



Finding The Right Balance

Digital Services Taxation in the 21st Century

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Digitalization makes it increasingly possible for businesses to reach markets in jurisdictions in which they may have relatively little physical presence. There is widespread agreement that the current rules governing taxation in different jurisdictions are not fit for an age where physical presence in a specific location is no longer a prerequisite for conducting business there.

In response, discussions have been taking place at the multinational level, particularly via the OECD and the European Union. Meanwhile, countries have announced or introduced unilateral digital services taxation schemes. While popular, these schemes have also been criticized for targeting US tech companies unfairly. Critics also argue that such measures may lead to double taxation and increased regulatory fragmentation, and thereby increase compliance costs for companies. Despite these criticisms, many countries have expressed support for a multilateral solution, while voicing concerns over the sluggish pace inherent to trying to reach global consensus.

Please join us for this exclusive discussion, as we bring together senior industry leaders, representatives of the UK and US governments and taxation experts to discuss the current state of adapting tax regimes to align with an evolving economy and new business models. While achieving consensus will be a great challenge, we can work together to find a balanced approach for taxation in the 21st century.

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