



Regional Round table on International Taxation

Quito, Ecuador, November 10 and 11, 2015

Conceptual note

I. Context of the fourth regional meeting on issues of international taxation

The **Fourth Regional meeting on international taxation** will take place at a key moment in terms of the reforms on issues of international taxation and the institutional architecture in which these matters are discussed. They are currently emerging as part of a package of international tax reforms, which must be implemented globally. Precisely, in October, the G20 countries have agreed on the final outcome of the BEPS Action Plan, presented by the OECD after two years of work. In addition, new definitions will be presented on proposals for transparency through the automatic exchange of tax information, which is discussed in the framework of the Global Forum.

In this way, this administrators meeting will be an opportune time to analyze the contributions to these processes, their impact on the countries of the region as well as the challenge they represent.

In addition to possible differences in needs and capacities between developed countries or emerging countries and the developing countries, the debate about the limits and scope of BEPS to make multinationals pay their fair share in any country in the world, has taken this year a new dimension. We have received the first results of the work of the independent Commission for the reform of the international taxation on the limits of the arm's length principle on which is based the whole OECD- BEPS action plan.

Another important context element has to do with the intergovernmental process of the United Nations on Financing for Development, which developed an intense debate on the reform of the institutional architecture in tax matters. Although the proposal to turn the UN Committee on matters of Taxation into an intergovernmental body was not included in the Agenda for action at Addis Ababa adopted last July, this request was widely supported by the developing countries, and it has vocation to develop further.

Finally, the Committee of Experts on International Cooperation in Tax Matters of the United Nations, which includes working groups on the relationship between extractive sectors and taxation or on transfer pricing, to name a few, will also validate their first results to the end of November, and will deepen its mandate.



Therefore, the meeting will be an opportunity to process these global standards and normative contributions in countries of the region where the extractive sector continues to play a central role in the economy.

II. Objectives of the meeting

- Contribute to a discussion on the scope and limits of BEPS and the institutional architecture in matters of taxation
- Delve into a diagnosis on the contributions of the BEPS process for developing countries

III. Participants

- Tax administrations from 10 countries of South America
- Tax authorities from 6 countries of Central America
- Tax administrations from 3 countries of the Caribbean
- Regional bodies (CIAT, Union regional UNASUR-COSEFIN-CELAC, ECLAC, IDB)
- International organizations (IMF, World Bank, United Nations)
- Civil society (Latindadd, Tax Justice Network, BEPS Monitoring Group, TJN)

IV. Program

TUESDAY 10: INTERNATIONAL TAXATION: MAJOR OPPORTUNITIES AND CHALLENGES		
Time	Session	Panelists
8.45-9.15	Welcome address	<ul style="list-style-type: none"> • Tax Administration of Ecuador • CIAT • Latindadd
9.15 - 11.00	Challenges and issues of international taxation Main problems: <ul style="list-style-type: none"> • Illicit flows • Harmful tax practices, • Opportunities for tax avoidance, • Transparency, access to external sources of information, administrative capacity for control, etc. 	<ul style="list-style-type: none"> • Tax Administration of Ecuador • UN/ECLAC • OSC/expert
11.00 - 11:20	Coffee Break	
11.20-13.00	BEPS action plan: <ul style="list-style-type: none"> • Progress and challenges of BEPS. • Scope and current status of BEPS. • Positioning and needs of the countries against each of the results outlined in the actions of the BEPS Action Plan. 	<ul style="list-style-type: none"> • Tax Administration of Colombia • Tax Administration of Panama • Tax Administration of Mexico • Tax Administration of Costa Rica



		<ul style="list-style-type: none"> • OSC
13.00-14.30	Lunch	
14.30-16:15	Transfer pricing: <ul style="list-style-type: none"> • The latest reforms. • Advance pricing agreement. • Main problems and solutions. • Results obtained. 	<ul style="list-style-type: none"> • Tax Administration of Brazil • Tax Administration of Chile • OSC • CIAT • Mexico
16.15-17:15	Challenges: Information-generating resources.	<ul style="list-style-type: none"> • Tax Administration of Argentina • Tax Administration of Mexico • OSC
17.15-18.30	Automatic exchange of information	<ul style="list-style-type: none"> • Tax Administration of Argentina • Tax Administration of Colombia • Tax Administration of Peru • OSC
18.3	Close of the first day	
20	Dinner offered by the organizers	

WEDNESDAY 11: INTERNATIONAL TAXATION: MAJOR OPPORTUNITIES AND CHALLENGES

Time	Session	Panelists
9.00-11.00	Regional challenge: Taxation of the extractive sector	<ul style="list-style-type: none"> • Tax Administration of Peru-Ecuador-Chile • UNTC • IMF • OSC
11.00-11-20	Coffee Break	
11.20-13.00	International challenge: Tax havens	<ul style="list-style-type: none"> • Tax administration • Tax administration • Tax administration • OSC
13.00-14.30	Lunch	
14.30-15:40	Round table: and now what? Positioning and cooperation needs	Round of dialogue between all the tax administrators.



15.40-16:15	Synthesis and challenges	<ul style="list-style-type: none">• BEPS• Monitoring Group• CIAT• Latindadd
16.15	Closing - SRI	