

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"



**« Fiscal and economic implications of
tax planning by multinational
enterprises»**

Thomas Neubig

&

Axel Haelterman

&

Marcel Gérard

DINSDAG 8 MAART 2016

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

**INSTITUT BELGE DE FINANCES
PUBLIQUES**

« Les débats de Midi »



**«Fiscal and economic implications of
tax planning by multinational
enterprises»**

Thomas Neubig

&

Axel Haelterman

&

Marcel Gérard

MARDI 8 MARS 2016

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

De Lunchdebatten

Drie tot vijf maal per jaar organiseert het Belgisch Instituut voor de Openbare Financiën een lunchdebat. Zij bieden de gelegenheid om een uiteenzetting of een debat bij te wonen over een specifieke problematiek op het vlak van de openbare Financiën.

Les Débats de Midi

Les «débats 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.

Traditiegetrouw zullen de sprekers in hun persoonlijke naam spreken.

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

De presentatie en discussie zal in het Engels plaatsvinden.

La présentation et la discussion se feront en Anglais.

The topic

Multinational enterprises do not pay their fair share of taxes: the claim is well known, documented by anecdotal evidence, claims from NGO's but also by a large empirical economic literature. Early 2013, the OECD and the G20 launched an ambitious initiative: the "BEPS" (Base Erosion and Profit Shifting) project. The aim was to restore the principles of the international tax system, to ensure that tax will be paid where value is created and the economic activities take place. The participating countries (OECD, G20 and a set of developing countries) developed an Action Plan with 15 items which received the approval of the G20 Finance Ministers in October of this year.

The debate will not be on the technical content of the 15 items, but the fiscal and economic assessment of BEPS and BEPS countermeasures. How can we estimate its impact on CIT revenue? What kind of economic indicators can we use to assess the size and the trends in BEPS? What are the economic implications on investment, competition and welfare? Thomas NEUBIG, from the OECD, will present the OECD report on Action 11: Measuring and Monitoring BEPS, that will be discussed by Axel HAELTERMAN and Marcel GERARD

The speakers

Dr. Thomas Neubig is Deputy Head of the OECD's Centre for Tax Policy and Administration's Tax Policy and Statistics Division. He has over 35 years' experience as a tax policy economist in both government and the private sector. Before joining the OECD, he spent over 20 years at EY, as the National Director of Quantitative Economics and Statistics. From 1986 to 1990, Mr. Neubig was Director and Chief Economist of the U.S. Treasury Department's Office of Tax Analysis.

Axel Haelterman is a Professor at KU Leuven, associate and Director of the Belgian tax team, at Freshfields Bruckhaus Deringer, and member of the High Council of Finance, Tax policy division.

Marcel Gérard is professor at the University of Louvain and also invited professor at the College of Europe in Bruges. Both have a long list of publications and a wide experience in tax policy debates.