IMF Side Event - "Corporate Taxation in the Global Economy"

Thursday, April 25, 2019 Conference Room 11 13:15 – 14:30

This side event will be presented by Mr. Ruud De Mooij, Division Chief Tax Policy, IMF Fiscal Affairs Department and Mr. Cory Hillier, Tax Counsel, IMF Legal Department and will discuss the reform options for the international tax system that are now being debated and explored; the analytical framework against which they be could be assessed; and the differing impact of each option for low income countries.

Background

On February 21, 2019, the Executive Board of the International Monetary Fund (IMF) discussed a paper setting out the current state of international corporate income tax arrangements. This new IMF policy paper *Corporate Taxation in The Global Economy*, explores options that have been suggested for their future development, including several now being considered in global fora. The paper is intended to complement the current debate in that that