3rd Technical Conference hosted by CIAT

Navigating the digital tax landscape: e-commerce, sharing platforms, and trade in crypto assets

Panama City and online, 18-20 February 2025

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Background

The rapid digitalisation of the global economy has brought about fundamental shifts in how economic activities are conducted, income is generated, and value is created and distributed. The rise of digital platforms has opened new avenues for trade, investment, and work, connecting consumers and suppliers across borders. As technology continues to evolve, so too does the nature of economic transactions, with blockchain, crypto assets, e-commerce, and the gig economy becoming dominant forces in today's marketplace.

This conference comes at a critical juncture where tax authorities are grappling with the challenges of adequately taxing digital platforms and their users. The challenges are multifaceted, ranging from identifying taxable activities to ensuring fair and effective collection of taxes. A significant issue is the intangible nature of digital services, which blurs traditional definitions of place of supply, permanent establishment, and the residence of income earners. Tax authorities are faced with questions of jurisdiction and enforcement, as well as the adaptation of existing tax rules — designed for brick-and mortar economies — to the digital realm.

Digital platforms like Amazon, Uber, and PayPal are reshaping taxation across sectors, while blockchain and crypto assets such as Bitcoin complicate enforcement due to decentralisation.

The gig economy challenges tax systems, as freelancers and cross-border services often fall outside traditional tax regimes.

E-commerce raises VAT/GST collection issues for cross-border sales, with countries requiring platforms to register even without a physical presence. New frameworks, such as the OECD's Pillar One and Digital Service Taxes, aim to address these challenges but remain debated.

The three-day conference aims to provide a platform to discuss these pressing challenges and share experiences and lessons learned by tax administrations worldwide. The goal is to explore practical solutions to tax digital platforms and their users, with a particular focus on the taxation of crypto assets, e-commerce, and the gig economy.

Relevant information

Date & location	The 3rd NTO Technical Conference is scheduled to take place in Panama City and online, from 18 to 20 February 2025. The in-person event will unfold in the Sheraton Grand Panama Hotel.
Participants	The participants will include representatives from tax authorities, policymakers, researchers, civil society organisations, and private sector stakeholders, who will engage in a series of presentations and discussions.
Objectives	• Examine recent developments: analyse the most recent legal and regulatory developments in the taxation of digital platforms, crypto assets, e-commerce, and the gig economy. • Share lessons learned: provide a platform for tax administrations to share their experiences, successes, and challenges in taxing digital platforms and their users. • Facilitate dialogue on challenges: identify key challenges in taxing digital platforms, including issues of jurisdiction, the identification of taxable activities, and the administration of tax collection. • Address specific tax issues: focus on specific areas of taxation, such as the taxation of foreign digital service providers, VAT collection on imported goods and services, the tax treatment of crypto assets, and the complexities of taxing the gig economy. • Promote cooperation and information sharing: foster cooperation and exchange of information between tax authorities, especially in the context of cross-border digital activities.

Summary

Day 1 | Tuesday, 18 February 2025	
EST (UTC−5)	**TAXATION OF TRADE AND INVESTMENT IN CRYPTO ASSETS: RESHAPING TAX ADMINISTRATION FOR IMPROVED COMPLIANCE**
09:00 – 09:45	*Opening ceremony | Welcome | High level opening remarks*
09:45 – 10:30	**The Network of Tax Organisations special panel**
10:30 – 11:00	*Coffee break | Group photo*
11:00 – 12:30	**Plenary 1: Introduction to crypto essentials: market dynamics, regulatory challenges, and tax policy considerations**
12:30 – 14:00	*Lunch break*
14:00 – 15:30	**Plenary 2: Implementing effective tax administration for crypto assets: strategies to manage technical challenges and tackling uncertainties**
15:30 – 16:00	*Coffee break*
16:00 – 17:30	**Plenary 3: Combating the use of crypto assets for criminal activities: global perspectives, FATF standards, and best practices in enforcement**
17:30 – 17:45	*Closing of Day 1*

Day 2 | Wednesday, 19 February 2025	
EST (UTC−5)	**E-COMMERCE AND ONLINE SERVICES TAXATION: NAVIGATING THE CHALLENGES OF THE DIGITAL SUPPLIERS**
08:45 – 09:00	*Welcome and opening*
09:00 – 10:30	**Plenary 4: Gig economy and mechanisms for exchange of information between tax authorities: current state and potential of revenues**
10:30 – 11:00	*Coffee break*

11:00 – 12:30	**Plenary 5: Maximising revenue from foreign digital platforms**
12:30 – 14:00	*Lunch break*
14:00 – 15:30	**Plenary 6: Pillar 1 vs. Digital Service Tax (DST): status of implementation, potential revenue, and challenges**
15:30 – 16:00	*Coffee break*
16:00 – 17:30	**Plenary 7: Collection of VAT from foreign suppliers on import of digital assets: introduction, update on implementation, and potential for revenue in selected countries**
17:30 – 17:45	*Closing of Day 2*

Day 3 | | Thursday, 20 February 2025

EST (UTC–5)	TAX ADMINISTRATION AND ENFORCEMENT RELATED TO DIGITAL PROFITS AND OTHER SELECTED ISSUES
08:45 – 09:00	*Welcome and opening*
09:00 – 10:30	**Plenary 8: Legal authority to tax foreign digital suppliers and enforcement powers: requiring documents, imposing reporting obligations, and ensuring compliance**
10:30 – 11:00	*Coffee break*
11:00 – 12:30	**Plenary 9: Best practices in reporting and auditing taxpayers and their hosts for increasing revenue from trade and investment in crypto assets**
12:30 – 14:00	*Lunch break*
14:00 – 14:30	**Plenary 10: Adapting human resources in tax authorities to meet the challenges of taxing crypto assets, e-commerce, and the gig economy**
14:30 – 15:00	*Closing ceremony*
15:00	*End of Day 3*

Extended programme

Day 1 | Tuesday, 18 February 2025	
EST (UTC−5)	**TAXATION OF TRADE AND INVESTMENT IN CRYPTO ASSETS: RESHAPING TAX ADMINISTRATION FOR IMPROVED COMPLIANCE**
09:00 – 09:45	*Opening ceremony | Welcome | High level opening remarks*

Moderators:

