



## TAX CHALLENGES & OPPORTUNITIES ARISING FROM DIGITALISATION

**18-20 October – 09:00 – 12:00 (Paris Time/CET)**

VIRTUAL EVENT

Hosted by  
OECD – Korea MTC – Hungary MTC

**Languages:** English with Arabic interpretation

**Level:** All levels

**Objectives:** This virtual workshop will provide an overview of tax certainty aspects of Pillar One and an overview of the Pillar Two GloBe rules. It will also include sessions on VAT on digital services and the digitalisation of tax administration.

**Target audience:** The workshop will be especially useful for tax officials who work on aspects related to international taxation or that are, or will be, involved in the implementation of the Two-Pillar Solution.

**Format:** This **virtual workshop** will be led by experts from the OECD Secretariat as well as country experts.

**Materials:** Will be available to download via the [Knowledge Sharing Platform](#) (KSP<sub>TA</sub>) in English

**Preparation:** We strongly recommend participants to complete the following self-paced training tools to have a better understanding of the fundamentals and allow for greater engagement during the training.

- [Overview of the pillar one building blocks](#) (recorded webinar)
- [Background of the two-pillar solution](#) (recorded webinar)

GRP self-paced tools are available on the KSPTA. If you do not have a KSP account, please register using your work email address [here](#) (more information in the [Annex](#)).

- [Overview of pillar two: focus on GloBE rules](#) (recorded webinar)

## **TAX CHALLENGES & OPPORTUNITIES ARISING FROM DIGITALISATION**

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### **Experts:**

Mr. Andrea SOLLECITO (OECD Secretariat)

Mr. Bruno FARINHA (ADB)

Ms. Maria SACCOMANNI (OECD Secretariat)

Mr. Mark JOHNSON (OECD Secretariat)

Mr. Martin WRIGHT (United Kingdom)

Mr. Sriram Govind (OECD Secretariat)

Ms. Suriyanti ESA (Malaysia)

Mr. Thomas ECKER (OECD Secretariat)

Mr. Vegard HOLMEDAHL (OECD Secretariat)

*Note: The topics listed are the topics proposed to be covered each day. The time allocated to each topic, as well as the timing of breaks, may vary.*

<b>Day 1 – 18 October 2022</b>		
09h00 - 09h05 (05 min)	<b>Welcome Remarks</b>	
09h05 - 09h10 (05 min)	<b>Opening Remarks</b>	
09h10 - 10h10 (60 min)	<b>Session A: Overview of Pillar One with a focus on tax certainty</b>  “Tax certainty is a central element of Amount A and an integral part of establishing a new, stable framework for taxing international business income. As reflected in the October Statement, Pillar One will include the following components to provide tax certainty for issues related to Amount A:	Mark, Sriram

	<ul style="list-style-type: none"> <li>• In-scope MNEs will benefit from dispute prevention and resolution mechanisms, which will avoid double taxation for Amount A, including all issues related to Amount A (e.g. transfer pricing and business profits disputes), in a mandatory and binding manner. Disputes on whether issues may relate to Amount A will be solved in a mandatory and binding manner, without delaying the substantive dispute prevention and resolution mechanism.</li> <li>• An elective binding dispute resolution mechanism will be available only for issues related to Amount A for developing economies that are eligible for deferral of their BEPS Action 14 peer review and have no or low levels of MAP disputes. The eligibility of a jurisdiction for this elective mechanism will be reviewed regularly; jurisdictions found ineligible by a review will remain ineligible in all subsequent years.</li> </ul> <p>This session will cover the technical aspects of the mechanism for tax certainty with respect to Amount A and issues related to Amount A as it currently stands based on discussions at the TFDE.”</p>	
10h10 - 10h25 (15 min)	<b>BREAK</b>	
10h25 - 11h25 (60 min)	<b>Session A (Continued)</b>	Mark, Sriram
11h25 - 11h55 (5 min)	<b>Q&amp;A Session</b>	
11h55 - 12h00 (20 min)	<b>Conclusion / Closing remarks</b>	

