Draft agenda of the DET conference

Digital Transformation in the Tax Area: Shaping the Future of Compliance and Governance

Hosted by the Asian Development Bank, Manila

February 20-21, 2025

Day 1, 9.00-17.30

09.00-09.15	**Welcome remarks**
09.15-09.45	**Session 1. Digital technologies and the taxable base in the 21st century: opportunities and challenges for tax authorities** This session will explore the challenges to revenue mobilization posed by emerging business models and new types of transactions. Additionally, it will highlight the opportunities for tax authorities to leverage digital technologies to identify these transactions and efficiently administer their taxation, especially in the cross-border context.
9.45-11.15	**Session 2. The transformative role of artificial intelligence in shaping the future of compliance and efficiency** This session will examine how artificial intelligence is revolutionizing tax compliance and increasing efficiency by transforming the management, analysis and processing of tax related information by both tax administrations and businesses, through automation of tasks, enhancing data analysis and improving decision-making.
11.15-11.45	**Coffee break**
11.45-13.00	**Session 3. Harnessing data analytics in tax administration** Panelists in this session will discuss the ever-increasing adoption by tax administrations across the globe of data analytics for a multitude of reasons, notably to automate processes, to detect discrepancies in compliance and to obtain valuable insights into aspects of the tax system in order to develop strategies that will increase revenues and reduce costs. The areas where advanced data analytics are most commonly used are risk assessment and fraud detection.
13.00-14.30	**Lunch break**
14.30-15.30	**Session 4. Digitalization and its role in tackling informality**

	This session will explore the opportunities and challenges that digitalization presents in the combat against informality, which is prevalent in many developing countries and is very often associated with untaxed economic activities.
15.30-16.00	**Coffee break**
16.00-17.30	**Session 5. Enhancing VAT/GST administration in the digital age: innovations and best practices** Digital technologies help tax administrations to streamline compliance, reduce fraud and improve efficiency in VAT/GST. Approaches such as e-invoicing, real-time data sharing and tax reporting, digital identity verification offer greater accuracy and speed while being more resistant to fraud. However, digital technologies have also changed the dynamics of e-commerce, presenting challenges and putting pressure on VAT/GST administrations to adapt to this evolving environment. This session will examine what the current trends are in the area of VAT/GST administration.
19.00-21.00	**Welcoming dinner**

Day 2, 09.00-18.00

09.00-10.30	**Session 6. Are the current and emerging (BEPS 2.0) ways of capturing value created sufficient for taxing the digitalized economy?** This session will address the adequacy of the current and emerging ways of capturing digital value creation (especially considering data-driven business models and where value is created from digital data) and whether there is need for additional safeguards that would ensure the consideration of the full extent of digital value creation. The session will also discuss whether the dynamism of digitalization would outpace the emerging solutions considering that many digital companies have complex global structures.
10.30-11.00	**Coffee break**
11.00-12.30	**Session 7. Designing a robust legal framework for digital reform of tax administrations** This session will discuss critical considerations in the design of a robust and enabling legal framework for digital transformation of tax administrations. This will cover, regulation of digital tools used in tax enforcement to ensure compliance with principles of fairness, accountability and transparency; legal frameworks for data exchange; cybersecurity measures for the protection of taxpayer information and the overall tax system and inclusivity (considering digital divide in developing countries that may unfairly disadvantage those without access to digital tools).
12.30-14.00	**Lunch break**

14.00-15.30	**Session 8. Navigating legal boundaries and taxpayer rights in data use and exchange by tax administrations** This session will address the role of legal boundaries and upholding taxpayers' rights in the context of data use and automated exchange of information by tax administrations. More specifically, the session will discuss the rights of taxpayers with regards to the data collected by tax administrations and the level of transparency needed in informing taxpayers of their data use. The session will also critically consider the role of human oversight in automated tax decisions as well as future legal challenges that may arise regarding the balance between effective tax enforcement and the protection of taxpayers' rights.
15.30-16.00	**Coffee break**
16.00-17.00	**Session 9. Developing an internal governance framework for tax administrations to effectively develop and implement digital technologies** This session will discuss the tools and strategies needed by tax administrations in the adoption and integration of digital tools within their tax systems. As such, it will cover key skills and best practices required for change and management and how to effectively navigate such transitions.
17.00-17.45	**Session 10. Envisioning the future of tax administration: what will the next decade bring?** The future of tax administration is shaped by increasing automation, data exchange and adoption of digital technologies. Tax administrations are becoming more interconnected. This is with a view of enhancing tax transparency and taxpayer service and increasing efficiency and addressing the challenges posed by the digital economy. This session will consolidate the discussions from the previous sessions but also address concerns including the possible shift of taxpayer behavior, the possible shift in the "balance of power" between tax administrations and taxpayers and the consideration of sustainability in digital transformation.
17.45-18.00	**Closing remarks**