

FACING THE CHALLENGES OF TAX COMPETITION

The global economic liberalization has facilitated the choice of a favorable tax residency by mobile taxpayers and therefore this encouraged States to engage in competition over tax policy.

Recently, remarkable efforts towards improving cooperation have led to changes to the international tax system.

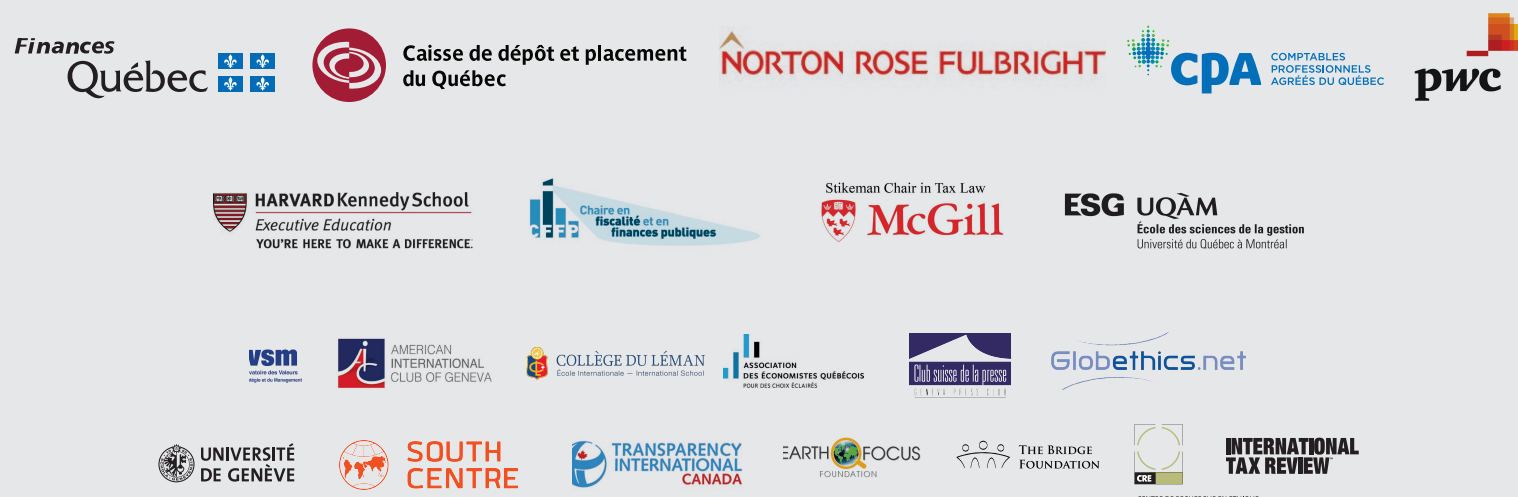
While these new developments are welcomed, work needs to be pursued to ensure tax policy choices are adapted and coherent with the socio-economic and institutional constraints of each country.

Welcome to the third edition of TaxCOOP to continue discussion among government officials, politicians, business people, academics and members of civil society.



OCTOBER 16 2017 UNITED NATIONS OFFICE AT GENEVA
PALACE OF NATIONS, ROOM XIX

PARTNERS:



TaxCOOP 2017 is a side event of the Fifteenth Session of the Committee of Experts on International Cooperation in Tax Matters of the United Nations

To register
WWW.TAXCOOP-CONFERENCE.COM/INSCRIPTION2017

9.00 a.m. - 9.30 a.m.

ARRIVAL OF PARTICIPANTS

9.30 a.m. - 9.45 a.m.

WELCOME FROM THE UNITED NATIONS

MICHAEL LENNARD

Chief, International Tax Cooperation Section, Financing for Development Office at the U.N. Dept. of Economic

OPENING REMARKS

BRIGITTE ALEPIN

Professor ÉSG-UQAM

Tax policy and tax planning advisor

9.45 a.m. - 10.35 a.m.

THE IMPACT OF TAX COMPETITION ON MNEs, SMEs AND INDIVIDUALS

This panel will provide an overview of the impact of tax competition and discuss developments with regard to the taxation of MNEs, SMEs and individuals, such as policies to attract capital or to offer tax strategies to MNEs or wealthy individuals. Panelists will address facts and evidence, or lack thereof, of a race to the bottom and its potential effects on countries.

Speakers

GUY METTAN (MODERATOR)

Director, Swiss Press Club

ANNETTE ALSTADSÆTER

Professor, NMBU, School of Economics and Business

GERVAIS RUFYIKIRI

Former VP Burundi

MARTIN HEARSON

Fellow in International Political Economy, London School of Economics and Political Science

XAVIER OBERSON

Professor, Université de Genève

10.35 a.m. - 11.25 a.m.

TAX COOPERATION: EXPERIENCES AND CHALLENGES IN AFRICA IN COLLABORATION WITH L'ORGANISATION INTERNATIONALE DE LA FRANCOPHONIE

This panel will feature an analysis of the impact of tax competition on the economy and the development of African countries and of the prospects and challenges for tax cooperation among African countries as the continent moves closer to greater political and economic integration.

