

Praktische informatie

PLAATS : FEDERAAL PLANBUREAU

Kunstlaan, 47-49
Zaal Terwagne
1000 Brussel

Openbaar Vervoer:
Trein: "Brussel-Luxemburg Station"
Metrolijn 1/5 uitgang Kunst-Wet
Of lijn 2/6 uitgang Troon

Deelnemingsprijs: €10, te storten op rekeningnr.:

IBAN : BE39 0012 2145 5019 - BIC : GEBABEBB

Modalités pratiques

LIEU : BUREAU FÉDÉRAL DU PLAN

Avenue des Arts, 47-49
salle Terwagne
1000 Bruxelles

Transports en commun :
Train : « Gare de Bruxelles-Luxembourg »
Métro ligne 1/5 sortie Arts-Loi
Ou ligne 2/6 sortie Trône

Frais de participation : € 10, à verser sur le compte n°:

IBAN : BE39 0012 2145 5019 - BIC : GEBABEBB

**BELGISCH INSTITUUT VOOR OPENBARE
FINANCIËN**

“De Lunchdebatten”



*Corporate taxation at the
international level
Is the model out of date ?
Or to be restored ?*

**Ruud De Mooij
Edoardo Traversa**

MAANDAG 27 MEI 2019

**Onthaal vanaf 12u00
Uiteenzetting en debat
van 12u30 tot 14u00**

**INSTITUT BELGE DE FINANCES
PUBLIQUES**

« Les débats de Midi »



*Corporate taxation at the
international level
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LUNDI 27 MAI 2019

**Accueil à partir de 12h00
Exposé et débat
de 12h30 à 14h00**

Les Débats de Midi

Les «débat de Midi» sont organisés par l'Institut belge de Finances publiques, à raison de trois à cinq séances par an. Ils sont l'occasion d'entendre un exposé ou un débat entre orateurs sur un problème particulier de finances publiques.

Selon la tradition, les orateurs s'expriment à titre personnel.

De Lunchdebatten

Drie tot vijf maal per jaar organiseert het Belgisch Instituut voor Openbare Financiën een lunchdebat. Die bieden de mogelijkheid tot uiteenzetting of debat over een specifiek aspect van de openbare financiën.

Traditiegetrouw treden de sprekers op in eigen naam.

Timing

12.00: Registration -Sandwich lunch

12.30 Presentation and discussion⁴

13.40 Coffee

The speakers

RUUD DE MOOIJ graduated at and holds a PhD in Economics from Erasmus University Rotterdam. He worked for 15 years at the Centraal Planbureau in The Hague and was a professor of Public economics at the Erasmus University Rotterdam. He joined the International Monetary Fund in 2010 and is now chief of the Tax policy Division. Ruud de Mooij is a leading economist in public finance, with an extensive list of publications on international and domestic tax policy issues

The presentation of Ruud de Mooij will be discussed by **EDOARDO TRAVERSA**, Professor of Tax Law in The University of Louvain-La-Neuve.

The presentations will be made in English

The Topic

Corporate Taxation is high on the policy agenda in many countries. The debate started in 2013 with evidence on the low tax rate of large MNE's that resulted in political pressure to tackle the issue. The OECD and the G20 countries agreed in 2013 on an ambitious action plan against base erosion and profit shifting (BEPS) An agreement was reached in October 2015 and the implementation is monitored by OECD, in an "inclusive framework" that gathers more than 100 countries.

The debate has now moved to the issue arising from digitalisation. Country developments have also entered the debate, among them the US tax reform and unilateral tax measures taken by countries to tax digital activities. The model for international taxation, that originates from roughly a century seems to be out of date. Is it still possible to restore it ? Or do globalization and digitalisation require a new model ?

The IMF has been involved in the debate by providing interesting piece of research on the effects of BEPS, on the main issues arising in international taxation at the international level and by discussing various policy option.