

Tax Justice Network virtual conference agenda

# Where next for global taxing rights?

Technical and political analyses of the OECD tax reform

11 December 2019

13:00 - 17:30 GMT

#GlobalTaxRights



## Conference background

---

As urgent reshaping of the international tax system has risen up the geopolitical agenda, the OECD's tax reforms announced in January 2019 are proceeding at a rapid pace. The proposals set out to go "beyond the arm's length principle", introducing elements of unitary taxation and formulary apportionment, with the aim of redistributing taxing rights to the countries where real economic activity takes place.

To date, however, there has been little public analysis of the likely effects of these reforms and questions have been raised as to whether the current proposals are comprehensive enough to provide the drastic changes the international tax system needs to keep up with the changing landscape of multinational companies.

This one-day virtual conference hosted by the Tax Justice Network will bring together international experts including speakers from the International Monetary Fund (IMF), the Intergovernmental Group of Twenty-Four (G24), the Organisation for Economic Cooperation and Development (OECD) and the Independent Commission for the Reform of International Corporate Taxation (ICRICT) to provide technical analyses of the current proposals and consider the following questions:

- How do the current reforms compare to alternative proposals tabled by other international institutions and civil society organisations?
- What are the implications of the reforms for lower-income countries, particularly on tax bases, as well as those of OECD members?
- How far do the suggested reforms achieve their intended goals of redistribution of taxing rights and tightening up on tax avoidance?
- What are the political challenges within the OECD reform? And, looking to the future, what potential is there for involvement in the decision making process from other international bodies such as the United Nations?

## Agenda

- 1:00pm - 1:10pm Welcome remarks - **Alex Cobham**, Chief Executive, Tax Justice Network
- 1:10pm - 1:40pm **Keynote: 'The maldistribution of global taxing rights, and how to fix it' and Q&A**  
**Jayati Ghosh**, Professor of Economics at Jawaharlal Nehru University and Commissioner at the Independent Commission for the reform of International Corporate Taxation (ICRICT)
- 1:40pm - 3:10pm **Panel I: 'The revenue impacts of redistributing taxing rights' and Q&A**  
**David Bradbury**, Head of the Tax Policy and Statistics Division, Centre for Tax Policy and Administration, Organisation for Economic Co-operation and Development (OECD)  
**Ruud de Mooij**, Division Chief of Tax Policy, Fiscal Affairs Department, International Monetary Fund (IMF)  
**Valpy FitzGerald**, Professor of International Development Finance, Oxford University and Fellow of St Antony's College, Oxford, and Commissioner at the Independent Commission for the reform of International Corporate Taxation (ICRICT)  
**Kimberly Clausing**, Thormund A. Miller and Walter Mintz Professor of Economics, Reed College  
**Abdul Muheet Chowdhary**, Senior Programme Officer, Sustainable Development and Climate Change Programme, South Centre  
**Lauri Finer**, Special adviser to minister, Ministry of Finance, Finnish Government
- 3:10pm - 3:40pm BREAK
- 3:40pm - 3:55pm **Keynote: 'The G24 proposal, and the challenges of the Inclusive Framework'**  
**Marilou Uy**, Director of the Secretariat, Intergovernmental Group of Twenty-Four (G-24)
- 3:55pm - 5:15pm **Panel II: 'Which way now for the reform and redistribution of global taxing rights?' and Q&A**  
Moderated by: **Stephanie Soong Johnston**, Chief Correspondent, Tax Notes  
**Ben Dickinson**, Head of Global Relations and Development, Centre for Tax Policy and Administration, Organisation for Economic Co-operation and Development (OECD)  
**International tax expert (tbc)**, African Tax Administration Forum (ATAF)  
**Marijn Verhoeven**, Head of the Global Tax Team and Lead Economist, World Bank  
**Vicki Perry**, Assistant Director and Division Chief of the Revenue Administration Division, Fiscal Affairs Department, International Monetary Fund (IMF)  
**Sol Picciotto**, Coordinator, BEPS Monitoring Group and emeritus professor, Lancaster University
- 5:15pm - 5:30pm Summary and close - **Alex Cobham**, Chief Executive, Tax Justice Network