

ASIA PACIFIC REGIONAL TAX CONFERENCE

“GLOBALISATION OF TAX RULES IN A DE-GLOBALISING WORLD”

**Marina Bay Sands Hotel
August 16-17, 2023**



Globalisation of Tax Rules in a De- Globalising World

Multilateralism in global tax

Experience

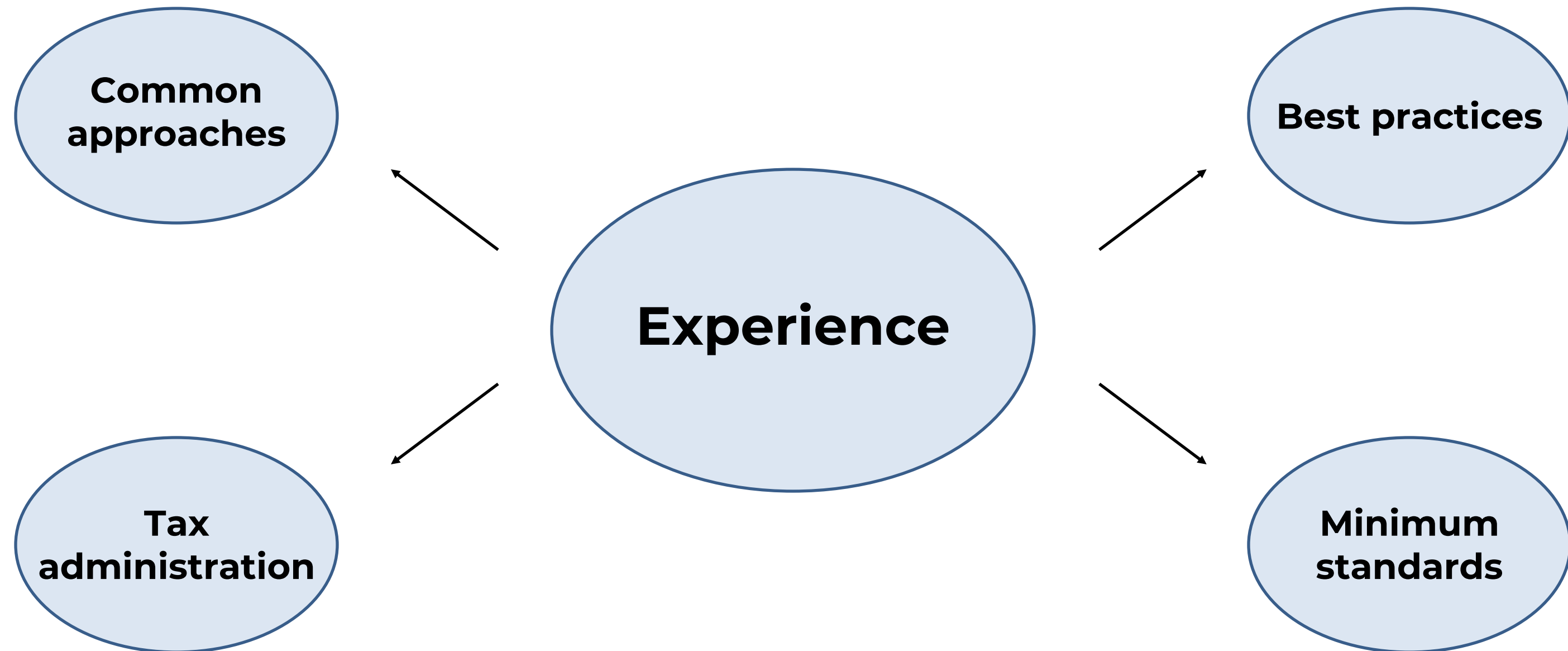
Challenges

Opportunities



Multilateralism in tax – looking

back



Multilateralism in tax – today

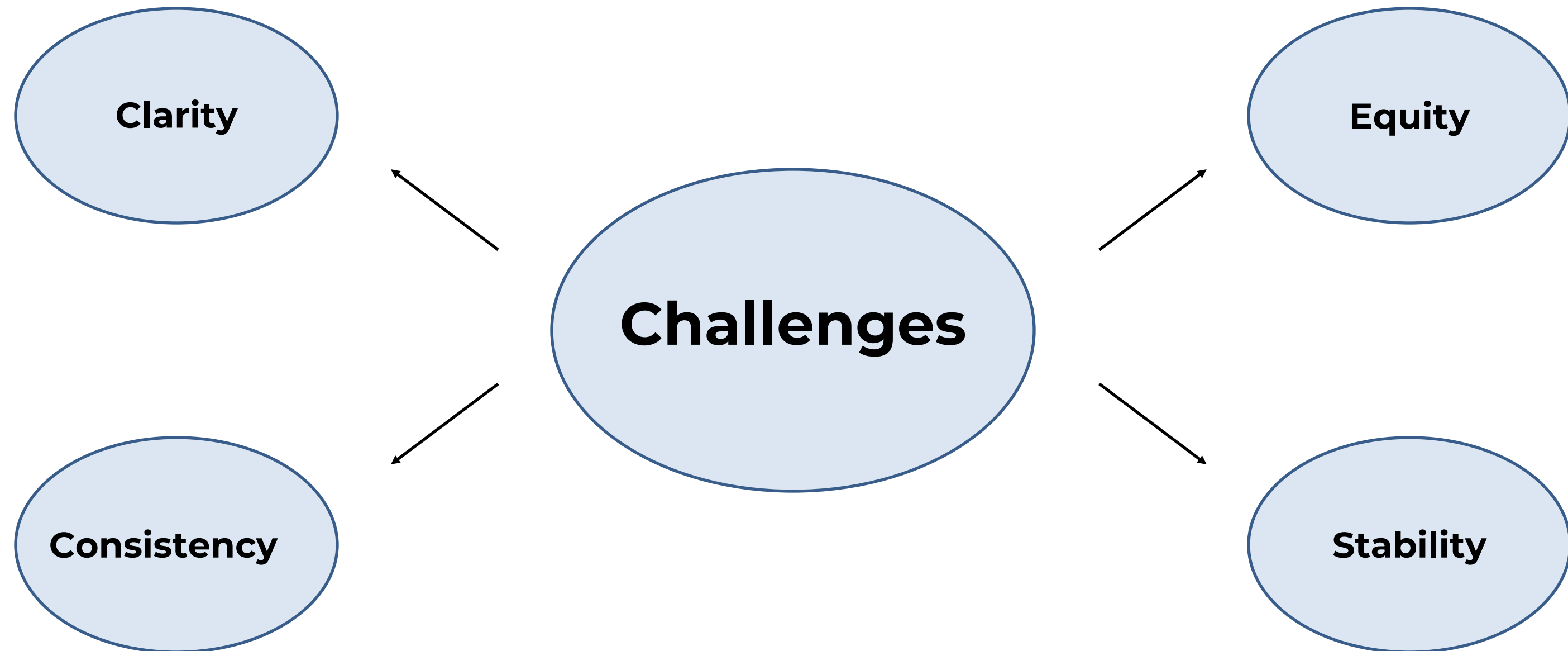
Members of the OECD/G20 Inclusive Framework on BEPS that have approved the July 2023 *Outcome Statement on the Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy* as of 11 July 2023

1. Albania
2. Andorra
3. Angola
4. Anguilla
5. Antigua and Barbuda
6. Argentina
7. Armenia
8. Aruba
9. Australia
10. Austria
11. Azerbaijan
12. The Bahamas
13. Bahrain
14. Barbados
15. Belgium
16. Belize
17. Benin
18. Bermuda
19. Bosnia and Herzegovina
20. Botswana
21. Brazil
22. British Virgin Islands
23. Brunei Darussalam
24. Bulgaria
25. Burkina Faso
26. Cabo Verde
27. Cameroon
28. Cayman Islands
29. Chile
30. China (People's Republic of)
31. Colombia
32. Congo
33. Cook Islands
34. Costa Rica
35. Côte d'Ivoire
36. Croatia
37. Curaçao
38. Czech Republic
39. Democratic Republic of the Congo
40. Denmark
41. Djibouti
42. Dominica
43. Dominican Republic
44. Egypt
45. Estonia
46. Eswatini
