



**Economic and Social Council**  
**Special Meeting on International Cooperation in Tax Matters**  
**(ECOSOC Chamber, 18 May 2018)**

*Tentative Programme*

Pursuant to ECOSOC resolution 2017/2, the primary purpose of this special meeting is to consider international cooperation in tax matters, including its contribution to mobilizing domestic financial resources for development and the institutional arrangements to promote such cooperation, with the participation of the representatives of national tax authorities. The meeting will be held immediately following the 16<sup>th</sup> session of the Committee of Experts on International Cooperation in Tax Matters, to facilitate dialogue between the Committee and the Council and to provide input to intergovernmental consideration of tax issues at the United Nations.

The main topic to be addressed during the meeting is taxation and the digitalisation of the economy. A number of countries and regional organizations have recently made or proposed important tax changes that seek to address challenges that the digitalisation of the economy presents for domestic tax systems. These developments will be discussed during the meeting. Another topic that will be discussed is the problems for the tax authorities of developing countries that arise from the wide tax exemptions requested by some governments and international organizations when they fund projects through official development assistance. The meeting will also include updates on the work of the Committee and of the inter-agency Platform for Collaboration on tax.

**10:00 am – 11:15 am**

**OPENING REMARKS**

- H.E. Mahmadamin Mahmadaminov (Tajikistan), Vice-President of the Economic and Social Council
- Mr. Elliott Harris, Assistant Secretary-General for Economic Development and Chief Economist

**KEYNOTE ADDRESS**

- Mr. Babatunde Fowler, Executive Chairman, Federal Inland Revenue Services, Nigeria

**UPDATE ON THE WORK OF THE COMMITTEE OF EXPERTS ON INTERNATIONAL COOPERATION IN TAX MATTERS**

- Mr. Eric Nii Yarboi Mensah, Co-Chairperson, Committee of Experts on International Cooperation in Tax Matters; and Assistant Commissioner, Revenue Authority, Ghana
- Ms. Carmel Peters, Co-Chairperson, Committee of Experts on International Cooperation in Tax Matters; and Policy Manager, Inland Revenue, New Zealand

11:15 am – 1:00 pm

## TAXATION AND THE DIGITALIZATION OF THE ECONOMY

Large multinational groups can sell significant amounts of products and services in a country without having any physical presence in that country. Some form of physical presence, however, is typically required (especially in double tax treaties) to subject foreign companies to corporate tax. It has similarly often been required before an obligation to collect value-added taxes arises. Since the late 1990s, the issue of whether and to what extent tax rules should be changed to address the digitalization of the economy has been debated in many international fora. While important changes have been made in the area of value-added taxes, the issue is still being discussed, in particular with respect to corporate taxation.

Another issue related to taxation and the digitalization of the economy is how new technologies may be used to improve tax collection and taxpayer services and thereby contribute to enhancing domestic resource mobilization, which is crucial to achieving the Sustainable Development Goals.

This session will provide an opportunity to take stock of the developments on these important issues and will assist the Committee of Experts on International Cooperation in Tax Matters, which is uniquely placed to take account of the views of both developed and developing countries, in contributing to shaping and elaborating the debate on these issues.

### Focus questions:

- What should be the key priorities for developing countries in any review of basic principles for the allocation of taxing rights between jurisdictions in relation to the digitalisation of the economy?
- How best to ensure that developing countries collect value-added taxes on the supply of digital property and services by foreign enterprises to local consumers?
- What actions should be taken to ensure that the tax administrations of developing countries are not left behind as regards the use of new IT technologies, such as block chain technologies, to better collect taxes and provide services to taxpayers?

### Moderator:

- Ms. Eliza Anyangwe, contributor, Guardian

### Panellists:

- Mr. Aart Roelofsen, Co-Coordinator of the Subcommittee on Tax Issues Related to the Digitalization of the Economy; and Deputy Head, International Tax Unit, Ministry of Finance, Netherlands
- Mr. Brian Jenn, Deputy International Tax Counsel, Department of the Treasury, United States of America

	<ul style="list-style-type: none"> <li>▪ Ms. Grace Perez-Navarro, Deputy Director, Center for Tax Policy and Administration, Organisation for Economic Co-operation and Development</li> <li>▪ Mr. Rajat Bansal, Joint Secretary, Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, India</li> <li>▪ Ms. Aneesa Baig, Director: Indirect Tax, Legal Tax Design, National Treasury of South Africa</li> </ul> <p><i>Speakers from the floor:</i></p> <ul style="list-style-type: none"> <li>▪ Mr. Jorge Antonio Deher Rachid, Secretary, Federal Revenue, Brazil</li> <li>▪ Mr. Carlos Protto, Director of International Tax Relations, Ministry of Treasury, Argentina</li> <li>▪ Mr. Bill Sample, Chair, Taxation Committee, United States Council for International Business</li> <li>▪ Mr. Aleksandr Anatolyevich Smirnov, Deputy Director, Department of Fiscal and Customs Policy, Ministry of Finance, Russian Federation</li> </ul> <p><b>Introduction by the moderator</b></p> <p><b>Presentations by the panellists</b></p> <p><b>Interactive dialogue</b></p>
<p><b>3:00 pm – 4:00 pm</b></p>	<p><b>TAXATION OF ODA-FUNDED PROJECTS</b></p> <p>Government and international organizations that fund projects through official development assistance (ODA) often request tax exemptions for these projects. These exemptions typically cover custom duties on imported goods, value-added taxes and income taxes for personnel and enterprises. While there may seem to be good reasons for requesting some tax exemptions, overly broad tax exemptions can raise significant concerns for recipient countries, including economic distortions, increases in transaction costs, potential for abuses and an increased administrative burden for tax administrations. They also run counter to the overall aim of strengthening domestic resource mobilization in these countries.</p> <p>This session will provide an opportunity to discuss developing country concerns that are raised by the broad exemptions often requested for ODA-funded projects, including possible ways of addressing these concerns.</p> <p><i>Focus questions:</i></p> <ul style="list-style-type: none"> <li>➤ What are the reasons why some donor agencies require broad exemptions when providing official development assistance to partner countries?</li> <li>➤ What are the main problems that such broad exemptions create for developing countries?</li> </ul>

