



## Agenda of the DET conference

### Digital Transformation in the Tax Area: Shaping the Future of Compliance and Governance

Hosted by the Asian Development Bank, Manila

20–21 February 2025

#### Day 1, 09.00–17.30

09.00–09.15	<p><b>Welcome remarks</b></p> <p><i>Leah Gutierrez, Director General, Sectors Department 3, Asian Development Bank (ADB)</i></p> <p><i>Richard Stern, Director, WU Global Tax Policy Center (GTPC)</i></p>
09.15–09.45	<p><b>Session 1. Digital technologies and the taxable base in the 21st century: opportunities and challenges for tax authorities</b></p> <p>Chair: Richard Stern, WU GTPC</p> <p><i>Speaker: Peter Green, Organisation for Economic Co-operation and Development (OECD)</i></p> <p>This session will explore the challenges to revenue mobilization posed by emerging business models and new types of transactions. Additionally, it will highlight the opportunities for tax authorities to leverage digital technologies to identify these transactions and efficiently administer their taxation, especially in the cross-border context.</p> <p><b>Issues for discussion</b></p> <ul style="list-style-type: none"> <li>• What are the challenges faced by tax administrations in identifying and taxing emerging business models (e.g., online marketplaces, gig platforms, etc.)?</li> <li>• How do new types of digital transactions (e.g., cryptoassets, data-driven services) challenge the traditional concepts of taxable presence and revenue allocation?</li> <li>• What are the opportunities these digital technologies create for tax administrations in terms of revenue collection?</li> <li>• How can digital technologies help tackle challenges associated with cross-border transactions, such as addressing double taxation or determining the place of supply?</li> </ul>

	<ul style="list-style-type: none"> <li>• How could digitalization contribute to greater transparency and trust, and to the fight against tax evasion, tax fraud and corruption?</li> <li>• How should tax authorities prepare for future technological advancements that might disrupt the taxable base?</li> <li>• Which priorities should be set and policy adjustments made to ensure that tax administrations will effectively take advantage of digital technologies?</li> <li>• What role should international organizations play in supporting tax authorities' adoption of digital technologies?</li> </ul>
9.45–11.15	<p><b>Session 2. The transformative role of artificial intelligence in shaping the future of compliance and efficiency</b></p> <p>Chair: Rhodah Nyamongo, WU GTPC</p> <p><i>Speakers: Wen-Hsi Chang, Fiscal Information Agency, Ministry of Finance, Taipei, China</i>  <i>Mi Kyung Kim, National Tax Service, Republic of Korea</i>  <i>Valentina Ion, Microsoft</i></p> <p><i>Panelists: Shakeel Khan, Validate AI, United Kingdom</i>  <i>David Hadwick, University of Antwerp</i></p> <p>This session will examine how artificial intelligence is revolutionizing tax compliance and increasing efficiency by transforming the management, analysis and processing of tax related information by both tax administrations and businesses, through automation of tasks, enhancing data analysis and improving decision-making.</p> <p><b>Issues for discussion</b></p> <ul style="list-style-type: none"> <li>• What specific tasks and processes in tax administration can be effectively automated through AI, and how has this impacted operational efficiency?</li> <li>• How can taxpayers employ AI to improve compliance with their reporting obligations?</li> <li>• How could AI be an effective tool in the combat against tax evasion and tax fraud?</li> <li>• How can AI tools, such as chatbots and virtual assistants, improve interactions between taxpayers and tax authorities?</li> <li>• What are the challenges facing tax administrations, especially those of developing countries, when it comes to the use of AI, particularly in terms of technological infrastructures, data availability and human capital, and how can they be addressed?</li> <li>• What are the key success factors that have enabled certain tax administrations and taxpayers to become pioneers in introducing AI solutions in their tax processes?</li> <li>• What advancements in AI are likely to have the greatest impact on tax administration in the next decade?</li> </ul>