47. Faroe Islands
48. Finland
49. France
50. Gabon
51. Georgia
52. Germany
53. Gibraltar
54. Greece
55. Greenland
56. Grenada
57. Guernsey
58. Haiti
59. Honduras
60. Hong Kong, China
61. Hungary
62. Iceland
63. India
64. Indonesia
65. Ireland
66. Isle of Man
67. Israel
68. Italy
69. Jamaica
70. Japan
71. Jersey
72. Jordan
73. Kazakhstan
74. Kenya
75. Korea
76. Latvia
77. Liberia
78. Liechtenstein
79. Lithuania
80. Luxembourg
81. Macau, China
82. Malaysia
83. Maldives
84. Malta
85. Mauritania
86. Mauritius
87. Mexico
88. Monaco
89. Mongolia
90. Montenegro
91. Montserrat
92. Morocco
93. Namibia
94. Netherlands
95. New Zealand
96. Nigeria
97. North Macedonia
98. Norway
99. Oman
100. Panama
101. Papua New Guinea
102. Paraguay
103. Peru
104. Poland
105. Portugal
106. Qatar
107. Romania
108. Saint Kitts and Nevis
109. Saint Lucia
110. Saint Vincent and the Grenadines
111. Samoa
112. San Marino
113. Saudi Arabia
114. Senegal
115. Serbia
116. Seychelles
117. Sierra Leone
118. Singapore
119. Slovak Republic
120. Slovenia
121. South Africa
122. Spain
123. Sweden
124. Switzerland
125. Thailand
126. Togo
127. Trinidad and Tobago
128. Tunisia
129. Türkiye
130. Turks and Caicos Islands
131. Ukraine
132. United Arab Emirates
133. United Kingdom
134. United States
135. Uruguay
136. Uzbekistan
137. Viet Nam
138. Zambia