	<p>➤ How can concerns regarding these exemptions be addressed? What practical measures can be proposed?</p> <p><i>Moderator:</i></p> <ul style="list-style-type: none"> <li>▪ Mr. Jacques Sasseville, Inter-Regional Adviser on International Tax Matters, Capacity Development Unit, Financing for Sustainable Development Office, Department of Economic and Social Affairs, United Nations</li> </ul> <p><i>Panellists:</i></p> <ul style="list-style-type: none"> <li>▪ Mr. Abdoufatah Moussa Arreh, Head, Tax Policy Unit, Ministry of Economy and Finance, Djibouti</li> <li>▪ Ms. Titia Stolte-Detring, Deputy Head of Division, International Tax Section, Federal Ministry of Finance, Germany</li> <li>▪ Ms. Elfrieda Stewart Tamba, Commissioner General, Liberia Revenue Authority</li> <li>▪ Mr. Christophe Waerzeggers, Senior Counsel, International Monetary Fund</li> </ul> <p><i>Speakers from the floor:</i></p> <ul style="list-style-type: none"> <li>▪ H.E. Mr. Marc Pecsteen de Buytswerve, Permanent Representative of Belgium to the United Nations</li> <li>▪ Mr. Dang Ngoc Minh, Deputy Director General, General Department of Taxation (GDT), Ministry of Finance, Viet Nam</li> <li>▪ Ms. Natalia Aristizabal Mora, Vice-Chairperson, Committee of Experts on International Cooperation in Tax Matters</li> </ul> <p><b>Introduction by the moderator</b></p> <p><b>Presentations by the panellists</b></p> <p><b>Interactive dialogue</b></p>
<p>4:00 pm – 5:00 pm</p>	<p><b>STRENGTHENING TAX CAPACITY IN DEVELOPING COUNTRIES: INTER-AGENCY PLATFORM FOR COLLABORATION ON TAX</b></p> <p>One of the ways in which the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), the United Nations and the World Bank Group (WBG) cooperate in the tax area is through the inter-agency Platform for Collaboration on Tax (Platform). The Platform has recently held its first global conference on the theme “Taxation and the Sustainable Development Goals” (New York, 14-16 February 2018).</p> <p>This session will feature a report on the outcome of the above-mentioned global conference, as well as an update on the development of “toolkits” designed to help developing countries address international tax issues and on the work aimed to assist these countries in implementing nationally-</p>

	<p>owned medium-term revenue strategies (MTRSs). The session will also provide an opportunity to discuss the Platform plans for future work and get feedback from stakeholders with respect to other topics on which the Platform could work and other ways in which it could foster cooperation.</p> <p><i>Focus questions:</i></p> <ul style="list-style-type: none"> <li>➤ Since the Platform was first established in 2016, what progress has it made in helping developing countries to address international tax issues and implement nationally-owned medium-term revenue strategies (MTRSs)?</li> <li>➤ What actions the Platform intends to carry out to take forward the work done so far?</li> <li>➤ How can the Platform further assist developing countries as they seek both more capacity support and grater influence in designing international tax rules?</li> </ul> <p><i>Panellists:</i></p> <ul style="list-style-type: none"> <li>▪ Ms. Alma Kanani, Practice Manager, Domestic Revenue Mobilization, Equitable Growth, Finance and Institutions, World Bank Group</li> <li>▪ Mr. Navid Hanif, Director, Financing for Sustainable Development Office, Department of Economic and Social Affairs, United Nations</li> <li>▪ Ms. Grace Perez-Navarro, Deputy Director, Center for Tax Policy and Administration, Organisation for Economic Co-operation and Development</li> <li>▪ Mr. Christophe Waerzeggers, Senior Counsel, International Monetary Fund</li> </ul> <p><b>Introduction by the moderator</b></p> <p><b>Presentations by the panellists</b></p> <p><b>Interactive dialogue</b></p>
5:00 pm – 5:50 pm	<b>General discussion</b>
5:50 pm – 6:00 pm	<p><b>Closing remarks</b></p> <ul style="list-style-type: none"> <li>▪ H.E. Mahmamin Mahmadaminov (Tajikistan), Vice-President of the Economic and Social Council</li> </ul>