

AGENDA FOR PUBLIC CONSULTATION ON THE TAX CHALLENGES OF THE DIGITAL ECONOMY

**OECD Conference Centre, Paris
Starting at 10:00 and continuing until 18:00 on 23 April 2014**

I.	WELCOME AND INTRODUCTION	10.00 – 10.30
	<p>This session will provide an overview of the Discussion Draft on the Tax Challenges of the Digital Economy and of the Public Comments Received.</p> <ul style="list-style-type: none"> • Opening and Welcome by Robert Stack, United States and Edouard Marcus, France • Introductory comments by Will Morris, BIAC • Introductory comments by John Evans, TUAC 	
II.	THE DIGITAL ECONOMY AND ITS KEY FEATURES	10.30 – 11.00
	<p>This session will focus on (i) what the digital economy is; (ii) whether the digital economy can be ring-fenced, (iii) what the key features of the digital economy are, and (iv) new business models made possible by the digital economy.</p> <ul style="list-style-type: none"> • Introductory remarks by Fergus Harradence, United Kingdom • Presentation by Carol Doran Klein, BIAC • Presentation by Masako Hikota, Rakuten Inc. • Presentation by Sol Picciotto, BEPS Monitoring Group • Discussion 	
III.	BEPS ISSUES IN THE DIGITAL ECONOMY	11.30 – 13.00
	<p>This session will focus on whether, and if so how, the features of the digital economy exacerbates BEPS issues; whether the work on the BEPS Action Plan will address those; whether there are BEPS issues in the digital economy that are not adequately addressed in the BEPS action plan, and if so, how they should be addressed.</p> <ul style="list-style-type: none"> • Introduction by Martin Halloran, Australia • Presentation by Jeroen Lammers, VNO-NCW • Presentation by Beat Ammann, Swiss Bankers Association • Presentation by Mary Bennett, International Alliance for Principled Taxation • Presentation by Erika Dayle Siu, BEPS Monitoring Group • Discussion 	

IV.	BROADER TAX CHALLENGES RAISED BY THE DIGITAL ECONOMY	14.00 – 15.30 16.00 – 17.30
	<p>This session will discuss whether the digital economy raises challenges that are broader than BEPS and how these challenges should/could be addressed, with a particular focus on the options included in the Discussion Draft and other options suggested by commentators.</p> <ul style="list-style-type: none"> • Introductory remarks by Francesco Bungaro, Italy and Gao Yungen, China • Presentation by Paul Morton, BIAC • Presentation by Osamu Katono, Jane • Presentation by Gary Sprague, Digital Economy Group • Presentation by Tatiana Falcao, BEPS Monitoring Group • Presentation by Karl-Heinz Haydl, BIAC • Discussion 	
V.	CLOSING REMARKS AND NEXT STEPS	17.30 – 18.00