**Day 2 – 19 October 2022**

09h00 - 09h10 (10 min)	<b>Opening Remarks</b>	
09h10 - 10h10 (60 min)	<p><b>Session B: Pillar Two GloBe rules overview</b></p> <p>The Anti Global Base Erosion or “GloBE” Rules are part of the Two-Pillar Solution to address the tax challenges of the digitalisation of the economy. The GloBE Rules provide a co-ordinated system to ensure that Multinational Enterprises with revenues above EUR 750 million pay at least a minimum level of tax on the income arising in each of the jurisdictions in which they operate.</p> <p>This session will cover the five key steps that an MNE might go through in order to determine its liability under the GloBE Model Rules: starting with whether the MNE is within scope of the rules; working through the mechanics of a jurisdictional ETR calculation in order to determine the amount of any top-up tax that may be due; and finally to determine the jurisdiction where such tax is payable.</p> <p>By the end of the session, participants will have a high-level understanding of how the GloBE Rules operate.</p>	Andrea, Maria, Martin, Bruno
10h10 - 10h25 (15 min)	<b>BREAK</b>	
10h25 - 11h25 (60 min)	<b>Session B (Continued)</b>	Andrea, Maria, Martin, Bruno
11h25 - 11h55 (30 min)	<b>Q&amp;A Session</b>	Andrea, Maria, Martin, Bruno
11h55 - 12h00 (5 min)	<b>Conclusion / Closing remarks</b>	

**Day 3 – 20 October 2022**

09h00 - 09h10 (10 min)	<b>Opening Remarks</b>	
09h10 - 10h10 (60 min)	<p><b>Session C: VAT on international digital tax</b></p> <p>Value added tax (VAT) is a major revenue source for most jurisdictions globally. Safeguarding these crucially important VAT revenues in economies that are transforming because of digitalisation and globalisation is a priority for many governments. The challenges to collect VAT on continuously growing levels of digital trade and e-commerce place increasingly strong pressure on VAT regimes worldwide. These challenges relate to VAT collection on booming sales of online services and digital products to private consumers (apps, film and music streaming, gaming, etc.) and on online sales of low-value imported goods, often by foreign businesses, including through digital platforms. Jurisdictions often do not levy VAT as effectively as they could on such sales under existing rules that originate from before widespread digitalisation of the economy.</p> <p>In response, the OECD has delivered a comprehensive internationally agreed policy framework for addressing the VAT challenges of the digital economy, reflecting a broad consensus on effective and efficient solutions among tax authorities worldwide. This session will discuss the core recommendations of the policy framework for the imposition and collection of VAT on digital trade.</p>	Thomas
10h10 - 10h20 (10 min)	<b>BREAK</b>	
10h20 - 11h20 (60 min)	<p><b>Session D: The Digitalisation of Tax Administrations</b></p> <p>The Forum on Tax Administration has published a vision of digitally transformed tax administrations called Tax Administration 3.0, and is currently following up this vision with actions that seek to support tax administrations globally in their process of digitalisation and digital transformation.</p>	Esa, Vegard

	This presentation will introduce the participants to the TA 3.0 vision and Action Plan, focusing on how the initiatives from FTA can support and enable developing country tax administrations in their digitalisation journeys.	
11h20 - 11h45 (25 min)	<b>Q&amp;A Session</b>	Esa, Vegard
11h45 - 11h55 (10 min)	<b>Workshop Survey</b>	GRP staff
11h55 - 12h00 (5 min)	<b>Conclusion / Closing remarks</b>	

## ANNEX 1: KSP<sub>TA</sub> REGISTRATION

Follow the steps below to register for the KSP<sub>TA</sub>.

1. Go to [www.ksp-ta.org](http://www.ksp-ta.org).  
Click “**Create your account here.**”
2. Complete all fields of the online form and use your work email. In the field country/organization, select your own country.

Click “Register” at the bottom.

**What is the KSP<sub>TA</sub>?**  
The Knowledge Sharing Platform for Tax Administrations (KSP<sub>TA</sub>) is a global online resource for sharing knowledge and expertise in tax administration.

**Who can register?**  
Officials of tax administrations, tax policy departments, regional tax organizations and international tax organizations.

**Create your account here.** ← Click

Work email \*

Password \*

Remember me

**LOG IN**

**Account help**

The KSP<sub>TA</sub> performs routine maintenance every **Friday from 17h00 to 18h00 UTC**.  
Please save all work in progress and exit any e-Learning course before this time as your progress may be lost.

**Become A Part Of The Tax Capacity Building Community!**

**Create Your Account**

Work email \*  
 ← Enter work email

Please provide your work email whenever possible.

Work email confirmation \*

Title

First name \*

Last name \*

Language preference \*

Country / Organizations \*

Revenue authority

E.g. Canada Revenue Agency

Job title \*

E.g. Tax official

By registering to the KSP<sub>TA</sub>, I agree to the [Terms and conditions of use](#) and have read the [Privacy Policy](#)

↑ Check the box

**REGISTER** ← Click

3. You will receive an email to confirm your email address, click “**Confirm account**”. If you have not received it, check your spam folder or contact [info@ksp-ta.org](mailto:info@ksp-ta.org)
4. Once approved, you will receive another email. Click “**Create password**” and follow the instructions. You can now access the KSP<sub>TA</sub>.  
**Note:** The link expires in 10 days. After expiration, go to “**Account help**” and click “Reset Your Password”.