

Kluwer International Tax Blog

International Law Talk Podcast: Pillar I of the Digital Debate – Q & A between Professor Vikram Chand and Isabel Verlinden

Vikram Chand (Managing Editor) (Tax Policy Center of the University of Lausanne, Switzerland) · Thursday, December 17th, 2020

Welcome to the first post in the series of [International Law Talk](#). During a series of podcasts, Wolters Kluwer will bring you the latest news and industry insights from thought leaders and experts in the field of International Arbitration, IP Law, International Tax Law and Competition Law. Here at Kluwer Tax Blog, we will highlight the podcasts focused on international tax.

In the first tax podcast of the series, Professor Vikram Chand, Managing editor of Kluwer Tax Blog, interviews Isabel Verlinden, International Tax Partner at PWC.



The Pillar I issue is well known by now. Indeed, the proposal put forward by the OECD will re-allocate taxing rights to market / user jurisdictions. In this regard, a novel and unique profit allocation approach – the so called Amount A – has been proposed. This amount, which is an add on to the existing international tax system, has been subject to intense debate. This is clearly evidenced by the fact that the OECD has received almost 3,000 pages of public comments on both Pillar I and Pillar II blueprints.

We at Kluwer recognize the importance of this topic and have arranged a podcast between two leading experts in the field of Transfer Pricing and more broadly international tax experts who have deep knowledge on Profit Allocation within MNEs.

In this podcast, the following topics are covered:

- Why Amount A was developed? What are the issues with the existing system?
- Is Amount A a comprise solution?
- Using consolidated statements to determine the tax base – key challenges?
- Amount B and its scope
- DSTs: Are these taxes passed on to consumers?
- UN Proposal 12B: Is it really in the interest of developing countries?

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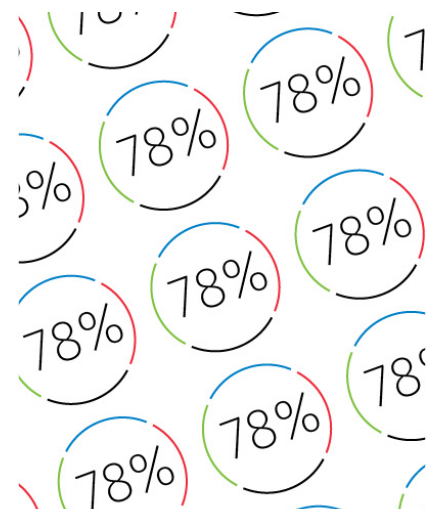
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