



## AGENDA

### PUBLIC CONSULTATION ON THE TAX CHALLENGES OF DIGITALISATION

Warren Room, Simon Hall, University of California, Berkeley, USA

Wednesday, 1 November 2017

9:30 – 17:15 (Pacific Daylight Time – PDT)

<b>I.</b>	<b>WELCOME AND INTRODUCTION</b>	<b>9.30 – 10.00</b>
	<p>This session will provide an overview of the on-going work of the Task Force on the Digital Economy (TFDE) on the tax challenges raised by digitalisation, and of the objectives of the public consultation.</p> <ul style="list-style-type: none"> <li>• Opening by the TFDE Co-chairs: Edouard Marcus and Brian Jenn</li> <li>• Welcome by Chip Harter, United States</li> <li>• Introductory comments by Pascal Saint-Amans, OECD</li> </ul>	
<b>II.</b>	<b>DIGITALISATION, BUSINESS MODELS AND VALUE CREATION</b>	<b>10.00 – 11.15</b>
	<p>This session will discuss the impact of digitalisation on business models, with a focus on (i) structures of business models, (ii) data collection and analysis, and (iii) the role of user-engagement and customer participation.</p> <ul style="list-style-type: none"> <li>• Presentation by Edwin Visser, PwC</li> <li>• Presentation by John Vella, University of Oxford, Centre for Business Taxation</li> <li>• Presentation by Jens Svolgaard, Spotify</li> <li>• Discussion</li> </ul>	
<b>COFFEE BREAK</b>		<b>11.15 – 11.30</b>
<b>III.</b>	<b>BEPS IMPLEMENTATION</b>	<b>11.30 – 12.45</b>
	<p>This session will provide an overview of existing tax policy developments, with a focus on (i) the implementation and impact of the BEPS measures on highly digitalised business models, including potential effects on the scope of the broader tax challenges, and (ii) the implementation and impact of new guidance and mechanisms to apply VAT/GST on foreign suppliers of intangibles and services.</p> <ul style="list-style-type: none"> <li>• Presentation by Gary Sprague, Digital Economy Group</li> <li>• Presentation by Jesse Eggert, KPMG</li> </ul>	



	<ul style="list-style-type: none"> <li>• Presentation by Guglielmo Maisto, Maisto e Associati</li> <li>• Discussion</li> </ul>	
<b>LUNCH</b>		<b>12.45 – 14.00</b>
<b>IV.</b>	<b>POLICY CHALLENGES AND TAX OPTIONS</b>	<b>14.00 – 15.45</b>
	<p>This session will discuss the range of potential tax options available to deal with the broader direct tax challenges raised by digitalisation, with a focus on (i) design issues and objectives, (ii) legal constraints, and (iii) administration and compliance.</p> <ul style="list-style-type: none"> <li>• Presentation by Jan Bart Schober, Loyens Loeff</li> <li>• Presentation by Will Morris, BIAC</li> <li>• Presentation by Giammarco Cottani, Ludovici, Piccone &amp; Partners</li> <li>• Presentation by Tatiana Falcão, BEPS Monitoring Group</li> <li>• Presentation by Robert Johnson, Silicon Valley Tax Directors Group</li> <li>• Presentation by Sylvain Montoro, BlaBlaCar</li> <li>• Discussion</li> </ul>	
<b>COFFEE BREAK</b>		<b>15.45 – 16.00</b>
	<b>POLICY CHALLENGES AND TAX OPTIONS (CONT'D)</b>	<b>16.00 – 16.55</b>
	<ul style="list-style-type: none"> <li>• Discussion</li> </ul>	
<b>V.</b>	<b>CLOSING REMARKS AND NEXT STEPS</b>	<b>16.55 – 17.15</b>
	<p>To summarise the key issues raised and provide some indication of the direction of the work of the TFDE as it progresses its work towards delivering the April report, and to close the day's proceedings.</p>	