



Conference on South-South Cooperation in International Tax Matters:

Don't Cede Your Taxing Rights By Signing A Blank Cheque

27-28 November 2023

Venue: CICG - The International Conference Center Geneva, Room Plenary B
Rue de Varembe 17, 1202 Geneva

TENTATIVE AGENDA

Day 1 (27 November 2023)

0830 – 0900	Registration & Coffee
0900 – 1000	Opening Ceremony Welcoming Remarks by Dr. Dereje Alemayehu , Executive Director, Global Alliance for Tax Justice Welcoming Remarks by Dr. Carlos Correa , Executive Director, South Centre Inaugural addresses: <ul style="list-style-type: none">- H.E. Dr. Abdallah Saleh Possi, Ambassador and Permanent Representative of Tanzania to the UN in Geneva in the context of Tanzania's Chairing of the G-77+China in Geneva Group Photo
1000 – 1030	Introduction of Participants
1030 – 1200	Panel Discussion I: Amount A of Pillar One – to Sign or Not to Sign? <i>[The Amount A Multilateral Convention (MLC) of the OECD provides a paradigm shift in the taxation of multinational enterprises. The decision to sign it or not is for all countries arguably the most important decision in the history of international taxation. The key objective of the panel is to inform delegates from foreign and finance Ministries of the implications of the Amount A MLC. This panel will assess the MLC from the standpoint of developing countries and discuss its pros and cons, implications and risks, what are the preconditions for it to work, potential revenue estimates and its administrative feasibility. The</i>

	<p><i>Panel will also discuss the likely future scenarios of the Amount A MLC and how developing countries should respond in case major developed countries do not sign it and it does not come into force.]</i></p> <p>(10 minutes/panelist)</p> <p>Introduction and Conclusion by Chair: Marlene Nembhard Parker, Deputy Commissioner General- Legal Support Services, Tax Administration Jamaica, and co- chair of the OECD BEPS Inclusive Framework</p> <p>Speakers:</p> <p><i>Preliminary Findings: Country-level Revenue Estimates of Amount A vs Digital Services Taxes for South Centre, ATAF, WATAF and African Union Member States</i></p> <ul style="list-style-type: none"> • Joint Presentation by Abdul Muheet Chowdhary, South Centre, Emmanuel Eze, ATAF and Abiodun Adegboye, WATAF <p><i>Tax Revenue from Pillar One Amount A: Country-by-Country Estimates</i></p> <ul style="list-style-type: none"> • Mona Barake, EU Tax Observatory <p><i>Amount A: Overview and Implications for Developing Countries</i></p> <ul style="list-style-type: none"> • Muh Ichwanuddin, Transfer Pricing and International Taxation – Lead Analyst, Directorate General of Taxes, Indonesia • Dr. Sri Vatsa Sehra, Under Secretary, Foreign Tax & Tax Research, Central Board of Direct Taxes, India <p><i>Implementation and Administrative Feasibility of Amount A for Developing Countries</i></p> <ul style="list-style-type: none"> • Dr Hazlina Hussain, Head of Revenue Solicitor/Director, Special Appeal Department, Inland Revenue Board of Malaysia <p><i>Why the Two Pillar solution won't work for Africa and the Global South</i> Everlyn Muendo, Tax Justice Network Africa</p> <p>Q&A</p>
1200 –1320	<p>Breakout Group Discussion</p> <p><i>(The audience will be divided into tables of 5-6. Each table will have participants from Ministries of Finance, tax administration, Foreign Affairs and civil society. The audience will discuss certain questions provided to them beforehand relating to the topic of the Panel. The discussion will last 1 hour. Each table will nominate a rapporteur who</i></p>

	<i>will summarise to the hall the discussion of the table.)</i>
1320 – 1330	Concluding Remarks by Panelists and Chair Reflecting on Breakout Group Discussion
1330 – 1430	Lunch
1430 – 1600	<p>Panel Discussion IIa: Digital Taxation – Alternatives, Country Experiences and Global South Solidarity</p> <p><i>[This Panel will discuss what are the practical alternatives to Amount A for taxing the digital economy. The Panel will showcase country experiences in implementing Digital Services Taxes.</i></p> <p><i>The discussion on alternatives gains increased significance as one of the major restrictions of Amount A is that a country agreeing to it must give up the right to impose any digital taxes on out of scope companies. Thus, they will only be able to use Amount A and solely for the approximately 100 companies in-scope.]</i></p> <p>(10 minutes/panelist)</p> <p>Introduction and Conclusion by Chair: Babatunde Oladapo, Executive Secretary, West African Tax Administration Forum</p> <p>Speakers:</p> <p><i>Digital Services Taxes: Implementation Experience and Revenue Collected</i></p> <ul style="list-style-type: none"> • Muhammad Ashfaq Ahmed, Member, UN Tax Committee (Pakistan) • Prakash Paudel, Chief Tax Officer, Large Taxpayers Office, Kathmandu, Nepal • Nickson Omondi Odondi, Kenya Revenue Authority • Dr Vinay Kumar Singh, Joint Secretary, Foreign Tax & Tax Research Division, Central Board of Direct Taxes (India)
1600 – 1610	Coffee Break
1610 – 1630	Address by H.E. Mr. Indra Mani Pandey, Ambassador and Permanent Representative of India to the UN in Geneva, in the context of India’s Presidency of G-20
1630 – 1740	<p>Panel Discussion IIb: Digital Taxation – Alternatives, Country Experiences and Global South Solidarity</p> <p><i>[This Panel will discuss what are the practical alternatives to Amount A for taxing the digital economy. The Panel will showcase country experiences in implementing Significant Economic Presence, focusing on revenue collected and implementation challenges. It will also explore treaty based solutions such as the United Nations’ Article 12B and the ongoing efforts to create a UN Multilateral Instrument to accelerate its adoption.</i></p>