Tiffany Reyes Loayza *is an International Taxation Specialist at the Inter-American Center of Tax Administrations (CIAT), where she focuses on developing tools and methodologies to support tax administrations in addressing international tax challenges. She brings extensive experience in transfer pricing, policy analysis, and risk mitigation. Prior to joining CIAT, Tiffany led the Transfer Pricing Unit at Panama's Directorate General of Revenue, managing key projects and providing strategic guidance on local and international tax issues. She holds an LL.M. in Energy and Environmental Law from Tulane University and a Master's in Fiscal Management.*

Socorro Velazquez, JR *has over forty years of experience in the field of tax administration as an official and senior manager with the Internal Revenue Service (IRS), USA, and as an official of the Inter-American Center of Tax Administrations (CIAT). Over these years, he has acquired varied skills and knowledge in the field of tax administration specifically in the areas of collection, tax investigation, technical assistance, resource planning, strategic planning, and top-level management.*

Services have been rendered in the United States and while posted in foreign countries both as an IRS consultant to a foreign government and tax attaché at a US Embassy. During my service with the IRS, I worked in the Collection, Budget and Planning, and the International Departments.

As Planning and Institutional Development Director, he directed CIAT activities with international organizations; among them are, The World Bank, International Monetary Fund (IMF), Organization of Economic Cooperation and Development (OECD), the African Tax Administration Forum (ATAF), GIZ, and the United Nations Development Programs. The main focus of these liaisons was to seek opportunities for collaboration in the field of tax administration in support of CIAT member countries.

Academically, he has a B.A. degree from the Inter-American University, San Juan, Puerto Rico; graduate studies at the University of Puerto Rico Law School, San Juan, Puerto Rico; and, completed technical courses, *and management leadership courses, including a Strategic Management course at Wharton, University of Pennsylvania.*

09:00 – 09:45

High level and opening remarks

NTO Head of Council | Representatives from the German Ministry of Economic Cooperation and Development (BMZ) and the European Union (EU) | Panama Tax Authority

Dr. Esther A.P. Koisin *is the Executive Director of the Commonwealth Association of Tax Administrators (CATA), a position she held since January 2024. With over 30 years of distinguished service at the Inland Revenue Board of Malaysia, she has held numerous pivotal roles, including Collector of Stamp Duties, Collector of Betting and Sweepstakes Duties, and Head of Civil Suit in a Branch.*

Her extensive experience also includes serving as a lecturer in laws and accounts at the Malaysian Tax Academy and as the Deputy Director of the International Training Centre. In her last position as Director of the Department of International Taxation, Esther was responsible for overseeing International Affairs and Exchange of Information, Transfer Pricing Policy, Advance Pricing Agreements (APA), Mutual Agreement Procedures (MAP), Tax Treaty negotiations, and the implementation of the Global Minimum Tax.

On the global stage, Esther has promoted cooperation in addressing tax administration challenges through her tenure leading the SGATAR Taskforce and representing Malaysia in the ATAIC Council. She has also contributed significantly as a Global Forum Assessor for the Exchange of Information on Request (EOIR).

As CATA Executive Director, Esther is dedicated to helping member countries develop effective tax administrations that promote sustainable development and good governance. She stays abreast of the latest developments in international taxation and issues affecting tax compliance, including the use of crypto assets. She collaborates with members, international organisations, and regional organisations to understand and find solutions to these challenges.

Esther holds a degree in Economics (Business Administration) from University of Malaya, a Law degree from University of London and a doctorate degree from University Utara Malaysia.

Niels Schütt *is Head of Division for Sustainable Development Financing at the German Federal Ministry for Economic Cooperation and Development (BMZ). In this position, his responsibilities include the BMZ's contribution to International Financial Architecture reform, the Financing for Development (FfD) process, Debt Policy as well as Sustainable Public Finance and Tax Policy. Mr. Schütt held several positions at BMZ since 2011, including Head of Cooperation at the German Embassy in Baghdad, Deputy Head of North Africa Division and of the Sustainable Textiles Initiative as well as Speechwriter to the Minister. Prior to joining BMZ, he worked for the German Federal Foreign Office and development cooperation agencies. Mr. Schütt holds a MA degree in Political Science and China Studies.*

Nathalie Brajard vom Stein *holds a Master in Development Economics and a Master in Economic and Financial Analysis from the Centre d'Etudes et de Recherches en Développement International (CERDI) de Clermont-Ferrand- France. She has been working for the European Commission for more than 20 years in different Directorates-General mostly on development cooperation and external relations, notably on African, Neighbourhood and Asian regions. She is a French national.*

She has been working in the European Commission Directorate General in charge of international cooperation and Development (DG DEVCO) since 2012.

She is currently the Deputy Head of Unit for "Macro-economic analysis, Fiscal Policies and Budget Support, Global Parnerships with IFIS" in the Directorate in charge of "Sustainable Finance, Jobs and Growth, an Economy that works for the People" of DG INTPA for "International Partnerships".

Márcio F. Verdi*, a retired economist and tax auditor from the Federal Revenue Service of Brazil, is currently the Executive Secretary of the Inter-American Centre of Tax Administrations (CIAT). With a distinguished career in the Brazilian public sector, he was General Coordinator of Tax Policy and advisor at the Federal Revenue Secretariat, where he promoted key tax policies. In addition, he led privatisation and concessions programmes as Coordinator of the General Directorate of State-Owned Enterprises and member of the National Privatisation Commission.*

He has specialisations in International Economics (University of Brasilia), Modern Economics (George Washington University) and infrastructure project management at US institutions, allowing him to address challenges with a global perspective. Internationally recognised, he has lectured in more than 60 countries and has received the Nóe Winckler Fiscal Merit.

In May 2018, he assumed the Chairmanship of the Board of the Net-

work of Tax Organisations (NTO) during its founding, being re-elected in August 2020 for the period 2020-2022, consolidating his leadership in the international arena.

Guillermo López *is a A lawyer graduated from the University of Panama in 1983, with over 40 years of experience in legal and tax advisory services in both the private and public sectors. He holds a specialization in Tax Policy and Techniques from the Inter-American Center for Tax Studies (CIET) in Buenos Aires, Argentina.*

As a jurist, he has held positions of responsibility in government, such as Deputy Director General of the National Customs Authority and Acting Deputy Director General of the General Directorate of Revenues (DGI). In private practice, his experience is linked to the field of tax law in international firms operating in the country.

He has a professional command of English and is a native Spanish speaker.