	<ul style="list-style-type: none"> <li>• What is the role of international organizations and how can they support tax administrations of developing countries in benefitting from AI?</li> </ul>
11.15–11.45	<b>Group Photo &amp; Coffee break</b>
11.45–13.00	<p><b>Session 3. Harnessing data analytics in tax administration</b></p> <p>Chair: Kozue Ichiyama, ADB</p> <p><i>Speakers: Gerardo Reyes-Tagle, Inter-American Development Bank Ding Ting, State Taxation Administration, People's Republic of China Christina Dimitropoulou, Maastricht University Andja Komso, International Monetary Fund</i></p> <p>This session will discuss the ever-increasing adoption by tax administrations across the globe of data analytics for a multitude of reasons, notably to automate processes, to detect discrepancies in compliance and to obtain valuable insights into aspects of the tax system to develop strategies that will increase revenues and reduce costs. The areas where advanced data analytics are commonly used are risk assessment and fraud detection.</p> <p><b>Issues for discussion</b></p> <ul style="list-style-type: none"> <li>• How has data analytics transformed traditional methods of identifying non-compliance or underreporting?</li> <li>• What data analytics techniques are most effective for the diverse operations and tasks of tax administrations?</li> <li>• Which tax administration processes have experienced the most significant efficiency gains through the use of data analytics?</li> <li>• In what ways can AI enhance the use of data by tax administrations?</li> <li>• How can tax administrations maximize the value of taxpayer data and expand their data sources?</li> <li>• What are the limitations of current risk assessment models, and how can advanced data analytics techniques address these limitations?</li> <li>• What is the importance of data governance in the efficient, safe and law-compliant use of data by tax administrations?</li> <li>• How can data analytics provide actionable insights to improve tax policy and compliance strategies?</li> <li>• What lessons can be learned from jurisdictions that have effectively integrated data analytics into their tax systems?</li> <li>• What challenges do tax administrations in developing countries face in adopting data analytics, and how can these challenges be addressed?</li> </ul>
13.00–14.30	<b>Lunch break</b>
14.30–15.30	<p><b>Session 4. Digitalization and its role in tackling informality</b></p> <p>Chair: Mami Ikeda, National Tax Agency, Japan</p>

	<p><i>Speakers: Trang Quynh Le, General Department of Taxation of Viet Nam Vinod Tanwani, Central Board of Direct Taxes, India</i></p> <p><i>Panelists: Raul Zambrano, Inter-American Center of Tax Administrations Viet Anh Nguyen, World Bank Timoleon Angelos Christodoulopoulos, WU GTPC</i></p> <p>This session will explore the opportunities and challenges that digitalization presents in the combat against informality, which is prevalent in many developing countries and is very often associated with untaxed economic activities.</p> <p><b>Issues for discussion</b></p> <ul style="list-style-type: none"> <li>• What are the most common challenges faced by tax administrations and policymakers in tackling informality?</li> <li>• In what ways can digitalization enhance the visibility of informal businesses, making it easier for tax authorities to identify and bring them into the formal economy?</li> <li>• What are the key elements in ensuring that economic operators do not perpetually remain under the radar?</li> <li>• How have tax administrations used technology and reporting obligations to improve transparency of different taxpayer segments?</li> <li>• What is the role of digital platforms in the fight against the informal economy?</li> <li>• What are the key barriers to adopting digital technologies for addressing informality in developing economies, and how can they be overcome?</li> <li>• How can governments incentivize innovation in the development of digital tools tailored to formalizing informal economies?</li> <li>• What opportunities does digitalization bring in terms of improving taxpayer education and capacity building?</li> <li>• What lessons can be learned from countries or regions that have successfully used digitalization to address informality?</li> <li>• What emerging technologies or trends could further enhance the fight against informality in the coming years?</li> </ul>
15.30–16.00	<b>Coffee break</b>
16.00–17.30	<p><b>Session 5. Enhancing VAT/GST administration in the digital age: innovations and best practices</b></p> <p>Chair: Yuhei Chiba, ADB</p> <p><i>Speakers: Andrew Bohnet, Innovate Tax, United Kingdom Jeremy Loo, Inland Revenue Authority of Singapore Gary Artuso, ADB Consultant</i></p> <p><i>Panelists: Bianca Wöhrer, Vienna University of Applied Sciences Anastasiya Piakarskaya, WU GTPC</i></p>

Digital technologies help tax administrations to streamline compliance, reduce fraud and improve efficiency in VAT/GST. Approaches such as e-invoicing, real-time data sharing and tax reporting, digital identity verification offer greater accuracy and speed while being more resistant to fraud. However, digital technologies have also changed the dynamics of e-commerce, presenting challenges and putting pressure on VAT/GST administrations to adapt to this evolving environment. This session will examine what the current trends are in the area of VAT/GST administration.

**Issues for discussion**

- What opportunities do digital technologies offer for improving tax compliance in the area of VAT/GST in terms of speed, efficiency and accuracy?
- How can e-invoicing help tackle VAT/GST evasion and contribute to the efficiency of tax revenue collection?
- How does real-time data sharing and reporting give a strategic advantage to tax administrations when it comes to VAT/GST compliance?
- What are the potential applications of data collected through electronic invoices?
- What are the most significant benefits of digital identity verification in streamlining VAT/GST compliance and reducing fraud?
- How can VAT/GST administrations adapt to the challenges posed by cross-border e-commerce and digital service providers?
- How can governments ensure that new VAT/GST rules for digital transactions are fair, enforceable, and globally aligned?
- What are the lessons learned from tax administrations that have taken advantage of digitalization to streamline VAT/GST compliance and improve the offer of services to taxpayers?
- What are the challenges in implementing digital VAT/GST systems, particularly in developing countries?
- What steps can be taken to ensure that digital VAT/GST administration tools are accessible in regions with limited digital infrastructure?

