia)



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This Seminar will focus on key challenges in international tax for developing countries. Seminar G brings together leading experts from governments, institutions, private practice and academia to address topical issues and new developments in base erosion and profit shifting (BEPS) and the experience of developing countries in regard to the OECD-led BEPS reforms. The seminar will address the latest developments in BEPS reforms in developing country tax laws including thin capitalization, transfer pricing and anti-abuse reforms in developing countries and the positive or negative impact of BEPS Actions on foreign investment.

Panelists will discuss the global reach and limitations of tax transparency measures and consider the costs and benefits of the BEPS measures for taxpayers and tax administrations, including automatic exchange of information, cross-border administrative cooperation, country by country reporting and dispute management. The Panel will then discuss who is at the table or on the menu in the widest multilateral tax negotiations the world has ever seen, the Inclusive Framework Pillars 1 and 2. The seminar explores the strengths and weaknesses of the Two Pillars, compared to alternatives proposed by the United Nations and specific countries, including implications for tax incentives, disputes, and taxation of digital services. It will explore the consequences of success or failure of the Two Pillars for taxation of the global digital economy by developing countries and debate alternatives and how to achieve relevance and engagement for all countries in the new international tax regime.