
The challenges for practitioners in a globalised world

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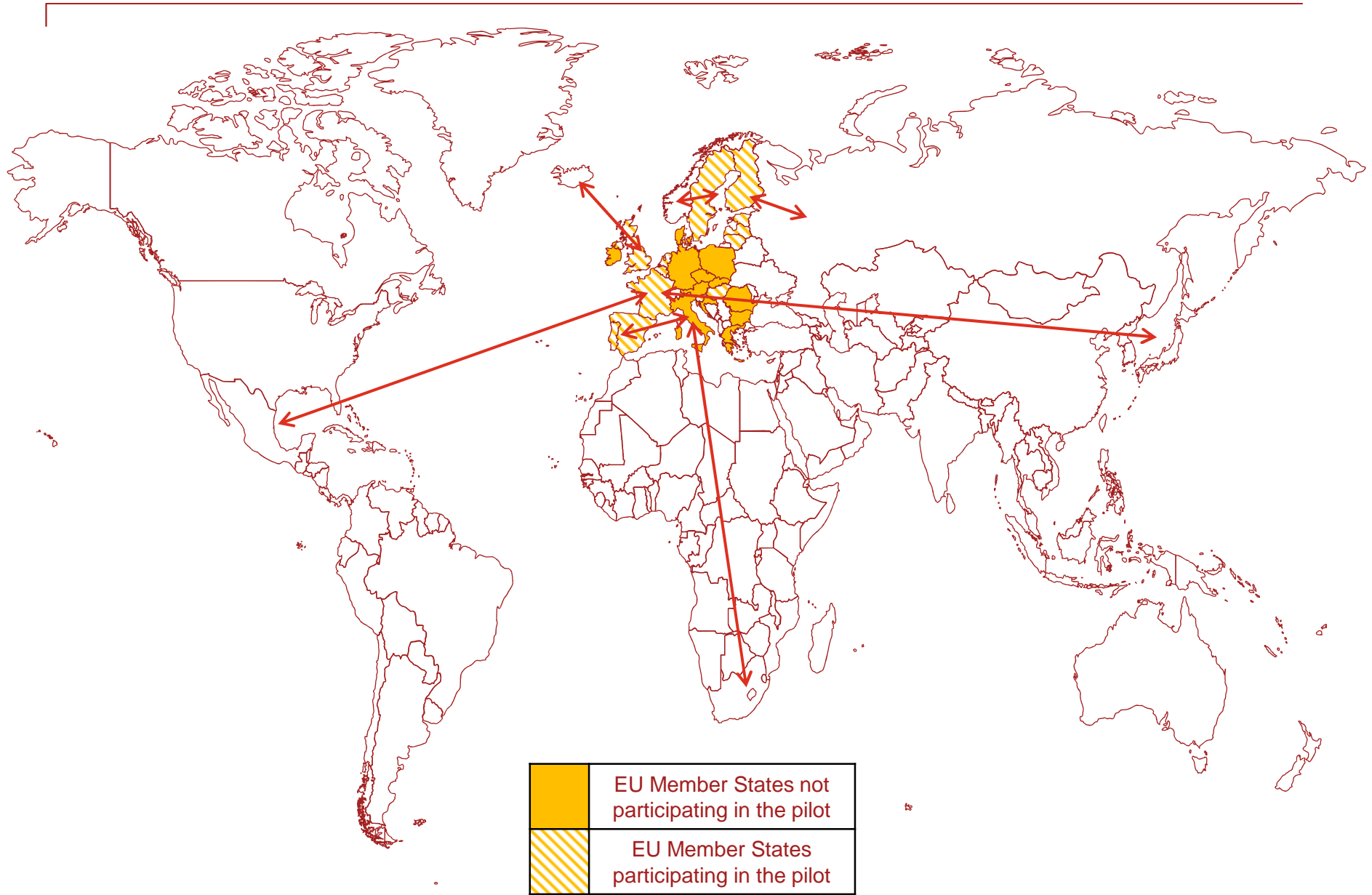
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The challenges for practitioners in a globalised world



- Strengths, weaknesses, opportunities and threats
- Suggested improvements
 - Clarification
 - ✓ Legal base?
 - ✓ Procedure?
 - Broadening scope pilot?
 - ✓ Temporal: extend pilot
 - ✓ Geographic: more MS



The challenges for practitioners in a globalised world: the long term solution

- EU
 - ✓ Binding VAT ruling
 - learn from BTI, MAP, Arbitration Convention, ...
 - EU VAT Ruling Body
 - Appeal: legal protection for MS, taxpayers
 - ✓ Use technology: VROSS, application, transparency, ...
- Global solution – OECD – G20 - Global VAT Forum
 - ✓ Extend pilot to third countries
 - ✓ Mutual recognition if application OECD Guidelines
 - ✓ Legal instrument(s)
 - ✓ Arbitration
 - ✓ ...

Contact details

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Thank you