

Regional Seminar on International Tax Developments for Europe and Central Asia

18 – 20 March 2025
OECD Multilateral Tax Centre (MTC), Vienna, Austria

Guiding Questions for Roundtable Discussions

Tuesday, 18 March 2025 (09:45 – 11:00)

Session 2: Roundtable discussions on current and future international tax priorities

This session focuses on the current state of international taxation as well as on the future of international cooperation on tax matters and key priorities in fostering domestic resource mobilization.

It aims to highlight capacity-building needs, discuss how to strengthen developing country engagement in the international tax dialogue, identify key obstacles to implementing international tax standards, and highlight cooperation with development partners with regard to future priorities.

Participants are encouraged to consider the guiding questions ahead of the consultation and to share their country's experiences, perspectives, needs, priorities, and challenges.

Guiding Questions

1. What are the top three priorities that your jurisdiction is currently facing within the international tax landscape, and what are the specific concerns? How do these international tax priorities support increased domestic resource mobilisation to support national development?
2. What do you consider the most significant obstacles to implementing international tax measures in your jurisdiction, what are the specific challenges involved and what changes or support would be needed to overcome these barriers and ensure successful implementation?
3. What capacity-building support has your jurisdiction received and do you currently receive to respond to these international tax priorities from development partners? Have any of these partners collaborated on certain areas of work within your jurisdiction and how effective has the coordination been amongst them? How could development partners better support your jurisdiction in reinforcing your jurisdiction's capacity in international tax matters?
4. What do you envisage to be the top three future priorities that your jurisdiction faces within the international tax landscape? How has your jurisdiction started to react to them (internal analysis, increased staff recruitment, utilisation of new technologies and assessment of external factors)?

Wednesday, 19 March 2025 (15:30 – 17:00)

Session 9: Roundtable and panel discussion on the Global Anti-Base Erosion (GloBE) rules and the EU Minimum Tax Directive

This session will start with a **roundtable discussion** on countries' position concerning GloBE implementation.

This will be followed by a **panel discussion** with selected participants on the implementation of the Global Minimum Tax (GMT) and the transposition of the EU Minimum Tax Directive (Council Directive 2022/2523). This session will provide valuable insights into key developments, challenges, and best practices, offering participants an opportunity to engage in a meaningful exchange on these critical topics.

Participants are encouraged to consider the guiding questions ahead of the consultation and to share their country's experiences, perspectives, needs, priorities, and challenges.

Guiding Questions

1. What is the legislative process that was followed in your jurisdiction to implement the GloBE Model Rules or the EU Minimum Tax Directive into national legislation (e.g. public consultation, use of secondary legislation)?
2. Have you been involved in the review of your legislation for purposes of the transitional qualification mechanism? What are the key learnings from this process?
3. How will your jurisdiction ensure a consistent application of the rules over time (e.g. through the incorporation of Administrative Guidance agreed by the Inclusive Framework after the development of the model rules, the recognition of the qualified status of other jurisdictions' legislation etc.)?
4. How is your tax administration preparing for the administration of the Global Minimum Tax (e.g. organisational set-up, development of IT-systems, hiring, training)?