



UNITED STATES COUNCIL FOR
INTERNATIONAL BUSINESS



The VAT Implications of Cross-border Modern Commerce

Outreach Symposium

Tuesday, December 3, 2019

10:00 a.m. to 4:00 p.m. (followed by a reception)

Location: Baker & McKenzie, 815 Connecticut Avenue, NW, Washington, DC

Agenda

10:00 – 10:15	Opening Mary Bennett, Carol Doran Klein (Moderator)
10:15 – 10:30	SESSION 1 - <i>High level “snapshot” introduction to VAT/GST</i> Karl-Heinz Haydl, Business at OECD
10:30 – 11:30	SESSION 2 - <i>Overview of the OECD recommendations to address the VAT challenges of digitalization, including BEPS Action 1 Recommendations and enlisting marketplaces in the collection of VAT on online sales</i> Piet Battiau, Head of Consumption Taxes, OECD David O’Sullivan, VAT Policy Advisor, OECD
11:30 – 12:15	SESSION 3 – <i>A deep dive on the European Union’s solutions to address the VAT challenges of digitalization - what is in place now and what is coming in 2021</i> Ludwig De Winter, Deputy Head, VAT Policy, EU Commission
12:15 – 1:00	SESSION 4 – <i>The OECD Recommendations to address the VAT challenges of digitalization - an Overview and Outlook of implementation in Latin America and the Caribbean</i> Emilio Pineda and Alberto Barreix, Inter-American Development Bank
1:00 – 2:00	Lunch Break and networking
2:00 – 3:00	SESSION 5 – <i>The Wayfair ruling and the relevance of the OECD VAT solutions for collection of US state sales taxes</i> Professor Walter Hellerstein, Francis Shackelford Distinguished Professor in Taxation Law Emeritus, Distinguished Research Professor Emeritus at the University of Georgia Law School

3:00 – 3:45	SESSION 6 – Round table – <i>The role of business in supporting the VAT work at OECD</i> Carol Doran Klein (Moderator) Piet Battiau, OECD Karl-Heinz Haydl, Business at OECD Jan Snel, Baker McKenzie
3:45 – 4:00	Closing Mary Bennett, Carol Doran Klein (Moderator)
4:00 -- 5:00	Reception