Throughout his professional life, he has constantly trained internationally, in countries such as the United States of America, Costa Rica, Colombia and Chile, among others, and has been a speaker at national tax congresses, in front of audiences such as the College of Certified Public Accountants of Panama.

Currently he was appointed Deputy Director General of the DGI (a.i).

09:45 – 10:30 The Network of Tax Organisations special panel

Márcio F. Verdi, *CIAT's Executive Secretary*

Logan Wort, outgoing NTO Head of Council. *Logan Wort is the Executive Secretary of the African Tax Administration Forum (ATAF); a multilateral organisation of Heads of African Revenue Administrations, based in Pretoria, South Africa. As the ES of ATAF, Mr Wort is the organisation's chief executive officer, responsible for its overall management, strategy and operations. A Sitting Member of the Council of ATAF, Mr Wort is amongst the founding figures of the organisation, having headed the Task Team which worked towards the establishment of ATAF in November 2009.*

Since joining ATAF, he has spearheaded Tax administration reforms across the continent and continues to do so, not only in his capacity as head of ATAF's Secretariat, but also as a Member of the Consortium of the High-level Panel on Illicit Financial Flows of the UNECA and as a regular participant to the OECD Committee on Fiscal Affairs and the Global Forum for Transparency and Exchange of Information meetings.

Catherine Lemesle *has been the General Secretary of CREDAF since July 2021. She was previously head of a professional IT project management office, more specifically dedicated to the implementation of large projects for companies or tax control. As an expert in the field of IT project management, Mrs Lemesle managed and led an office of 85 people whose activity consisted in implementing strategic and complex projects for businesses and users such as: the withholding tax, a tax audit project, the common collection portal, the transfer of customs taxes, the European portal, and new on-line procedures.*

She has participated in several cooperation missions.

Mrs Lemesle previously worked in the tax management office in the implementation of reform projects concerning company taxation.

Dr. Esther A.P. Koisin, *CATA's Executive Director and Head of NTO Council*

Jules Tapsoba *is a highly accomplished economist and tax expert, currently serving as the Executive Secretary of the West African Tax Administrations Forum (WATAF). With extensive experience in public finance, taxation, and international economic relations, he is recognized for his leadership and expertise in fostering collaboration among tax administrations across the West African region.*

A distinguished senior executive within the Burkina Faso Tax Administration, Mr. Tapsoba has previously held key roles, including serving as Special Advisor to the Prime Minister of Burkina Faso on public finance matters. He has also contributed to regional development as a Technical Assistant to ECOWAS and UEMOA in Abuja, Nigeria.

Mr. Tapsoba is a member of the IMF Experts Panel, an accredited TADAT evaluator, and a seasoned leadership trainer. His consultancy portfolio spans collaborations with major international organizations, including the World Bank, the European Union Delegation, Expertise France, UNICEF, AFD, and USAID.

10:30 – 11:00	*Coffee break* ☕ *| Group photo* 📷
11:00 – 12:30	**Plenary 1: Introduction to crypto essentials: market dynamics, regulatory challenges, and tax policy considerations** Session organised by CIAT Crypto assets have rapidly evolved into a multi-trillion-dollar market, transforming financial systems worldwide. This session will provide tax administrations with an introduction to the crypto asset market and its supply chain, focusing on its key features, trends, domestic and international regulatory frameworks, and tax implications. The discussion will highlight the key principles for designing effective tax policy for crypto assets and how tax policy can complement regulatory measures in managing the risks associated with this fast-evolving sector. Attendees will also gain insights into the impact of government policies on crypto asset adoption, market stability, and tax compliance.

Moderator:

Isaác Gonzalo Arias Esteban, *Argentine, Public Accountant, MBA from the Joint Program of USAL and the State University of New York (SUNY). Between 1998 and 2007 he assumed different functions in different areas of the AFIP (Tax Administration) of Argentina. In 2008 he joined CIAT as a Tax Research Management Specialist.*

He currently serves in the same organisation, as Cooperation and International Taxation Director. In 2018 he participated in the Course on Comparative Tax Policy and Administration – Harvard Kennedy School, Harvard University. He is the author of tax documents, led technical assistance programs for tax administrations of several countries and participated in numerous tax events.

Panellists:

Andrea Costa Chaves *is currently the Head of Audit Undersecretary of the Special Secretariat of the Federal Revenue of Brazil. She began working at Brazilian tax administration as a Tax Auditor in 2001, having worked in collection, audit, customs and taxation during her career. For more than 15 years she was involved in international taxation. She was the Brazilian delegate in the Working Group responsible for transfer pricing at the Organization for Economic Cooperation and Development (OECD) during the Base Erosion and Profit Shifting (BEPS) Project until August 2021. She holds a Master's Degree in Public Sector Economics from the University of Brasília (2010) and a Bachelor's Degree in Mathematics from the Fluminense Federal University (1997).*

José Carlos Entrena Ruiz, *Spanish Tax Administration, AEAT, Spain*

Rebecca Sparkman, *a US national, has worked in public service for over 37 years. She is currently a Deputy Division Chief at the International Monetary Fund (IMF), Fiscal Affairs Department (FAD), in Washington DC, overseeing capacity development (CD) in revenue administration across Sub-Saharan Africa and the Americas. Previously, she provided direct CD support to IMF member countries, mainly in Anglophone Africa (since 2016). At the IMF Ms. Sparkman has played a key role in managing and designing FAD's flagship multi-partner funding programs for CD -- the Revenue Mobilization Thematic Fund and its successor fund, the Global Public Finance Partnership. She also leads the Revenue Administration component of FAD's analytical work on Gov Tech themes, co-authoring papers including Transforming Public Finance Through GovTech (2023). Prior to joining the Fund, Ms. Sparkman had a 29-year career with the US Internal Revenue Service, Criminal Investigation Division—22 of which was in leading and managing people, holding several Senior Executive Service and Senior Management positions including as Special Agent in Charge of the Washington DC and Atlanta, Georgia Field Offices and Director of Operations, Policy and Support in IRS HQ. She holds a Bachelor of Science degree in business administration—accounting from California Baptist University.*

12:30 – 14:00	*Break*
14:00 – 15:30	**Plenary 2: Implementing effective tax administration for crypto assets: strategies to manage technical challenges and tackling uncertainties** Session organised by CATA This session will delve into the key principles for effectively implementing tax administration related to crypto assets. It will explore core issues such as mandatory reporting requirements for taxpayers and intermediaries, accurate valuation of digital assets for tax purposes, and the challenges of tracking cross-border crypto transactions. The session will offer practical insights for tax administrations aiming to enhance compliance, mitigate risks, and ensure that crypto assets are properly taxed. Given the global and borderless nature of crypto assets, cross-border cooperation, and technology-driven solutions will also be highlighted as critical components for improving oversight and compliance.

