

MINIMUM AND DIGITAL TAXATION: Consensus or Divide?

Global discussions on how to fundamentally reshape the international tax architecture are ongoing, with the Inclusive Framework now focusing on two pillars aimed at (i) addressing profit allocation issues with regard to digital services; and (ii) introducing an effective global minimum tax. At the same time, unilateral proposals have been introduced or are contemplated to address these issues, e.g., in the form of taxes on digital services and specific types of minimum taxation. This raises important questions for developing countries: How will an agreed global minimum tax affect them? What should be their domestic tax policy response? How should developing countries assess the different proposals for taxing digital services? The conference will bring together experts, policy makers and stakeholders to discuss these issues.

TUESDAY, April 13, 2021
8:00–10:30 a.m. EST

7:30 a.m. Login will start via Zoom

8:00–8:05 a.m. **Welcome** by Organizers

8:05–8:15 a.m. **Opening Remarks**
Michael Keen (IMF) and Marcello Estevão (WBG)

What Will Be the Impact of Internationally Agreed Minimum Taxation on Developing Countries?

8:15–8:30 a.m. Presentation on key features of minimum tax proposals and potential impact on developing countries
Cory Hillier (IMF)

8:30–9:05 a.m. This panel will discuss the impact of the different aspects of Pillar Two on revenue, investment, and tax competition. It will elaborate on how developing countries will potentially respond to Pillar Two with domestic legislation.

MODERATOR: Chiara Bronchi (WBG)

SPEAKERS:

İrem Güçeri (University of Oxford)

José Antonio Ocampo (Columbia University; ICRIT)

Mathew Gbonjubola (FIRS, Nigeria; Vice Chairman of the Inclusive Framework)

Liselott Kana (Servicio de Impuestos Internos, Chile)

9:05–9:20 a.m. Open Discussion

9:20–9:25 a.m. **Break - Presentation of new IMF Book on International Taxation**

Digital Service Taxes in Developing Countries

9:25–9:40 a.m. Presentation on the background and context surrounding the debate on Pillar One and digital services taxes in developing countries.
Ana Cebreiro Gomez (WBG)

9:40–10:15 a.m. This panel will discuss the economic effects of proposals to tax digital services; the implications of the Art. 12b UN tax treaty proposal for developing countries; and the ATAF guidance on the introduction of digital services taxes in African countries.

MODERATOR: Victoria Perry (IMF)

SPEAKERS:

Wei Cui (University of British Columbia)

Nara Monkam (ATAF)

Michael Lennard (UN)

Marcia Grostein (Dirección General Impositiva, Uruguay)

10:15–10:30 a.m. Open Discussion