

BDB Law
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The Dynamic Landscape of Global Taxation

BDB Law's Taxation Beyond Borders: Regulations • Compliance • Innovation • Forum



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Tax Transparency and Corporate Communication



Artificial Intelligence



Tax Systems and Tax Authorities



Decoding Tax History: The Story Behind Pillar Two



Future of Taxation and International Policy



Leadership Insights: Navigating Challenges and Reinventing Models

Tax Transparency and Corporate Communication

Question 1

With the new rules prescribed by the OECD for a transparent tax reporting, is it a new normal that companies explain their taxes in public?

(Pascal) Is it new? It's not really new

Tax Transparency and Corporate Communication

Question 2

Should tax policy be the primary responsibility of the Board?

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(Pascal) I think there is already a shift, but it's limited. It's much more limited than it should be

Artificial Intelligence

Question 3

Are we far away from taxing data transfers?

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(Pascal) That's been a debate. I think it was kind of decided a few years ago

Artificial Intelligence

Question 4

Do you see any other advancement of AI in the tax practice?

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(Pascal) I think that's where it is. I believe that AI will probably replace a number of advisory jobs

Tax Systems and Tax Authorities

Question 5

Do you see good benchmarks for countries regarding tax systems and tax authorities?

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(Pascal) So, for tax administrations,
there should be a benchmark

Decoding Tax History: The Story Behind Pillar Two

Question 6

Will the complexity of Pillar Two pay off? What are the alternatives?

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I think you find all the complexity of tax,
but explained in simple terms

Decoding Tax History: The Story Behind Pillar Two

Question 7

What is Pillar Two's main purpose?

Is it to avoid the “race to the bottom” by countries? But how about those countries who rely on businesses under the €750 Million threshold? Are they left to drown to the race to the bottom?



(Pascal) So, there is a threshold, which is 750 million euros for in-scope companies

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Future of Taxation and International Policy

Question 8

In 5 to 10 years, how do you see the future?

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(Pascal) Okay, so first, if we look forward, I would unfortunately start with the bleak picture of today

Future of Taxation and International Policy

Question 9

How about the future of value added taxes?

How about the future of tax authorities?

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(Jānis) And what does your crystal ball say about VAT and the tax authorities?

Future of Taxation and International Policy

Question 10

How about the taxpayers?

Do you have a medicine for them to avoid stress and anxiety?

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(Pascal) It's true that they have been facing fundamental policy changes for the past 15 years

Leadership Insights: Navigating Challenges and Reinventing Models

Question 11

What are your leadership insights for the next generation of future leaders?

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Any insights from there, how you stood strong for 15 years in that transformation? What is the magic there?

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Thank You!