Moderator:

Dr. Esther A.P. Koisin, *CATA's Executive Director*

Presentation:

Philip Kerfs *is Co-Head of the Tax Treaties and International Co-Operation Unit at the Centre for Tax Policy and Administration of the OECD. This unit supports the OECD's policy work relating to the international tax transparency standards and all other forms of enhanced international co-operation in tax matters. Over the past years, Philip has mainly worked on the TRACE Project, the Common Reporting Standard, the BEPS transparency standards, the Model Reporting Rules for Platform Operators with respect to Sellers in the Sharing and Gig Economy and more recently the Crypto-Asset Reporting Framework. Before joining the OECD, he worked for 13 years as assistant general counsel at Euroclear, where he was responsible for the tax area and the regulatory practice area. Prior to that, he practised tax law at Tournicourt & Vanistendael in*

Brussels (and enjoyed a spell at the IBFD in Amsterdam). Philip studied law at the Universities of Namur and Leuven (Belgium) and did an LLM in taxation at the Ecole Supérieure des Sciences Fiscales (Brussels).

Panellists:

Dr. Liang Tang *is HMRC's lead policy adviser for cryptoassets, and is responsible for the development of HMRC's approach to cryptoassets taxation. She joined HMRC in 2017 with an engineering background and worked in several financial products policy and technical areas before moving into cryptoassets tax policy in 2022.*

Chris Sanger *is the Global Tax Leader for Government, as well as EY's Tax Policy leader for the UK. Chris has extensive experience in advising governments throughout the world, including the UK in his previous role at HM Treasury, where he was Head of Business Tax Policy.*

In addition to his role in EY, he is the founder of the Tax Policy committee of the Tax Faculty of the Institute of Chartered Accountants in England & Wales, as well as former Chair of the Tax Faculty and the Technical Committee. He is also a member of the Technical, Policy and Operations Committee of the Chartered Institute of Taxation and a council member of the Institute of Fiscal Studies. Chris is the author of many of EY's tax publications and chair of the Exchequer Secretary to the Treasury's Forum of Tax Professionals, from where he advises on the making of tax policy.

Chris is also a member of United Nations' Subcommittee on Extractive Industries Taxation Issues for Developing Countries and has given evidence to various Parliamentary and governmental committees, including in the European Parliament, South Africa and the UK. He is a regular writer and commentator on tax in both print and broadcast media including the Today Programme and various TV appearances.

Dr. Prabodh Seth*, a Member of the Indian Revenue Service (IRS), has been serving since August, 2024 as a Member in the Central Board of Direct Taxes, the apex body entrusted with the task of shaping direct tax policy and streamlining tax administration in India. During 1989-2024, he worked in various senior positions in the Income Tax Department in India which include his stint as Director General of Income Tax, (Investigation) in Mumbai and Chief Commissioner of Income Tax in Delhi. Besides, he has served as Joint Secretary, Ministry of Social Justice and Empowerment, Government of India during 2017-2022. As Director, Research, Policy and Planning, Mauritius Revenue Authority during*

2006-2011, Dr. Seth contributed to the formulation and implementation of tax and trade policy in Mauritius. During 2005, he served as Advisor, Ministry of Finance and Economic Development, Government of Mauritius. Prabodh holds a Ph.D in Economics and M.Phil in Defence and Strategic Studies from India and an MSc (Honours) Degree in Public Economic Management and Finance from the United Kingdom.

10:30 – 11:00

Coffee break

16:00 – 17:30

Plenary 3 : Combating the use of crypto assets for criminal activities: global perspectives, FATF standards, and best practices in enforcement

Session organised by CREDAF

Governments and international bodies, including the Financial Action Task Force (FATF), have recognised the challenges posed by the misuse of crypto assets and have been working to establish and enforce regulatory standards to combat crypto-enabled crime. This session will explore the scale of crypto-related criminal activities, focusing on data-driven insights and real-world case studies from around the world. It will also examine current FATF standards and the effectiveness of their implementation in curbing illegal activities facilitated by crypto assets. The session will provide best practices for tax and enforcement agencies to detect, investigate, and prosecute crypto-related financial crimes, while also offering strategies for improving global cooperation and sharing of intelligence.

Moderator:

Catherine Lemesle, *CREDAF's General Secretary*

Panellists:

Carole Maudet. *Holder of an LLM in European and German law and a former student of the École nationale des Impôts, Carole Maudet began her career in 2004 as a tax inspector at the Directorate of Tax Services in Val-d'Oise. Between 2005 and 2013, she worked in the field of tax audit, notably in the central administration as well as at the National Directorate of Tax Investigations. She participated in numerous technical cooperation initiatives, particularly with Croatia, Jordan, and Morocco, within the Directorate General of Public Finances (DGFiP). She joined Cap numérique, a national service responsible for the digital strategy of the DGFiP, as a principal inspector from 2013 to 2015. Promoted to first-class Inspector of Finances, she served at the General Inspectorate of Finance from January 2015 for four years before returning to the DGFiP. Initially, she worked again at Cap numérique as head of the Support, Steering, and Studies Office from 2019 to 2020. She then served as Deputy Director of Legal Security for Individuals within the Legal Security and Tax Audit Service (SJCF) from late 2020 to 2023. Currently, she is the Deputy Director of Tax Audit, Steering, and Legal Expertise and Deputy Head of the SJCF since September 2023.*

Sasa Djordjevic *is a senior analyst at the GI-TOC with 15 years of experience in civil society and research on organized crime, security, hooliganism and policing. He has a strong academic background in political sciences. Sasa graduated from international affairs and later studied European studies at the Faculty of Political Sciences in Serbia. Now, he is a PhD candidate at the Faculty of Criminal Justice and Security in Slovenia, working on the impact of state capture on organized crime development in the Western Balkans.*

Pamela A. Clegg *joined IVIX in February 2025, as Vice President, Latin America. In her role, she works closely with governments to provide AI-powered solutions that leverage Open-Source Intelligence (OSINT) and advanced technologies to detect illicit business activity around the world, helping governments combat financial crime and close the tax gap. She is responsible for leading and executing IVIX's growth strategy and customer engagement across the Latin America region.*

Prior to IVIX, Pamela was the Chief Compliance Officer and AML Officer at United Texas Bank, overseeing and managing all aspects of compliance within the bank, including digital asset and foreign correspondent banking activity. Before UTB, Pamela served as Vice President of Crypto Investigations and Risk for Ciphertrace at Mastercard. In this role, she worked with governments, law enforcement officials, regulators, law firms, and financial institutions worldwide to address cryptocurrency risks and conduct financial investigations into cryptocurrency-related activities. She also served several years as AVP - BSA and Information Security at First State Bank.