17.30–19.00

**Welcome Reception**

**Day 2, 09.00–18.00**

09.00–10.30	<p><b>Session 6. Are the current and emerging (BEPS 2.0) ways of capturing value created sufficient for taxing the digitalized economy?</b></p> <p>Chair: Sathi Meyer-Nandi, ADB</p> <p><i>Speakers: John Peterson, OECD Eduardo Diaz Huaman, United Nations Haritha Katragadda, Central Board of Direct Taxes, India Orachat Niyomsuk, Revenue Department, Thailand Ty Sim, Singapore University of Social Science</i></p> <p>The digitalized economy presents significant challenges for international taxation, as businesses generate revenue across multiple jurisdictions without a physical presence. The OECD’s Pillar One framework aims to address these issues by reallocating taxing rights to market jurisdictions, ensuring that highly digitalized businesses contribute tax where their users are located. However, questions remain regarding its effectiveness, implementation, and long-term sustainability.</p> <p>This session will examine whether Pillar One provides an adequate framework for taxing the digitalized economy, particularly in the context of data-driven business models. Additionally, it will explore how Pillar One compares to alternative approaches, such as Digital Services Taxes (DSTs) and taxing based on Significant Economic Presence (SEP). The discussion will also address broader international tax cooperation efforts, including proposals being discussed at the UN level and potential future reforms.</p> <p><b>Issues for discussion</b></p> <p><b>1. Assessing Pillar One’s Impact</b></p> <ul style="list-style-type: none"><li>• To what extent does Pillar One effectively address the tax challenges posed by highly digitalized businesses?</li><li>• How does it compare to unilateral measures, such as DSTs and SEP-based taxation?</li><li>• Are there any unintended consequences or gaps that may still allow tax avoidance by multinational corporations?</li></ul> <p><b>2. The Role of the UN in the Taxation of the Digitalized Economy</b></p> <ul style="list-style-type: none"><li>• What proposals are currently being discussed at the UN level regarding the taxation of the digitalized economy, and what are the key elements or issues?</li><li>• What are the key features of a UN-led approach to international tax reform?</li></ul> <p><b>3. Future-Proofing International Taxation in a Digital Economy</b></p> <ul style="list-style-type: none"><li>• Will Pillar One remain adaptable to future technological advancements and evolving digital business models?</li><li>• What additional policy measures are needed to ensure international tax rules remain effective and sustainable?</li><li>• Are the current OECD and UN proposals sufficient, or do they represent only an initial step toward broader global tax reform?</li></ul>
10.30–11.00	<b>Coffee break</b>

11.00–12.10	<p><b>Session 7. Designing a robust legal framework for digital reform of tax administrations</b></p> <p>Chair: Richard Stern, WU GTPC</p> <p><i>Speakers: Harrison Chapu, Revenue Authority, Zambia Eunjin Shim, National Tax Services, Republic of Korea Timoleon Angelos Christodoulopoulos, WU GTPC</i></p> <p>This session will discuss critical considerations in the design of a robust and enabling legal framework for digital transformation of tax administrations. This will cover, regulation of digital tools used in tax enforcement to ensure compliance with principles of fairness, accountability and transparency; legal frameworks for data exchange; cybersecurity measures for the protection of taxpayer information and the overall tax system and inclusivity (considering digital divide in developing countries that may unfairly disadvantage those without access to digital tools).</p> <p><b>Issues for discussion</b></p> <ul style="list-style-type: none"> <li>• What are the integral legal elements necessary for the digital transformation of tax administrations?</li> <li>• How should tax administrations navigate cross-border data sharing and information exchange in the fast-paced digitalized economy while complying with international legal standards?</li> <li>• How can existing tax laws be adapted to accommodate digital processes without compromising legal integrity?</li> <li>• What role do lawmakers play in ensuring tax laws are up-to-date and remain relevant and effective considering rapid technological advancements?</li> <li>• How should tax administrations navigate cross-border data sharing while complying with international legal standards?</li> <li>• What legal mechanisms should be in place to monitor and evaluate the effectiveness of digital tax reforms and initiatives?</li> <li>• What legal measures can tax administrations put in place to address and mitigate the risks of data breaches and cyberattacks in the context of increasing reliance on digital technologies?</li> <li>• How can laws ensure accountability and transparency in the digital transformation process of tax administrations?</li> </ul>
12.15–14.00	<p><b>Lunch break</b></p>
14.00–15.10	<p><b>Session 8. Navigating legal boundaries and taxpayer rights in data use and exchange by tax administrations</b></p> <p>Chair: Richard Stern, WU GTPC</p> <p><i>Speaker: Irma Mosquerra Valderrama, Leiden University</i></p> <p><i>Panelists: Rhodah Nyamongo, WU GTPC Muazmir Mohd Yusof, Internal Revenue Board, Malaysia</i></p>

This session will address the role of legal boundaries and upholding taxpayers' rights in the context of data use and automated exchange of information by tax administrations. More specifically, the session will discuss the rights of taxpayers with regards to the data collected by tax administrations and the level of transparency needed in informing taxpayers of their data use. The session will also critically consider the role of human oversight in automated tax decisions as well as future legal challenges that may arise regarding the balance between effective tax enforcement and the protection of taxpayers' rights.

