

Future Directions in International Corporate Taxation

Wednesday April 17, 2019 1:15-2:30

UNHQ Conference Building, Conference Room E

The international corporate tax system is under unprecedented stress. It is also particularly harmful to low-income countries, depriving them of much-needed revenue that would help them to achieve higher economic growth, reduce poverty and meet the Sustainable Development Goals. There is widespread agreement that fundamental change to current norms is needed, but no agreement on its best form. A [new IMF paper](#) reviews alternative directions for progress, including: minimum taxes on outbound and inbound investment; residual profit allocation; and allocation of taxing rights to destination countries.

Presentation of the new paper by Ms. Victoria Perry, Deputy Director, Fiscal Affairs, International Monetary Fund

Panel Discussion with:

A Developing Country Representative

Ms. Liz Nelson, Director, Tax Justice and Human Rights, Tax Justice Network

Mr. Stephen Shay, Senior Lecturer, Harvard Law School

Moderated by: Mr. Marijn Verhoeven, World Bank Group



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