Pamela brings international experience in investigations, due diligence, and operations, primarily in Latin America, during her 10+ tenure with the U.S. Government. She obtained her B.A. from the University of Texas at Austin, an MBA from the Universidad Autónoma de Madrid and is a Certified Anti-Money Laundering Specialist (CAMS). She has led trainings and workshops, and spoken on cryptocurrency and financial crimes globally, including: INTERPOL, UN, EUROPOL, IRS, USSS, Basel Governance, ACAMS, ACFCS and other international and federal organisations.

17:30 – 17:45	*Closing of Day 1*

Day 2 | Wednesday, 19 February 2025

EST (UTC−5)	E-COMMERCE AND ONLINE SERVICES TAXATION: NAVIGATING THE CHALLENGES OF THE DIGITAL SUPPLIERS
08:45 – 09:00	*Welcome and opening*
09:00 – 10:30	**Plenary 4: Gig economy and mechanisms for exchange of information between tax authorities: current state and potential of revenues** Session organised by NTO Secretariat and CIAT This session will explore the current challenges in the taxation of the gig economy and map out issues of tax treatment. It will focus on the status of information exchange on users of online platforms, highlight the potential for increased revenues through cross-border cooperation, and address the key opportunities involved. Participants will learn about recent developments, case studies, and standards for implementing automatic exchange agreements.

Moderator:

Mariano Rojo Pérez *holds a degree in Economics and Business Administration from the Complutense University of Madrid and is a public Officer in the Corps of State Tax Inspectors and State Auditors and Comptrollers. His professional career in the Spanish Public Administration spans more than 35 years and he has held, among others, the following positions:*

- Secretary General of the Institute for Fiscal Studies
-Deputy Director of Administrative Responsibilities of the Ministry of Finance
- Comptroller General of the Autonomous Community of Cantabria
- General Director of Economic Affairs of the Ministry of Defense
- Member Advisor to the Director of the Tax Agency of Spain
- Currently, he is Head of the Spanish Mission to CIAT and Financial Counselor in Panama.

In addition, he is currently a professor at the Universidad de Educación a Distancia (UNED), the Instituto de Estudios Fiscales and the International Master in Public Finance for Latin America.

As international experience, he has participated in missions and collaborations in more than 45 countries in the Americas, Africa, Asia and Europe..

Panellists:

Santiago Díaz de Sarralde Miguez *is current Tax Studies and Research Director at CIAT. He has a PhD degree in Economics and has been professor of Applied Economics at the Rey Juan Carlos University. In addition to teaching and research activities, he has performed other functions such as: vice-dean of students, international relations and university extension in the Faculty of Juridical and Social Sciences; deputy general director of tax studies in the Institute of Fiscal Studies; head of the technical cabinet of the Territorial Financing Secretary General, tax studies and statistics director of the State Agency of Tax*

Ana Isabel Mascarenhas, *Portugal's Tax Administration (AT Portugal)*

Ubaldo González, *Sector Lead Specialist, IDB*

Rui Miguel Candeias Canha, *Portugal's Tax Administration (AT Portugal)*

Ana Luisa Silva, *a Chilean lawyer from Universidad Adolfo Ibáñez, holds a Certificate in Finance from NY University (2005) and a Magister from Universidad Adolfo Ibáñez (2018).*

She is currently a lawyer at the Audit Department of the Internal Tax Service of Chile and a member of the Digital VAT working group, which drafts instructions and oversees VAT tax compliance for service providers without domicile or residence in Chile. Her current responsibilities include participating in the implementation of the reforms introduced *by Law No. 21.713 within the framework of cross-border digital commerce of small packages to buyers who are not VAT taxpayers.*

At the national level, she worked in two international consulting firms—KPMG from 2002 to 2008, followed by PwC Chile from 2008 to 2010.

In 2010, she joined the Internal Revenue Service in the Normative Sub-directorate, initially working in the Indirect Taxes Department before transitioning to the Direct Taxes Department. In 2020, she moved to the Sub-directorate of Taxation, where she currently works and actively participates in the Digital VAT table, which drafts instructions and regulates tax compliance for foreign digital service platforms.

Since 2020, she has been a guest speaker at WP9, sharing Chile's experience in implementing Law No. 21.210, which levied VAT on cross-border trade in services. In 2022, she was appointed as a member of the Focus Group on VAT Enforcement before the OECD, a role she continues to hold. Since 2023, she has served as Chile's WP9 delegate to the OECD. In November of the same year, the OECD appointed her as a member of the WP9 Bureau, a position she currently holds.

10:30 – 11:00

Coffee break

11:00 – 12:30

Plenary 5: Maximising revenue from foreign digital platforms

Session organised by CIAT

The rapid rise of digital services and cross-border business models has challenged traditional tax rules, which were originally designed for physical presence and manufacturing-based economies. The concept of "Permanent Establishment" (PE) is a key principle in international taxation, historically used to determine when a company has sufficient economic presence in a country to justify the imposition of taxes. However, digital services providers such as Netflix, Amazon, Facebook, and Google often deliver services across borders without any physical presence in the jurisdiction where consumers are located, making the traditional PE concept outdated. By presenting practical approaches from various jurisdictions, case law, and tax treaties, the session will explore the current mechanisms available to tax administrations for determining the existence of a PE for digital services providers and the rules for attributing profits to these PEs.

Moderator:

Raúl Zambrano *is a Systems Engineer and the Director of Technical Assistance and Technology of the Inter-American Center of Tax Administrations – CIAT. He has led international multidisciplinary teams in modernization projects implemented by CIAT in 8 countries and has participated in process improvement and information systems development and evaluation as a consultant in more than 20 tax and customs administrations.*

He has lectured on databases, information systems management, and object orientation at the Escuela Politécnica Nacional del Ecuador and the Universidad San Francisco de Quito, and seminars on technology and tax administration in Universities in Latin America and Europe. Member of the BEPS Action 1 TFDE. He has authored and edited several publications on tax administration and technology.

