



## Preliminary Agenda

Tuesday, 15 May 2018, 9.00 – 13.30

Conference Room IX, United Nations Headquarters, Visitor's Entrance: 46<sup>th</sup> Street and 1<sup>st</sup> Avenue, New York, NY, 10017, USA

### 9.00 – 9.10 Opening

Welcome and approval of last meeting's Summary Record (UN Headquarters, Geneva, 20 October 2017).

### 9.10 – 10.00 UN engagement

#### ***Committee of Experts in Tax Matters***

- a) Update to be provided by Michael Lennard, Chief of International Tax Cooperation, Financing for Development Office (FfDO) of the United Nations on the work of the UN Committee of Experts on International Cooperation in Tax Matters.
- b) Vice-Chair Cym Lowell will provide an update on the UN Sub-committee to address international tax dispute resolution and ICC's role and engagement in the process.
- c) Update from Andrew Wilson, Permanent Observer to the UN, on tax-related discussions at the UN as well as an update on further proposals to upgrade the UN's Tax Committee to an intergovernmental body.

#### ***Tax and the UN Sustainable Development Goals***

- d) Update on the ICC position paper on Tax and the UN Sustainable Development Goals (SDGs) and the global conference on Taxation and the UN Sustainable Development Goals, which took place on 14 – 16 February 2018 in New York, organized by the International Monetary Fund, Organization for Economic Co-operation and Development, United Nations and World Bank, under the auspices of the Platform for Collaboration on Tax. Members will be provided with an update on ICC's role and future engagement with the Platform as well as further opportunities to promote the ICC position paper.

### 10.00 – 10.40 Working group on digital taxation

Further to deliberations at the October 2017 Commission meeting, Commission member Bart Van der Gulik will provide an update regarding:

- i) Latest EU and OECD developments on taxation of the digital economy
- ii) Developing an ICC position paper on the taxation of the digital economy
- iii) Developing an ICC paper on the impact and opportunities presented by the use of technology for tax administration purposes
- iv) ICC submissions on the topic:
  - [ICC comments on the tax challenges of the digitalised economy](#) (OECD public consultation)
  - [ICC comments on the fair taxation of the digital economy](#) (EU public consultation)



- 10.40 – 11.00 ICC Charter of International Investors’ Fiscal Rights**  
Commission member Georg Geberth will provide members with an update regarding the ICC Tax Charter.
- 11.00 – 11.20 Co-operative compliance**  
Commission Technical Advisor Paul Morton, will provide members with an update on the status of ICC work to raise the profile of co-operative compliance for the benefit of both business and tax administrations.
- 11.20 – 11.40 Developments on indirect tax issues**  
VAT and indirect taxes focal point, Marlon van Amersfoort, will provide an update on next steps regarding potential areas for ICC engagement on indirect taxes. Members will also be updated on work to develop ICC VAT implementation guidance.
- 11.40 – 12.00 Accredited Tax Payers**  
Commission member Marlon van Amersfoort, will provide an update on developing an ICC paper on an ‘accredited tax payer’ programme with reference to a status awarded to good tax payers by the tax authorities.
- 12.00 – 12.15 Cash pooling**  
Commission member Bart van der Gulik will update members on progress regarding developing an ICC position on cash pooling.
- 12.15 – 12.30 Joint conference on digitalization and the future of profit taxes**  
Commission member, Georg Geberth, will update members on plans for a joint conference with the Business Industry Advisory Committee (BIAC), Business Europe and ICC scheduled to take place on 29 June 2018 in Munich.
- 12.30 – 13.10 US Tax Reform**  
Speaker (TBC) to discuss US Tax Reform and the implications for the international business community, particularly with respect to cross border trade and investment.
- 13.10 – 13.30 Any other business**
- i) Commission Vice-Chair Susana Bokobo will provide members with an update on the B-Team responsible tax principles: [A New Bar For Responsible Tax](#). Members will discuss alignment with ICC’s work in this area.
  - ii) Members will consider further opportunities to leverage ICC’s engagement at international level as well as provide suggestions for possible work streams for the Commission in line with ICC’s global strategy.

**Date and location of next meeting:** Fall 2018 (to be discussed)