Chapter 8. Conclusion to the Interim Report on the Tax Challenges Arising from Digitalisation

This chapter describes the areas of further work that have been described in the Interim Report, and how this work will be taken forward by the Inclusive Framework on BEPS. It notes that an update on progress will be provided in 2019, with a final report in 2020.
The 2015 BEPS Action 1 Report identified a number of tax challenges relating to digitalisation that go beyond BEPS - namely nexus, data and characterisation - and considered options that could address some of these broader challenges. However, no agreement was reached in 2015 on whether any of these options should be adopted. In the absence of consensus, a number of countries have subsequently begun to explore and implement a range of uncoordinated and unilateral actions (see Chapter 4).

Following the delivery of the BEPS package, it was agreed that the Task Force on the Digital Economy would continue its work within the Inclusive Framework delivering an interim report in 2018 and a final report in 2020. Since then, important advances have been made in our understanding of how business models and value creation are being affected by the process of digitalisation. With a focus on highly digitalised business models, Chapter 2 describes new processes of value creation and a number of salient characteristics that are frequently observed in these businesses; namely scale without mass, heavy reliance on intangible assets and the importance of data and user participation. The transformative changes associated with digitalisation are quickly reaching across a growing number of businesses and as the BEPS Action 1 Report concluded, it would be difficult, if not impossible, to ring-fence the digital economy from the rest of the economy.

The more than 110 members of the Inclusive Framework, representing a diverse range of economies at varying levels of development, recognise their common interest in maintaining a relevant and coherent set of international tax rules. The proliferation of unilateral approaches is likely to have adverse impacts on investment and growth, and risks increasing double taxation and complexity for taxpayers and tax authorities alike.

However, the tax issues raised by digitalisation are technically complex, and this interim report identifies the different views among countries on whether and to what extent the features of highly digitalised business models and digitalisation more generally should result in changes to the international tax rules. Overall, there is support for undertaking a coherent and concurrent review of two key aspects of the existing tax framework, nexus and profit allocation rules that would consider the impacts of digitalisation.

The work required to further progress discussions on these complex issues is identified in Chapter 5. In addition to refining the understanding of the value contribution of certain aspects of digitalisation, technical solutions will also be explored to test the feasibility of different options. In addition to ongoing dialogue between Inclusive Framework members, this process will also involve ongoing engagement with different stakeholder groups, including business, civil society and academia. Following an update on progress in 2019, the Inclusive Framework will work towards a consensus-based solution by 2020.

There is no consensus on the merits of, or need for, interim measures, and therefore this report does not make a recommendation for their introduction. Chapter 6 recognises that a number of countries do not agree that features such as “scale without mass”, a heavy reliance on intangible assets or “user contribution” provide a basis for imposing an interim measure and consider that an interim measure will give rise to risks and adverse consequences irrespective of any limits on the design of such a measure, including as a result of uncertainty and double taxation. Countries that are in favour of the introduction of interim measures acknowledge that such challenges may arise but consider that at least some of the possible adverse consequences can be mitigated through the design of the measure and that, pending a consensus-based global solution, there is a
强的迫切需要采取行动，以确保某些企业在其管辖权内支付的税款与其认为在其管辖权内产生的价值相称。希望采取临时措施的司法管辖区已经确定了一系列需要考虑的考虑因素，以指导其限制潜在分歧和可能的负面副作用。

515. 除了更广泛税制挑战外，更具体考虑可能因数字化而恶化的BEPS问题，目前已有初步证据表明OECD/G20 BEPS计划的实施已取得影响。2015年10月，BEPS计划，特别是最相关于数字化的措施（第3、5、6、7和8-10），已经开始生效，如第3章所述。一些高度数字化的MNEs的早期反应也表明，它们已经开始对业务结构进行调整，以改善与实际经济活动的对齐。继续监测BEPS计划的影响，特别是在2017年美国税改之后，将成为TFDE未来工作的重要部分。

516. 除了对国际税制规则的影响外，数字化的转型对税制的其他方面也具有重要的影响。如第7章所述，这些方面从经济活动税务状态变化的影响，由于从标准转变为非标准工作而产生的影响，到可用的税务行政工具，能够提供改进的纳税人服务，更有效的数据匹配，以及更好地检测和调查逃税和欺诈。

517. 虽然对这些与数字化对税制其他方面的影响相关的部分工作已经开始，但第7章还指出了需要确保税制，从政策到管理，能够应对和利用最近发展的数字技术的额外领域。

518. 确保我们的税制准备好应对数字化带来的变化，同时也利用其机会并保护其潜在风险，是一个关键的挑战。政治支持将需要进行详细的、往往复杂的工作，以实现这些目标，需要提供政策支持的税制，仍然是国家与公民关系的一个基石。