Panellists:

Víctor Mejía Ninacóndor *is a lawyer graduated from the Pontificia Universidad Católica del Perú (PUCP). Master in Taxation and Fiscal Policy from the Universidad de Lima. Specialized in the Advanced Program in Spanish and European Union Business Law from the Universidad de Navarra, Spain. Public servant for eighteen years and currently serving as Superintendent of the National Superintendence of Customs and Tax Administration (SUNAT), Peru. He has served as a Member of the Tax Court of Peru. Professor of Taxation at the Master's programs in different peruvian universities. Author of several publications on taxation issues.*

Andrea Medina *is a Business Administrator, Specialist in Tax and Customs Law, with a Postgraduate Degree in Financial Markets and a Master's Degree in International Taxation. She has held various positions, including Advisor to the Directorate for International Taxation Affairs, Deputy Director of International Audit Management at the Directorate of Audit Management, Deputy Operational Director of International Audit and Assessment for Large Taxpayers, and currently serves as Head of the International Taxation Office at the General Directorate of DIAN.*

Since November 2014, she has represented Colombia as a delegate in OECD Working Party No. 6, which focuses on the taxation of multinational enterprises (Transfer Pricing). She is also a member of the Task Force on the Digital Economy (TFDE), and since 2024, she has been part of the Bureau of WP6. Additionally, she serves as a member of the Bureau of the OECD Committee on Fiscal Affairs (CFA Bureau) and as a member of the Steering Group of the Inclusive Framework on BEPS.

Cristina García-Herrera *is Director of Studies at the Institute for Fiscal Studies (Ministry of Finance). She holds a PhD in Law from the Complutense University of Madrid. She has published a monograph on Transfer Pricing and Other Related-Party Transactions in Corporate Taxation (Institute for Fiscal Studies, Madrid, 2001). She is the author of over 50 articles published in national and international journals or book chapters, covering various research areas such as international taxation, the taxation of the digital economy, good tax governance, and the use of artificial intelligence by tax administrations.*

A regular speaker at national and international conferences, she has been a member of several expert commissions, including the Committee of Experts for the preparation of the White Paper on Tax Reform (Ministry of Finance and Civil Service, 2022), the Technical Committee for the Spending Review in the Evaluation of Tax Benefits project of AIReF (2019–2020), and the Working Group for the Evaluation of Tax Benefits (Ministry of Finance and Civil Service, 2021–2023).

She has received the Research Award from the Economic and Social Council (2004) and the Doctoral Thesis Award from the Institute for Fiscal Studies (2000).

She is also the Executive Editor of Crónica Tributaria Nueva Época.

12:30 – 14:00 *Break*

14:00 – 15:30

Plenary 6: Pillar 1 vs. Digital Service Tax (DST): status of implementation, potential revenue, and challenges

Session organised by WATAF

The digitalisation of the global economy has triggered a profound shift in the way businesses operate, especially multinational enterprises (MNEs). Existing international tax rules, largely designed for a brick-and-mortar economy, struggle to adequately tax MNEs that generate significant profits in jurisdictions without a physical presence. In response, the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting (BEPS) developed Pillar 1 as part of its global tax reform to address these challenges. Pillar 1 seeks to reallocate profits from the largest MNEs to market jurisdictions. Concurrently, countries have introduced Digital Services Taxes (DST) to tax revenues from digital services that are not adequately captured by current tax rules. This session will delve into the intricacies of Pillar 1 and DST, DST, exploring their impacts on tax administration, cross-border business, and global tax equity.

Moderator:

Jules Tapsoba, *WATAF's Executive Secretary.*

Panellists:

Cintli Chacón, *Strategic Tax Advisor, International Tax & Transfer Pricing*

Verónica Grondona, *Senior Advisor on International Corporate Taxation, ICRICT*

Abdul Muheet Chowdhary *is Senior Programme Officer and leads the South Centre Tax Initiative (SCTI) of the South Centre, a Geneva-based intergovernmental policy research think-tank of developing countries. He is a Member of the United Nations Tax Committee's Subcommittee on Wealth and Solidarity Taxes, the Co-Chair of Think20 Brazil's Subgroup on the Reform of the International Tax Architecture, a member of the Base Erosion and Profit Shifting (BEPS) Monitoring Group and is on the Steering Group of the Independent Commission for Reform of International Corporate Taxation (ICRICT).*

Previously, he served in India's Ministry of External Affairs where he was in the Policy Planning and Research Division specialising in economic strategy. He was formerly a consultant to the United Nations and also worked as a legislative aide in the Parliament of India, specialising in tax and financial law. He has a Master's in Political Science from Jawaharlal Nehru University (JNU), New Delhi, a Diploma in International Trade Law from the Indian Academy of International Law & Diplomacy *and an Advanced Diploma in International Taxation (ADIT) from the Chartered Institute of Taxation, UK.*

Belema R. Obuoforibo, *CTA ATT (Fellow) is the Director of the IBFD Knowledge Centre, Chair of the Centre for Studies in African Taxation, and a Member of the IBFD Executive Board.*

Belema is also Extraordinary Lecturer in International Taxation at the University of Pretoria. She is also a member of the UN Subcommittee on Wealth and Solidarity Taxes.

Belema is an authoritative speaker and writer on international tax issues. She also serves on the editorial boards of several leading international tax publications, including the Bulletin for International Taxation and the European Taxation journal. She is also the Director of the annual Africa Tax Symposium, the leading global conference on African taxation.

Belema also serves in an advisory capacity for various African governments, particularly on matters relating to international tax policy, tax treaties, and effective anti-avoidance legislation.

15:30 – 16:00

Coffee break

16:00 – 17:30

Plenary 7: Collection of VAT from foreign suppliers on import of digital assets: introduction, update on implementation, and potential for revenue in selected countries

Session organised by ATAF

This session will introduce VAT collection mechanisms for foreign suppliers, discuss implementation strategies in selected countries, and analyses the revenue potential of such taxes. It will explore the regulatory landscape, practical implementation challenges, and best practices, while presenting case studies from countries that have successfully increased their VAT revenue by taxing the import of digital assets.

