

2019

OECD International Tax Conference

June 3-4, 2019 • Four Seasons Hotel • Washington, DC

Conference Day One – June 3

8:30 – 9:30 **REGISTRATION**

I. Opening Remarks

- 9:30 – 10:00
- Peter Robinson, President and CEO, USCIB
 - Russel Mills, Secretary General, Business at OECD
 - Martin Kreienbaum, Chair, OECD Committee on Fiscal Affairs; Director General, International Taxation, Federal Ministry of Finance, Germany

[Speaker Bios](#)

II. The Road to 2020: Tax Challenges of Digitalization

10:00 – 11:00 G20 Finance Ministers have called on the OECD to deliver a solution to the tax challenges posed by the digitalisation of the economy by 2020. Important steps have been taken toward achieving that goal since last year's publication of the Interim Report on the Tax Challenges Arising from Digitalisation. In January 2019, the 130 members of the OECD's Inclusive Framework on BEPS agreed on a Policy Note setting out the agreement to examine proposals under two pillars. The first pillar focuses on the allocation of taxing rights and the second pillar addresses remaining BEPS issues. Following the release of a public consultation paper in February, the OECD held a public consultation on March 13th and 14th, which drew on over 200 written submissions on the consultation paper. This session will provide an overview of the project, current state of play and the next steps. The following three sessions will explore the issues arising under the two pillars in greater detail.

- Pascal Saint-Amans, Director, OECD Centre for Tax Policy and Administration
- Gaël Perraud, Co-Chair, OECD Task Force on the Digital Economy; Director of International Taxation and European Affairs, Ministry of Economy and Finance, France
- Lafayette (Chip) G. Harter, Deputy Assistant Secretary (International Tax Affairs), U.S. Treasury
- Pam Olson, U.S. Deputy Tax Leader and Washington National Tax Services Leader, PwC
- Louise Weingrod, Vice Chair, USCIB Tax Committee; Vice President, Global Taxation, Johnson & Johnson

[Speaker Bios](#)

11:00 – 11:20 **REFRESHMENT BREAK – Sponsored by:**



#USCIBtax #OECDtax

III. Tax Challenges of Digitalization: Profit Allocation and Nexus (Pillar 1)

11:20 – 12:30 This session will consider some of the key issues to be addressed with respect to the three proposals focused on the allocation of taxing rights: 1) the marketing intangibles approach, 2) the user contribution approach and 3) the significant economic presence or digital permanent establishment approach. These proposals would allocate more taxing rights to market or user jurisdictions in situations where value is created by a business activity through participation in the user or market jurisdiction that is not recognised in the framework for allocating profits. The implications of these proposals may reach into fundamental aspects of the current international tax architecture. Some of the proposals would require reconsidering the current transfer pricing rules as they relate to non-routine returns, and other proposals would entail modifications potentially going beyond non-routine returns. In all cases, these proposals would lead to solutions that go beyond the arm's length principle. They also go beyond the limitations on taxing rights determined by reference to a physical presence generally accepted as another corner stone of the current rules.

- Richard Collier, Senior Tax Advisor, OECD Centre for Tax Policy and Administration
- Brian Jenn, Co-Chair, OECD Task Force on the Digital Economy; Deputy International Tax Counsel, U.S. Treasury
- Michael Graetz, Professor of Tax Law, Columbia Law School
- Will Morris, Chairman, Business at OECD Committee on Taxation and Fiscal Affairs; Vice Chair, USCIB Tax Committee; Deputy Global Tax Policy Leader, PwC
- Liz Chien, Vice President of Global Tax and Chief Tax Counsel, Ripple Labs

[Speaker Bios](#)

IV. Luncheon and Keynote Address

12:30 – 2:00 Dr. Ngozi Okonjo-Iweala, Economist and International Development Expert

[Speaker Bio](#)

Sponsored by:  **EY**
Building a better
working world

V. Tax Challenges of Digitalization: Profit Allocation and Nexus (Pillar 1 continued)

2:00 – 3:15 This second session will be a continuation of Session III and will focus on key design considerations such as scope, treatment of losses and factors to be used in connection with profit allocation methods, as well as administrative issues such as means to reduce complexity and increase tax certainty.

- Richard Collier, Senior Advisor, OECD Centre for Tax Policy and Administration
- Gaël Perraud, Co-Chair, OECD Task Force on the Digital Economy; Director of International Taxation and European Affairs, Ministry of Economy and Finance, France
- Harry Roodbeen, Director, International Tax and Consumer Tax, Ministry of Finance, The Netherlands
- Bill Sample, Chairman, USCIB Tax Committee; Vice Chair, Business at OECD Taxation and Fiscal Policy Committee; Tax Policy Advisor, Microsoft Corporation
- Amy Roberti, Vice Chair, Business at OECD Taxation and Fiscal Policy Committee; Director, US Federal Government Relations Leader & Global Tax Policy, The Procter & Gamble Company

[Speaker Bios](#)



#USCIBtax #OECDtax

3:15 – 3:35 **REFRESHMENT BREAK – Sponsored by:** Miller & Chevalier

VI. Tax Challenges of Digitalization: Remaining BEPS Challenges (Pillar 2)

3:35 – 5:00 This session will focus on the second pillar, which sets out the Global Anti-Base Erosion proposal. This proposal aims to address the continued risk of profit shifting to entities subject to no or very low taxation through the development of two inter-related rules: an income inclusion rule and a tax on base eroding payments. The proposal recognises that the tax challenges of the digitalisation of the economy form part of the larger landscape relating to remaining BEPS challenges and further reflect more recent developments such as the US tax reform.

