

The Year Ahead in Tax Policy

ICC Global Tax Commission
(Short Briefing, December 2022)



A final 2022 snapshot

- We submitted response to almost all Public Consultations from the OECD
- We actively participated in the EU Platform for tax good governance, where we have presented on the topic of cross-border teleworkers and later on the TP simplification rules of the BEFIT proposal. We participated and actively engaged in the VAT Expert Group and the VAT Forum.
- We have collaborated with the ICC Global Environment and Energy Commission and produced a second report on the key design features of Carbon Pricing Mechanisms.
- We co-organized jointly with Business Europe and BIAC the International Tax Conference (Munich, 21-22 July 2022)
- We organized the business dialogue session at the 3rd BRITACOF
- ICC presented the business view on tax matters at different public events (both at Chair level and secretariat)
- We strengthened existing cooperation and started new ones

Thank you for this past year together and for your constant support throughout the year!

Next Public Consultations on the Two Pillars Reform

Public Consultation on Amount B Pillar One

- Submissions are expected on Jan. 25, 2023.
- We are collecting first comments and views for the drafting of the ICC response. If you would like to contribute, feel free to send them by [email](#) by Jan. 9, 2023

Public Consultation on MLC draft provisions on DSTs and relevant similar measures

- Submissions are due on Jan. 20, 2023
- We are collecting first comments and views for the drafting of the ICC response. If you would like to contribute, feel free to send them by [email](#) by Jan. 6, 2023

Public consultation on compliance (GloBE Information Return) and tax certainty aspects of global minimum tax

- Submissions are due on Feb. 3, 2023
- We are collecting first comments and views for the drafting of the ICC response. If you would like to contribute, feel free to send them by [email](#) by Jan. 13, 2023

Resolution on the “Promotion of inclusive and effective international tax cooperation at the United Nations”

- Adopted by consensus on Nov. 23, by the UNGA 2nd Committee. Amendment tabled by the US was rejected by vote (in favour 55, against 97, abstentions 13).
- The aim of the resolution is to begin intergovernmental discussions in New York at United Nations Headquarters on ways to strengthen the inclusiveness and effectiveness of international tax cooperation, including the possibility of developing an international tax cooperation framework or instrument.
- On Wednesday 14 Dec., the general assembly decided to postpone consideration and will take action as soon as the report of the Fifth Committee (Administrative and Budgetary) on its programme budget implications is available.
- On Friday 16 Dec., the Fifth Committee meeting took place and they considered the presented budget appropriate.

UN Committee of Experts on International Tax Matters

What to expect in the next session:

Based on the last session in Geneva, we expect to see drafts on the taxation of extractive industries, on TP guidance, chapters of handbook in relation to health taxes, digitalisation, indirect taxes.

We will keep monitoring the developments concerning Subject to Tax Rule, 12B and more generally the work of the subcommittee on Taxation issues related to the digitalized and globalized economy, the work on computer software and royalties.

Please never hesitate to reach out if you think there is any particular areas of work of any of the subcommittees where you think business views and concerns should be conveyed in a more specific way.

VAT in the Digital Age

Feedback to be submitted by Feb 9 (deadline to be extended based on the publication of the package in all the different EU official languages)

BEFIT

Feedback to be submitted to the EU Commission by January 26, we will circulate the first draft shortly and will accept feedback until January 10, 2023.

Pillar 2 Directive

Agreement reached (Poland lifted its veto on Dec. 15). Will need to be implemented by Member States by the end of 2023.

CBAM

Provisional agreement reached

DAC8, DEBRA, UNSHELL

Public consultation drafting process timeline



ICC planned activities for 2023

IFA/ICC Webinar on International Tax Disputes Prevention and Resolution

January 26, 2.30 pm – 5.30 pm CET

ICC Global Tax Commission Meeting

TBD and communicated before mid-January. It will take place in NYC during the week of the next UN Committee of Tax Experts session (March 27-30, 2023)

ICC/Business Europe/BIAC Conference

June 29-30, Munich

Business dialogue at the next BRITACOF

ICC planned activities for 2023

Cross-border Teleworkers

Survey to be circulated at the beginning of 2023, ideally first draft before the next session of the UN Tax Expert Committee

Working Group on Carbon Pricing

New topic to be addressed next year will be identified at the beginning of 2023

Participation in Capacity Building activities

E.g. BRITACEG Courses

Brazil Accession to OECD – Tax Reform

Possibility to submit to ICC Italy Tax Digest



Any further questions? New ideas?
Feel free to reach out!

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Or through your local [ICC National
Committees](#)