Moderator:

Laban Simbeye *is a Zambian economist who currently serves as the Acting Director and Chief of Staff at the Zambia Revenue Authority (ZRA). In this role, he oversees essential operations and strategic initiatives on behalf of the Commissioner, focusing on enhancing tax compliance and revenue collection in Zambia.*

In addition to his responsibilities at the ZRA, Laban has been appointed as the NTO Coordinator for the African Tax Administration Forum (ATAF) since August 2023. In this capacity, he collaborates with various stakeholders both across the continent and internationally to improve tax administration practices and facilitate knowledge sharing among member states.

Presentation:

Emeka Nwankwo *is an experienced tax administration professional with over fourteen years of expertise in tax advisory, policy development, and strategic project management. He is the Head of Member Services at the African Tax Administration Forum (ATAF), a role in which he provides strategic leadership on ATAF's capacity building and technical support to African countries. Emeka has contributed to various publications and spearheaded the development of the VAT Digital Toolkit for Africa in collaboration with the OECD, WBG and GIZ. Through ATAF, he has provided support on domestic tax reforms to various African countries including the implementation of VAT compliance regimes for cross border digital supplies. Prior to joining ATAF, he worked with the Federal Inland Revenue Service (FIRS) of Nigeria across various functions including tax rulings and advisory, tax revenue forecasting, tax compliance management and other tax reform projects. He has a BSc Economics and Development Studies from Igbinedion University Okada, Nigeria and MBA from IE Business School, Madrid, Spain. He is a Fellow of the Chartered Institute of Taxation of Nigeria and is a TADAT assessor.*

Panellists:

Lesley O'Connel Xego, *South Africa Revenue Service (SARS)*

Omondi Nickson Odondi *is a Charterholder with CFA Institute, an astute accountant, and a member of the Institute of Public Accountants of Kenya (ICPAK). He completed a Post graduate Diploma course at the KRA training school in Tax and Customs administration. He is also a graduate of ADIT having completed Advanced Diploma in International Taxation (ADIT). He has a wealth of experience first as an accountant in the private sector and in the public sector with over 16 years in tax administration with Kenya Revenue Authority at Small and Medium taxpayers' office, large taxpayers' office, Policy and Tax Advisory as well as International tax Office.*

The experience ranges from tax audit, Policy and advisory in tax matters, international tax, and taxation of the digital economy. Nickson is also a trainer to private and public bodies in various topics in tax including: taxation of retirement benefits, Transfer Pricing, Taxation of betting, Lotteries, and gaming, Leasing and related services taxation, Extractive industry taxation, capital deductions/allowances, taxation of cooperative societies and Tax avoidance schemes and how to curb the same.

Nickson holds a BSc. Degree in Biomedical Science and Technology as well as a master's degree in MSc. Financial Services Management from University of Salford, UK.

Claudia Vargas-Pastor *is a Senior Tax Specialist within the Fiscal Policy unit at the World Bank's Economic Policy Global Department. Her work focuses on providing extensive technical assistance to several developing countries, including conducting diagnostic assessments on tax policy, addressing international tax issues, and ensuring compliance with tax transparency standards in various regions, primarily in Latin America and the Caribbean (LAC). Before joining the Bank, she was an international tax senior associate with Ernst & Young in the US and Peru, and also served the Peruvian Tax Administration (SUNAT). She holds a J.D. from Catholic University (Peru) and a Master of Laws (LLM) in Taxation from Georgetown University. She is admitted to practice law in New York and Lima.*

17:30 – 17:45	*Closing of Day 2*

Day 3 |	Thursday, 20 February 2025	
EST (UTC−5)	**TAX ADMINISTRATION AND ENFORCEMENT RELATED TO DIGITAL PROFITS AND OTHER SELECTED ISSUES**
08:45 – 09:00	*Welcome and opening*
09:00 – 10:30	**Plenary 8: Legal authority to tax foreign digital suppliers and enforcement powers: requiring documents, imposing reporting obligations, and ensuring compliance** Session organised by ATAF This session will delve into the legal foundations that enable tax administrations to assert their authority over foreign digital suppliers. Participants will learn about the enforcement powers at their disposal, including the ability to request documentation, impose reporting obligations, and levy penalties for non-compliance. The session will also explore international cooperation mechanisms that support enforcement, such as mutual assistance agreements and information-sharing arrangements. By examining case studies, recent regulatory developments, and practical examples, the session will provide a comprehensive overview of how jurisdictions can effectively enforce tax compliance on foreign digital service providers.

Moderator:

Leila Kituyi *is a seasoned tax administration and legal professional with over 12 years of experience in international tax policy, institutional governance, and strategic partnership development. She is the Manager and Head of Unit Strategic Partnerships & International Cooperation at the African Tax Administration Forum (ATAF). In this role, she provides strategic management in fostering ATAF's strategic collaboration with key international organizations, development partners, including public and private philanthropies.*

Prior to this role, Leila led ATAF's Legal and Corporate Governance Function, providing legal advisory support and institutional governance management.

She has in addition worked with leading law firms and regional tax institutions, specializing in, treaty litigation, Outreach and programme development.

Leila holds a Master in International Conflict Management (M.A) from the University of Nairobi and a Bachelor of Laws (LLB) from the Catholic University of Eastern Africa. She is a member of the Chartered Institute of Arbitrators (UK).

Presentation:

Anthony Munanda *is the Head of Domestic Resource Mobilisation Division at ATAF where he leads tax policy and administration work in respect of both international and domestic taxes. This work is aimed at supporting African tax administrations to build effective and efficient tax systems for enhancement of domestic resource mobilization capacities.*

Anthony is an experienced transfer pricing and international tax expert with more than 18 years of tax experience, cumulatively acquired from Kenya Revenue Authority and from ATAF.

Anthony also represents ATAF in various global tax standards setting forums such as in the OECD Working Parties (WP) meetings including the Task Force on Digital Economy (TFDE), WP 6 and WP 1, and at the UN Subcommittee on Transfer Pricing.

Prior to joining ATAF in October 2018, Anthony worked at the Kenya Revenue Authority (KRA) in the Large Taxpayer's Office for more than twelve (12) years largely conducting and managing transfer pricing and international tax audits.

