



RIS
Research and Information System
for Developing Countries
विकासशील देशों की अनुसंधान एवं सूचना प्रणाली

Third Annual Developing Country Forum

South-South Cooperation in International Tax Matters

9-10 December 2019
Pravasi Bhartiya Kendra, New Delhi

TENTATIVE AGENDA

| (8 December 2019) | |
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| 19:30 – 21:30 hrs | Inaugural Speech: Shri V. Muraleedharan, Hon'ble Minister of State for External Affairs, Govt. of India Dinner hosted by Ministry of External Affairs, India Venue: Nilgiri, Hotel Oberoi |
| Day 1 (9 December 2019) | |
| 9:30 – 10:00 hrs | Registration & Coffee |
| 10:00 – 11:00 hrs | Opening Ceremony <i>Welcome Remarks:</i> Prof. Sachin Chaturvedi , Director General, RIS, New Delhi, India <i>Introductory Remarks:</i> Dr. Carlos Correa , Executive Director, South Centre, Geneva <i>Launch of Book:</i> International Tax Cooperation: Perspectives from the South <i>Keynote Speech:</i> Mr. Pramod Chandra Mody , Chairman, CBDT, India |
| 11:00 – 11:30 hrs | Introduction of Participants |
| 11:30 – 13:00 hrs | Technical Session I: Taxation of the Digital Economy– Conceptual Issues <i>[The rise of the digital economy is bringing new challenges for tax administrations. The urgent discussions in the OECD's Inclusive Framework of the Base Erosion and Profit Shifting (IF-BEPS) project have introduced potentially far reaching proposals to redefine "economic nexus" along with its corresponding benchmarks. The proposal emanating from the tax working group</i> |

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| | <p><i>of the G-24 is particularly noteworthy, but there are other proposals. This panel will review the proposals, their potential economic implications, and developing country responses].</i></p> <p>Chair: Dr. Vinay Kumar Singh, Commissioner of Income-Tax (OSD), Delhi, Ministry of Finance, India</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Mr. Akhilesh Ranjan, Member (Retd.), CBDT, India • Prof. Sol Picciotto, Emeritus Professor, Lancaster University and Senior Fellow, International Centre for Tax & Development • Mr. Rajesh Kedia, Commissioner of Income Tax (OSD), CBDT, India • Ms. Pooja Rangaprasad, Director (Policy & Advocacy), Financing for Development, Society for International Development, India • Mr. Mustapha Ndajiwo, Executive Director, African Centre for Tax and Governance, Nigeria <p>Q & A</p> |
| 13:00 –14:00 hrs | Lunch |
| 14:00 –15:30 hrs | <p>Technical Session II: Taxation of the Digital Economy– Practical Issues and Evolving Practice</p> <p><i>[Developing countries are addressing the issue in their own ways, and creating new mechanisms for digital economy taxation, going beyond the physical nexus requirements. This panel will provide the opportunity for officials to debate how different approaches would impact the variety of their situations, including the questions of withholding tax methods and minimum tax (“Pillar II”) proposals, the latter mainly supported by developed countries].</i></p> <p>Chair: Mr. Rasmi Ranjan Das, Joint Secretary (FT & TR-1), CBDT, Ministry of Finance, India</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Mr. Dereje Alemayehu, Chair, Global Alliance for Tax Justice • Mr. Bhaskar Goswami, Commissioner of Income Tax, India • Ms. Lizette Espinosa, National Coordinator of Tax Claims, Internal Revenue Service, Ecuador • Mr. Ogwuche Sunday, First Secretary, Nigerian Mission in Geneva to WTO <p>Q&A</p> |
| 15:30 –15:45 hrs | Coffee Break |
| 15:45 – 17:00 hrs | Reports from Breakout Groups on Taxation of the Digital Economy |
| 17:00 - 18:30 hrs | <p>Technical Session III: Combating Tax Avoidance: Offshore Indirect Transfer of Assets</p> <p><i>There has been a growing concern among developing countries about the avoidance of taxes on the capital gains realized on the offshore transfer of assets</i></p> |