Speakers

MATTHEW MARTIN (MODERATOR)

Director, Development Finance International

ELFREIDA TAMBA

Commissioner General, Liberia Revenue Authority

ISMAÏLA DIALLO

Deputy General Secretary, CREDAF

MAMADOU MAKHTAR DIAGNE

Member of the UEMOA Commission

11.25 a.m. - 11.40 a.m.

BREAK

11.40 a.m. - 1.00 p.m.

DEBATE – TAX TRANSPARENCY: AN EFFECTIVE SOLUTION?

The debate brings two tax heavyweights, to discuss tax transparency. Each debater will address the expectations and benefits of tax transparency mechanisms as well as the obstacles, costs or shortcomings of these requirements. Following the debate, moderated by judges, attendees' opinion will be polled.

Debaters

DOMINIC BELLEY

Tax litigator and partner at Norton Rose Fulbright

MICHAEL LENNARD

Chief, International Tax Cooperation Section, Financing for Development Office at the U.N. Dept. of Economic

Judges

JAY K. ROSENGARD

Adjunct lecturer, Harvard Kennedy School

LOUISE OTIS

Adjunct Professor, McGill University. International administrative judge and arbitrator

MANUEL MONTES

Senior Advisor on Finance and Development at the South Center

1.00 p.m. - 2.15 p.m.

LUNCH

2.15 p.m. - 2.35 p.m.

KEYNOTE SPEECH

DARIUS ROCHEBIN (PRESENTER)

Radio Télévision Suisse

PASCAL SAINT-AMANS

Director, Centre for Tax Policy and Administration, OECD

2.35 p.m. - 3.10 p.m.

HOW IMPORTANT IS TAX COMPETITION IN THE POLICY MAKING PROCESS?

During this session, panelists will offer their insight on how tax competition is or should be dealt with in the policymaking process.

Speakers

DARIUS ROCHEBIN (MODERATOR)

Radio Télévision Suisse

AART ROELOFSEN

Policy Advisor International Tax Policy and Treaties
Netherlands Ministry of Finance

STEPHANIE SMITH

Senior Chief, Tax Legislation Division, Tax Policy Branch,
Department of Finance, Canada

3.10 p.m. - 3.40 p.m.

WHAT ABOUT GREAT ENTREPRENEURS? WHAT DO THEY THINK ABOUT TAXES?

Why pay taxes? What do they consider fair?

Speakers

SALMAN SHAHEEN (MODERATOR)

Managing Editor of International Tax Review

ERICK RAJAONARY

Founder and CEO of Guanomad

NICK HANAUER

Second Avenue Partners, via video

3.40 p.m. - 4.05 p.m.

BREAK

4.05 p.m. - 5.15 p.m.

LET'S START PLANNING FOR THE FUTURE

This panel will address possible solutions, tools or alternative taxes that can help support tax systems' effectiveness within the context of tax competition and their possible implementation at the global or national level.

Speakers

LYNE LATULIPPE (MODERATOR)

Professor, Université de Sherbrooke. Chaire de recherche en fiscalité et en finances publiques

ALEXANDRA READHEAD

Independent Advisor on International Taxation and the Extractive Industries

EDWIN VISSER

Partner and Tax Policy Leader EMEA at PwC

MOHAMED DJOULDEM

Professor, Université Paul-Valéry Montpellier 3

PAUL MORTON

Tax Director, Office of Tax Simplification (OTS) at HM Treasury

STÉPHANE PALLAGE

Dean, École des sciences de la gestion, UQAM

5.15 p.m. - 6.15 p.m.

FORUM FOR A NEW GENERATION

Exchanges between young tax experts discussing the importance and outcomes of creating a code of ethics for tax. This will be an interactive Facebook live session with youth around the globe.

Forewords

ADAM KONIUSZEWSKI

Geneva Center for Security Policy Fellow

GENEVIÈVE MOTTARD

President and Chief Executive Officer, CPA Québec

Jury

MARIE-THÉRÈSE DUGAS (JURY, CODE OF ETHICS IN TAX)

Professor Université de Sherbrooke

Speakers

BRIGITTE ALEPIN (MODERATOR)

Professor ÉSG-UQAM, Tax policy and tax planning advisor

CARLIE WEINREB

10 year-old tax whiz

CAROLINE MACFARLAND

Executive Director, CoVi

CHIEDZA MUSEREDZA

Legal practitioner

CHRISTOPH STUECKELBERGER (CLOSING REMARKS)

Globethics.net

With the special participation of **CARLIE WEINREB** 10 year-old tax genius from Canada as featured by CNN, Bloomberg News, Fox News, CBC and other leading media.

6.15 p.m. - 6.20 p.m.

CLOSING REMARKS

6.20 p.m. - 7.30 p.m.

NETWORKING COCKTAIL

PRELIMINARY PROGRAM

To register

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