



Preliminary Agenda

Tuesday 3 May 2022 | 13.00 - 16.00 CET

13.00-13.10 Opening Session

1. Welcome and Opening of the Meeting

Opening remarks from Commission Chair and ICC Secretariat.

2. ICC Global Policy Department – strategic priorities 2022/2023

Andrew Wilson, Global Policy Director and Permanent Observer to the United Nations, will provide an update on ICC's global policy strategic priorities for 2022/2023.

13.10-14.30 International/Regional Engagement

3. BRITACOM and the Belt and Road Initiative (BRI) (13.10-13.25)

Commission Chair, Christian Kaeser, will provide members with an update regarding ICC's engagement with the Belt and Road Initiative Tax Administration Co-operation Forum.

GUEST SPEAKER: Suhua Huang, Deputy Director General, International Taxation Department, State Taxation Administration, People's Republic of China, will present further developments on BRITACOM and its commitment to the establishment of long-term taxation co-operation for participants of the BRI, including insights regarding the Nur-Sultan Action Plan (2022-2024).

4. OECD: Developments on taxation of the digitalised economy (13.25-14.00)

GUEST SPEAKER: Achim Pross, Head of International Cooperation and Tax Administration Division, OECD (TBC), will provide an update regarding ongoing work to develop international rules based on the OECD Inclusive Framework agreement on Pillar One and Pillar Two to address the tax challenges of digitalisation.

Members will also be provided with an overview on implementation of the new rules for the business community. In addition, Commission Vice-Chair, Rocio Bermudez, will share latest developments regarding the EU Directive for implementation of the Pillar Two rules.

Joint international tax conference

Commission member, Georg Geberth will update members on plans for the 2022 joint ICC, Business at OECD and Business Europe international tax conference, tentatively scheduled for 23-24 June 2022.

5. European Commission (14.00-14.15)

Commission member, Sune Hein Bertelsen, will update members on broader tax-related developments within the European Commission, including an overview of key priorities as well as ongoing discussions within the Platform for Tax Good Governance.

6. UN Committee of Experts in Tax Matters (14.15-14.30)

GUEST SPEAKER: Michael Lennard, Chief of International Tax Cooperation, Financing for Development Office (FfDO) of the United Nations will provide an update on the work of the UN Committee of Experts on International Cooperation in Tax Matters (TBC).

14.30-15.45 Commission work project reports & initiatives/ Transversal Projects

7. Tax implications of remote working (14.30 – 14.45)

Commission member, Georg Geberth, will update members on developments and ICC engagement related to tax implications of remote working abroad.

8. Developments on indirect tax issues (14.45-15.00)

Commission members Marlon van Amersfoort and Joe Marden will provide an update on:

- Recent VAT/other indirect tax developments across the globe
- EU VAT Forum/EU VAT Expert Group
- Potential areas for ICC engagement on indirect taxes

9. Co-operative compliance (15.00-15.10)

Commission member, Jeffrey Owens, will update members on the work of the University of Vienna/ multistakeholder group on co-operative compliance, including the recent conference: “*Co-operative Compliance: A multi-stakeholder and sustainable approach to taxation*”.

10. Transversal Projects (15.10 – 15.40)

Updates will be provided on transversal ICC projects of interest, including:

Carbon Pricing

- An Theeuwes, co-Chair of the ICC Working Group on Carbon Pricing Mechanisms, will provide an overview regarding progress to develop a set of key design features for carbon pricing mechanisms to be deployed within the context of COP27. The work builds on the existing [ICC Carbon Pricing Principles](#) launched last year.

Tax digitalisation/CTC Working Group

- Commission member, Georg Geberth, will update members on engagement and developments related to tax digitalisation, including in the context of the Institute for Digitization of Tax Law. Charly Gordon, Global Policy Lead, Small Businesses, will share insights on relevant work streams in the context of the ICC Working Group on Continuous Transaction Controls.

15.40-16.00 Any other business

11. Future engagement opportunities/new developments

Members will be invited to share potential opportunities to leverage ICC’s engagement at international level in line with ICC’s global strategy.

- Commission member, Carsten Schmid, will share an overview regarding developments related to substance requirements for transfer pricing.
- Commission Chair, Christian Kaeser, will share insights on tax implications and tax-related measures resulting from the Ukraine crisis.

12. Date and location of next meeting

Discussion on potential date and location of next meeting.