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| | <p><i>located within their territory. Tax administrations face various challenges on this issue, in being aware of the transaction and then collecting the taxes due. This session will look at the legal issues that developing countries have faced and the developments in domestic law to restrict such tax avoidance strategies.</i></p> <p>Chair: Dr. Ganapati R. Bhat, Additional Secretary, Lok Sabha Secretariat, India</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Mr. Rajat Bansal, Joint Secretary (FT & TR-II), CBDT, Ministry of Finance, India • Prof. Sol Picciotto, Emeritus Professor, Lancaster University and Senior Fellow, International Centre for Tax & Development • Mr. Ashish Kumar, Commissioner of Income Tax, APA, Delhi, India • Mr. Lokman Hossain, Research Officer, Bangladesh Tariff Commission • Mr. Sudarshan Rangan, Global Tax laboratory, India • Mr. Abdul Muheet Chowdhary, Senior Programme Officer, South Centre <p>Q & A</p> |
| 19:00 – 21:00 hrs | <p>Dinner hosted by Ministry of Finance, India</p> <p><i>Venue: Jehangir Hall, Hotel Taj Palace</i></p> |
| Day 2 (10 December 2019) | |
| 9:30 – 11:00 hrs | <p>Technical Session IV: Extractive Industries</p> <p><i>[Many developing countries have a wealth of natural resources which can be harnessed as a potential revenue base for fulfilling their development needs. This requires creating appropriate tax and broader fiscal systems to ensure that they obtain an appropriate share of the benefits from the extraction and use of such resources. This session will consider the recent innovations in the determination of profits or royalties in the extractives industry, and attempts to implement policies on the treatment of technical services.]</i></p> <p>Chair: Mr. Dereje Alemayehu, Chair, Global Alliance for Tax Justice</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Ms. Veronica Grondona, Researcher, Tax Justice Network • Mr. Kamlesh C. Varshney, Joint Secretary (TPL-1), CBDT, Ministry of Finance, India • Ms. Maria Auxiliadora Quant Ordoñez, Revenue Management Service Honduras • Mr. Daniel Uribe Teran, Programme Officer, South Centre <p>Q & A</p> |
| 11:00 – 11:15 hrs | Coffee Break |

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| 11:15 – 12:45 hrs | <p>Technical Session V: Tax Risk Assessment</p> <p><i>[The proliferation of Country by Country Reporting (CbCR) can be a useful tool for developing countries conducting tax risk assessments, taking into account their existing systems and priorities. This session looks at the experience that developing countries have had till date with the exchange of information for tax purposes. It will consider the upgrades made to risk assessment methodologies by developing countries, as well as innovations in domestic law, which would be of interest to other developing countries.]</i></p> <p>Chair: Mr. Thaneshwor Gautam, Deputy Director General, Department of Inland Revenue, Nepal</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Mr. Amitav, Additional Director General (Risk Assessment), Ministry of Finance, India • Mr. Mahesh Rawoteea, Lead Analyst, Ministry of Finance & Economic Development, Mauritius • Ms. Lizette Espinosa, National Coordinator of Tax Claims, Internal Revenue Service, Ecuador • Ms. Seylina Varghese, Director General, Tax and Financial Sector Policy Division, Department of Finance, Seychelles <p>Q & A</p> |
| 12:45 – 14:00 hrs | <p>Lunch</p> |
| 14:00 – 15:30 hrs | <p>Technical Session VI: Fugitive Economic Offenders and Asset Recovery</p> <p><i>[Tax havens that offer secrecy facilities and citizenship for sale undermine the integrity of tax administration and prosecution in many countries. These facilities have allowed fugitive economic offenders (FEOs) to evade prosecution by domestic courts. Many countries have taken concrete actions to stem the detrimental impacts of such jurisdictions. What kind of concerted actions can developing country authorities undertake to deny entry and safe havens to all FEOs, freeze the proceeds of crime and obtain asset repatriation along with the offenders? Can the UN Conventions on Corruption and Transnational Organized Crime as well as FATF regulations be used as tools in this effort and if yes how? What other steps can developing countries take to address the issue of FEOs?]</i></p> <p>Chair: Ms. Jahanzeb Akhtar, Principal Commissioner of Income Tax, Government of India</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Mr. S.K. Singh, Commissioner of Income Tax (Investigation), CBDT, India • Ms. Veronica Grondona, Researcher, Tax Justice Network • Mr. Mahesh Kumar Shah, Commissioner of Income Tax (IT&TP), India |

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| | <ul style="list-style-type: none"> • Dr. Priyadarshi Dash, Assistant Professor, RIS Q&A |
| 15:30 – 16:30 hrs | Reports from Breakout Groups on Fugitive Economic Offenders and Asset Recovery |
| 16:30 – 16:45 hrs | Coffee Break |
| 16:45 – 18:15 hrs | <p>Way Forward and Closing Session</p> <p><i>Chair:</i> Mr. Akhilesh Ranjan, Member (Retd.), CBDT, India</p> <p>Summary of Conference: Dr. Priyadarshi Dash, Assistant Professor, RIS</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Mr. Rajat Bansal, Joint Secretary (FT & TR-2), Ministry of Finance, India • Amb. Amar Sinha, Distinguished Fellow, RIS <p>Vote of Thanks: Mr. Abdul Muheet Chowdhary, Senior Programme Officer, South Centre</p> |