**Issues for discussion**

- How can tax administrations ensure compliance with tax laws while respecting taxpayer privacy and adhering to the limitations in the collection, use, and sharing of data to prevent abuse?
- What safeguards should be in place to prevent misuse or overreach in the use of taxpayer data?
- What measures should tax administrations take to maintain transparency about their data practices?
- How can taxpayers hold tax authorities accountable for misuse or errors in data processing?
- How can tax administrations navigate differences in data protection laws across countries?
- How should taxpayer rights, such as the right to be informed or to challenge decisions, be adapted to address the use of AI or other digital tools in decision-making?
- Is taxpayer's consent to the use of their data in automated tax systems relevant? To what extent and are their limitations?
- What protocols should underpin the use of algorithms and AI systems by tax administrations to ensure that any enforcement does not perpetuate bias or discrimination?
- To what extent should oversight mechanisms be implemented to monitor algorithmic decision making in automated tax systems?
- How can tax administrations rebuild taxpayers' trust in the event of a breach in the security of taxpayers' data?
- How can administrations strike a balance between leveraging AI and data analytics for better tax compliance and tax enforcement and respecting the principle of minimal data collection?

15.10–15.40

**Coffee break**

15.40–17.00

**Session 9. Developing an internal governance framework for tax administrations to effectively develop and implement digital technologies**

Chair: Kozue Ichiyama, ADB

*Speakers: Janek Rozov, Tax and Customs Board, Estonia*



*Ibrahim Rasheed, Inland Revenue Authority, Maldives*  
*David Allen, Australian Tax Office*

This session will explore tools, strategies, and governance frameworks for integrating digital technologies into tax systems. It will cover key skills and best practices required for change management and how to effectively navigate such transitions.

**Issues for discussion**

- What key objectives should a governance framework for the digital transformation of tax administrations aim to achieve, and how can these efforts be aligned with broader organizational goals such as robustness, transparency, efficiency, fairness, and taxpayer trust?
- What factors should guide tax administrations in prioritizing the adoption of digital technologies, considering resource constraints, and what mechanisms should be implemented to monitor and evaluate the success of these initiatives?
- What components should a governance framework include to manage risks associated with data breaches and cybersecurity threats, and what safeguards can tax administrations implement to ensure data integrity, security, and taxpayer confidentiality when using digital tools?
- What is the role of partnerships and collaborations between the private sector and tax administrations in enhancing technological capabilities and how can tax administrations leverage these collaborations?

17.00–17.45

**Session 10. Envisioning the future of tax administration: what will the next decade bring?**

Chair: Saad Abdullah Paracha, ADB

*Speaker: Richard Stern, WU GTPC*

*Panelists: Shakeel Khan, Validate AI, United Kingdom*  
*Andrew Bohnet, Innovate Tax, United Kingdom*

The future of tax administration is shaped by increasing automation, data exchange and adoption of digital technologies. Tax administrations are becoming more interconnected. This is with a view of enhancing tax transparency and taxpayer service and increasing efficiency and addressing the challenges posed by the digital economy.

This session will consolidate the discussions from the previous sessions but also address concerns including the possible change in taxpayer behavior, the possible shift in the “balance of power” between tax administrations and taxpayers and the consideration of sustainability in digital transformation.

**Issues for discussion**

	<ul style="list-style-type: none"> <li>• What protocols should be transposed into the tax system in the implementation of digital technologies to form a foundational basis for responsible tax administration?</li> <li>• How will AI tools and data analytics impact tax policy and enforcement, and what legal or ethical challenges will this present for the future of responsible tax administration and tax compliance?</li> <li>• How can tax frameworks be designed to remain adaptable to emerging technologies including the metaverse ecosystem?</li> <li>• What role should global cooperation play in addressing the challenges of taxing decentralized digital platforms?</li> <li>• How can tax administrations engage the public to foster understanding and trust in their use of digital tools and data analytics?</li> <li>• What educational initiatives are needed to ensure taxpayers are aware of their rights in a digital tax environment?</li> </ul>
17.45–18.00	<p><b>Closing remarks</b></p> <p><i>Richard Stern, WU GTPC</i></p> <p><i>Kozue Ichiyama, ADB</i></p>