

3RD NTO TECHNICAL CONFERENCE

NAVIGATING THE DIGITAL TAX LANDSCAPE: E-COMMERCE, SHARING PLATFORMS, AND TRADE IN CRYPTO ASSETS

Panama City and online, 18 – 20 February 2025

Agenda¹

EST (UTC-5)	Day 1 Tuesday, 18 February 2025 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 <i>NTO Head of Council Representatives from the German Ministry of Economic Cooperation and Development (BMZ) and the European Union (EU) Panama Tax Authority</i>	
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 <i>Session organised by CIAT</i>  <p>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.</p>	
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 <i>Session organised by CATA</i>  <p>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.</p>	
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 <i>Session organised by CREDAF</i>  <p>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.</p>	
17:30 – 17:45	Closing of day 1	

¹ All sessions of the conference will take place in a hybrid format.

EST (UTC-5)	Day 2 Wednesday, 19 February 2025 E-COMMERCE AND ONLINE SERVICES TAXATION: NAVIGATING THE CHALLENGES OF THE DIGITAL SUPPLIERS
08:45 – 09:00	Welcome and opening
09:00 – 10:30	<p>Plenary 4: Gig economy and mechanisms for exchange of information between tax authorities: current state and potential of revenues <i>Session organised by NTO Secretariat and CIAT</i></p>  <p>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.</p>
10:30 – 11:00	Coffee break
11:00 – 12:30	<p>Plenary 5: Maximising revenue from foreign digital platforms <i>Session organised by CIAT</i></p>  <p>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.</p>
12:30 – 14:00	Lunch break
14:00 – 15:30	<p>Plenary 6: Pillar 1 vs. Digital Service Tax (DST): status of implementation, potential revenue, and challenges <i>Session organised by WATAF</i></p>  <p>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, exploring their impacts on tax administration, cross-border business, and global tax equity.</p>
15:30 – 16:00	Coffee break
16:00 – 17:30	<p>Plenary 7: Collection of VAT from foreign suppliers on import of digital assets: introduction, update on implementation, and potential for revenue in selected countries <i>Session organised by ATAF</i></p>  <p>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.</p>
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	<p>Plenary 8: Legal authority to tax foreign digital suppliers and enforcement powers: requiring documents, imposing reporting obligations, and ensuring compliance</p> <p><i>Session organised by ATAF</i></p> <p>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.</p>
10:30 – 11:00	Coffee break
11:00 – 12:30	<p>Plenary 9: Best practices in reporting and auditing taxpayers and their hosts for increasing revenue from trade and investment in crypto assets</p> <p><i>Session organised by IOTA</i></p> <p>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.</p>
12:30 – 14:00	Lunch break
14:00 – 14:45	<p>Plenary 10: Adapting human resources in tax authorities to meet the challenges of taxing crypto assets, e-commerce, and the gig economy</p> <p><i>Session organised by CIAT, moderated by CREDAF</i></p> <p>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.</p>
14:45 – 15:00	Closing ceremony
15:00	End of day 3

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