Panellists:

Oni Oluwole Olushola *FCA, ADIT(UK), CISA, CISSP, is the Tax Controller of the Non-Resident Persons Tax Office (NRPTO) at Nigeria's Federal Inland Revenue Service (FIRS). With over 28 years of experience spanning consulting, finance, oil & gas, and 13 years in tax administration, he is a leading authority in international taxation.*

Oluwole oversees the taxation of Permanent Establishments, the digital economy, and non-resident entities, driving policy reforms that enhance compliance and maximize revenue. Renowned for his expertise in tax process automation, policy development, and stakeholder engagement, he is committed to advancing Nigeria's economic growth and the ease of doing business.

A recognized global speaker, Oluwole shapes international discourse on emerging tax challenges in an increasingly digitalized world.

Nickson Omondi, *Kenya Revenue Authority (KRA)*

Chenai Mukumba, *Executive Director, Tax Justice Network Africa (TJNA)*

10:30 – 11:00	*Coffee break*
11:00 – 12:30	**Plenary 9: Best practices in reporting and auditing taxpayers and their hosts for increasing revenue from trade and investment in crypto assets**

Session organised by IOTA

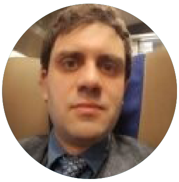
As global interest in crypto assets surges, tax administrations face significant challenges in ensuring proper tax reporting and compliance in the trade and investment of these digital assets. The decentralised and pseudonymous nature of crypto assets makes it difficult for tax authorities to accurately identify, assess, and collect taxes on income derived from these activities. While many jurisdictions have begun regulating crypto assets, gaps remain in terms of reporting requirements, auditing processes, and cross-border cooperation. This session will provide tax administrations with insights into best practices for reporting and auditing taxpayers engaged in crypto asset activities, focusing on legal frameworks that enable those practices, data collection, and cross-border cooperation. Participants will explore effective strategies for enforcing compliance and maximising tax revenue from crypto trading and investment, including potential applications of the MCAA.

Moderator:

Niklas Svensson, *Skatteetaten, Norwegian Tax Administration*

Panellists:

Edoardo Mizzon, *Agenzia delle Entrate, Italian Revenue Agency*



Claudio Schettino, *Agenzia delle Entrate, Italian Revenue Agency*

Alexander Stelzer, *Austrian Customs Cybercrime Unit*

Michael Promberger, *Austrian Customs Cybercrime Unit*

Kaloyan Lazov, *National Revenue Agency, Republic of Bulgaria*

Inger Berntsson, *Skatteverket, Swedish Tax Agency*

12:30 – 14:00	*Break*
14:00 – 14:30	**Plenary 10: Adapting human resources in tax authorities to meet the challenges of taxing crypto assets, e-commerce, and the gig economy** Session organised by CIAT, moderated by CREDAF The rapid expansion of digital economies – crypto assets, e-commerce, and the gig economy – has presented unprecedented challenges for tax authorities worldwide. These new economic sectors have introduced novel, decentralised business models and income streams that are often difficult to monitor, regulate, and tax using traditional approaches. As a result, tax authorities must adapt to ensure that they can effectively collect taxes and enforce compliance in these areas. A critical part of this adaptation is ensuring that tax administrations have the necessary human resources in place. This session will explore how tax administrations can prepare their human resources for the emerging challenges that were discussed in the conference, providing insight into the necessary skills, recruitment strategies, and training programs to stay ahead in the digital age.

Moderator:

Catherine Lemesle, *CREDAF's General Secretary*

Panellists:

Alejandro Juárez Espíndola *holds a degree in Education with a specialization in Law and a master's degree in Public Finance with a specialization in Tax Administration, he completed the Tax Policy & Tax Administration Training program at Harvard Kennedy School (COMTAX 2019).*

He worked for 25 years in the Mexican Tax administration (SAT) and National Institute for Federalism and Municipal Development (Internal Affairs Ministry)

From 1998 to 2008, he collaborated on behalf of the Mexican Tax Administration in various CIAT initiatives regarding training and human resources.

He is currently Director of Human Talent Development for Tax administrations at CIAT. He oversees training programs and technical assistance projects related to talent management for the tax administrations of CIAT member countries and has led various projects and initiatives in Latin America, Europe and Africa.

Luis Valdez Veras *is a lawyer with a Master's Degree in Tax and Procedural Law. Valdez Veras attended primary and secondary school in the Blanquito community of Tenares and in the capital city.*

He holds a law degree (Summa Cum Laude) from the Universidad de la Tercera Edad (UTE). Master in Tax Law and Procedural Tax Law from the Universidad Autónoma de Santo Domingo (UASD). He has a diploma in Mortgage Market and Trusts from the Universidad Iberoamericana (UNIBE), in Political Economy (Instituto Jose Francisco Peña Gómez). He has completed several courses on tax matters at the Instituto de Capacitación Tributaria (INCAT). From 1981 to 1984 he was an internal messenger of the General Directorate of Internal Taxes (DGII) and then became assistant to the Deputy Legal Director until 1986 when he moved to the Department of Supervision of Local Agencies until 1989.

Valdez Veras has extensive experience in the municipal area, working *in various positions from 1996 to 2002. He was budget consultant for the Social Welfare program of the current Ministry of Economy, Planning and Development (MEPyD)-Inter-American Development Bank between 2002-2003 and then Administrative Director of the Social Cabinet 2003-2004.*

In the Dominican Municipal League, he was a member of the Commission of Audit and Control of the Application of Funds generated by Law 166-03 (2004- 2006) From 2007 to 2016 he was working as a consultant at the private level.

Since August 2020, he has served as Director General of the General Directorate of Internal Taxes, where he was Chairman of the Executive Council of the Inter-American Center of Tax Administrations -CIAT- for the period 2020-2021.

Modeste Mopa *is the Chief of the TADAT Secretariat. Mr. Mopa has over 25 years of tax administration experience, including 10 year experience as Director General of the Cameroonian Tax Administration. He has also worked as an IMF tax administration resident advisor in AFRITAC WEST, where he provided Capacity Development to countries in the region.*

His broader international experience entailed being a cofounder and member of the African Tax Administration Forum (ATAF), and serve a 3-year mandate as the President of the Circle of Reflection and Exchange of Managers of Tax Administrations (CREDAF), the Tax Administration Association of 30 French-speaking countries worldwide

Óscar Alcides Orué, *National Director, Paraguay's National Tax Revenue Directorate (DNIT)*

14:30 – 15:00	**Closing Remarks** NTO Head of Council | CIAT & Panama as the host
15:00	*End of Day 3*

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