	<p><i>Lastly, the discussion will explore the political consequences of implementing alternatives to Amount A, what pressure tactics would be adopted by the Global North as a result and practical ways through which developing countries can support each other in overcoming this pressure.]</i></p> <p>(10 minutes/panelist)</p> <p>Introduction and Conclusion by Chair: Daniel Titelman, Director, Economic Development Division, UN Economic Commission for Latin America and the Caribbean</p> <p><i>Significant Economic Presence: Implementation Experience and Revenue Collected</i></p> <ul style="list-style-type: none"> • Oni Oluwole Olushola, Assistant Director, Tax Controller and inaugural member of the Non-resident Persons Tax Office, Nigeria • Andrea Prieto González, Adviser International Taxation, General Direction, National Tax Administration (DIAN), Colombia <p><i>Article 12B of the UN Model Tax Convention</i> Kuldeep Sharma, Research Consultant – Tax, South Centre</p>
1740 – 1820	Breakout Group Discussion
1820 – 1830	Concluding Remarks by Panelists and Chair Reflecting on Breakout Group Discussion
1830 - 1840	Signing of Memorandum of Understanding (MoU) between the West African Tax Administration Forum (WATAF) and the South Centre to provide a framework for structured co-operation in the field of international taxation

Day 2 (28 November 2023)

0930 – 1100	<p>Panel Discussion III: Bringing Universality and Stability to the International Tax System through a UN Tax Convention</p> <p><i>[The panel will focus on the challenges of governance in the OECD-led system such as the Inclusive Framework and the Global Forum on Exchange of Information. It will then explore how these problems can be solved through a UN Tax Convention as being considered in the UN General Assembly.]</i></p> <p>(10 minutes/panelist)</p> <p>Introduction and Conclusion by Chair: Gamal Ibrahim, Chief, Economic</p>
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	<p>Governance and Public Finance Section, Macroeconomics and Governance Division, United Nations Economic Commission for Africa</p> <p>Representative from South Africa</p> <p>Emmanuel Igwe Eze, Senior Strategic Officer- ATAF-AUC Desk Coordinator, African Tax Administration Forum</p> <p>Abdul Muheet Chowdhary, Senior Programme Officer, South Centre</p> <p><i>Why We Call For A UN Tax Convention While Rejecting the OECD deal</i> Chenai Mukumba, Executive Director, Tax Justice Network Africa</p>
1100 – 1220	Breakout Group Discussion
1220 – 1230	Concluding Remarks by Panelists Reflecting on Breakout Group Discussion
1230 – 1330	Lunch
1330 – 1600	<p>Panel Discussion IV: UN Tax Convention – Structure, Function and Way Forward</p> <p><i>[The last panel will focus on the UN Secretary General’s report which provides options for strengthening international tax cooperation. The three options are two legally binding Conventions and a non-binding framework. This session will assess from the standpoint of developing countries the pros and cons of each option in the UNSG report, whether there can be other options not contained in the report, which is the best for developing countries and how developing countries can coordinate their efforts in taking it forward.]</i></p> <p>(10 minutes/panelist)</p> <p>Introduction and Conclusion by Chair: Dr. Patrick Ndzana Olomo, Acting Head of Economic Policy and Sustainable Development Division, African Union Commission</p> <p>Iyabo Masha, Director, G-24</p> <p>Apoorv Tiwari, Under Secretary, Foreign Tax and Tax Research Division, Central Board of Direct Taxes, India</p> <p>Lorenzo Uribe, Ministry of Finance, Colombia, on behalf of pro tempore Chair of Platform for Taxation in Latin America and the Caribbean (PTLAC)</p>

	<p><i>What Next After the Vote on the UN Tax Convention in the UNGA Second Committee</i> Dereje Alemayehu, Executive Director, Global Alliance for Tax Justice</p> <p><i>Launch of petition by Global Alliance for Tax Justice on OECD Two Pillar solution</i></p>
1600 – 1720	Breakout Group Discussion
1720 – 1740	Concluding Remarks by Panelists Reflecting on Breakout Group Discussion
1740 – 1800	<p>Way Forward and Closing Session</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Dr. Dereje Alemayehu, Executive Director, Global Alliance for Tax Justice • Abdul Muheet Chowdhary, Senior Programme Officer, South Centre