- Achim Pross, Head, International Cooperation and Tax Administration Division, OECD Centre for Tax Policy and Administration
- Martin Kreienbaum, Chair, OECD Committee on Fiscal Affairs; Director General, International Taxation, Federal Ministry of Finance, Germany
- Lafayette (Chip) G. Harter, Deputy Assistant Secretary (International Tax Affairs), U.S. Treasury
- Elselien Zelle, Senior Tax Manager, Booking.com
- Barbara Angus, Global Tax Policy Leader, EY

[Speaker Bios](#)

VII. Tax Treaties and MLI

5:00 – 6:00 This session will discuss the latest developments and hot topics in tax treaties and the MLI.

- Sophie Chatel, Head, Tax Treaty Unit, OECD Centre for Tax Policy and Administration
- Mike Williams, Director, Business and International Tax, HM Treasury
- Mary Bennett, Senior Counsel, Tax, Baker McKenzie
- Jesse Eggert, Principal, Washington National Tax, KPMG LLP

[Speaker Bios](#)

6:00 – 7:30 **RECEPTION – Sponsored by:**



Conference Day Two – June 4

8:00 – 8:30 **CONTINENTAL BREAKFAST – Sponsored by:**



VIII. Improving Tax Certainty (Part I) – ICAP Cooperative Compliance

8:30 – 9:30 Improving tax certainty for taxpayers and tax administrations is a priority for the OECD. Whereas in the past the focus was on dispute resolution, the emphasis now is increasingly on preventing disputes before they start. This session will focus on efforts to achieve early certainty through innovative programs like the International Compliance Assurance Program (ICAP), a pilot launched by the OECD's Forum on Tax Administration in 2018 in which multiple jurisdictions conduct joint risk assessments in a live case setting. In March, the Forum on Tax Administration agreed to launch ICAP 2.0, which will include around 17 countries. The session will also look at other forms of cooperative compliance and the increasing interest in joint audits, which are the subject of a new OECD report- Joint Audit 2019 – Enhancing Tax Co-operation and Improving Tax Certainty.

- Achim Pross, Head, International Cooperation and Tax Administration Division, OECD Centre for Tax Policy and Administration
- Alexandra MacLean, Director General, International and Large Business Directorate, Canada Revenue Agency
- Doug O'Donnell, Commissioner, Large Business and International (LB&I) Division, IRS
- Tim McDonald, Vice Chair, USCIB Tax Committee; Vice President – Finance & Accounting, Global Taxes, The Procter & Gamble Company

[Speaker Bios](#)

IX. Improving Tax Certainty (Part II) – MAP

9:30 – 10:40 Action 14 of the BEPS Action Plan aims to improve the dispute resolution mechanism under tax treaties. All Inclusive Framework members are undergoing a two stage peer review with 37 stage one peer reviews having been completed and more are underway. This session will explore the progress that has been made and consider what more can be done to improve the mutual agreement procedure under tax treaties.

- Grace Perez-Navarro, Deputy Director, OECD Centre for Tax Policy and Administration
- Harry Roodbeen, Director, International Tax and Consumer Tax, Ministry of Finance, The Netherlands
- John C. C. Hughes, Chair, OECD FTA MAP Forum; Director, APMA, Large Business and International (LB&I) Division, IRS
- Rocco Femia, Member, Miller & Chevalier
- Elizabeth J. Stevens, Associate, Caplin & Drysdale, Chartered

[Speaker Bios](#)

10:40 – 11:00 **REFRESHMENT BREAK – Sponsored by:** **MAYER | BROWN**



#USCIBtax #OECDtax

X. Transfer Pricing

11:00 – 12:30 This session will address the developments related to the pending BEPS follow up work related to transfer pricing – especially in relation to the draft guidance on financial transactions and hard-to-value intangibles guidance. It will also take stock of Country-by-Country Reporting and the experience with the first year of filing the reports as well as consider the forthcoming review of CbCR.

- Tomas Balco, Head of the Transfer Pricing Unit, OECD Centre for Tax Policy and Administration
- Christopher J. Bello, Branch Chief, Office of Associate Chief Counsel (International), Branch 6, IRS
- Elena Khripounova, Director of Transfer Pricing and Valuation Services, Mayer Brown LLP
- Philippe Penelle, Principal, Deloitte Tax LLP
- Katherine Amos, Global Head of Transfer Pricing and Tax Controversy, Johnson & Johnson

[Speaker Bios](#)

XI. International Tax Implications of Brexit

12:30 – 1:00 The United Kingdom and the European Union are negotiating the terms of the UK's exit from the EU. This session will explore the international tax implications of Brexit.

- Mike Williams, Director, Business and International Tax, HM Treasury
- Alan McLean, Executive Vice President, Taxation and Corporate Structure, Royal Dutch Shell plc
- Manal Corwin, Principal in Charge, Washington National Tax, KPMG LLP

[Speaker Bios](#)

XII. Closing Remarks

- 1:00 – 1:05
- Carol Doran Klein, Vice President & International Tax Counsel, USCIB
 - Grace Perez-Navarro, Deputy Director, OECD Centre for Tax Policy and Administration

[Speaker Bios](#)



#USCIBtax #OECDtax