Source: [Outcome Statement on the Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy \(oecd.org\)](https://www.oecd.org/tax/inclusive-framework/)

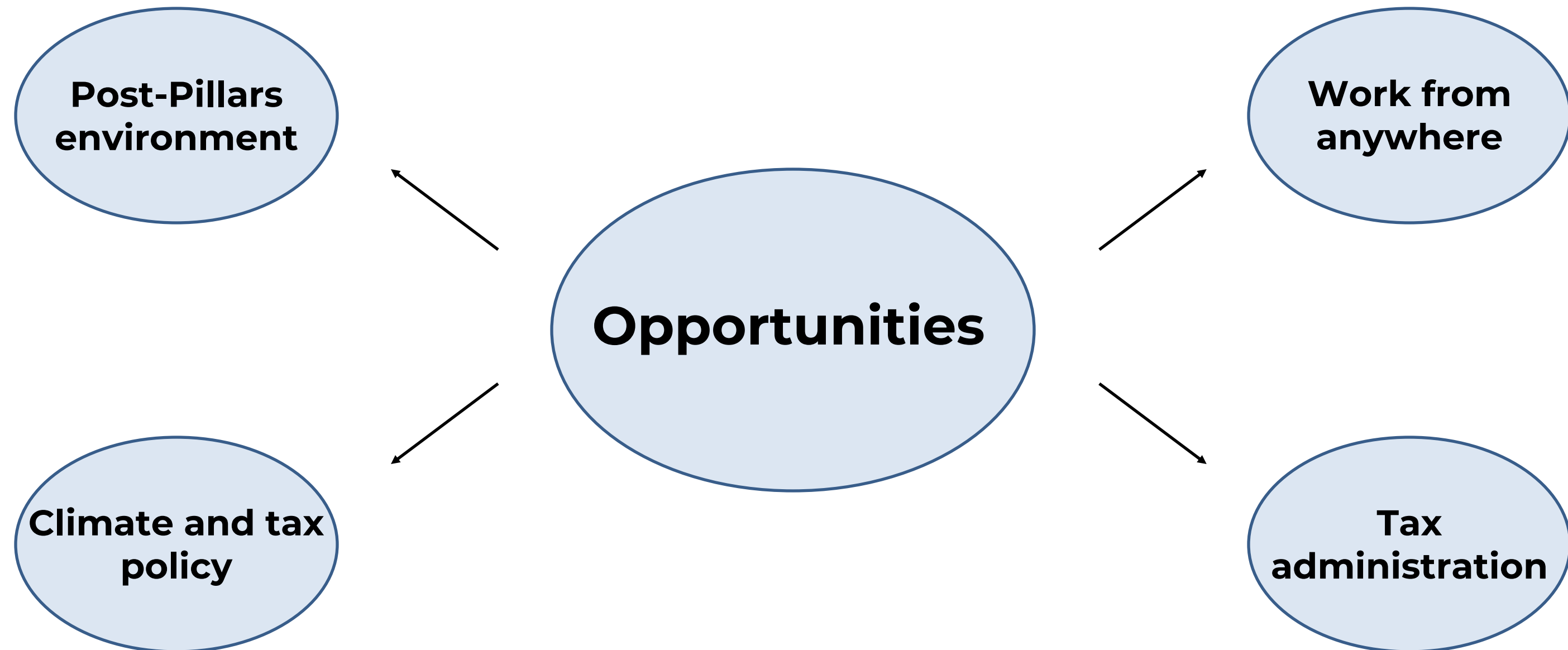


Multilateralism in tax – today



Multilateralism in tax – looking

ahead



Multilateralism in tax – final thoughts

**Key ingredients for
effective
multilateralism in
global tax?**



THANK YOU

