

ECOSOC Special Meeting on International Cooperation in Tax Matters ECOSOC Chamber, Monday 29 April 2019, 10:30 am 12:00 pm

Session 1: Taxation and the digitalization of the economy



Each country is responsible for designing its own corporate tax and must therefore address these issues. Some countries have adopted² or proposed ³ unilateral measures to address corporate tax issues related to the digitalization of the economy. Yet, the risks of double taxation and double non-taxation that would result from the use of fundamentally different rules for allocating and taxing business profits have led countries to seek