Capacity building: a joint necessity for taxpayers and tax administrations

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01 Triggers for Capacity Building
02 Understanding Business Models
03 How can Businesses contribute to enhancing Capacity Building?
PART ONE

Triggers for Capacity Building
TRIGGERS for CAPACITY BUILDING
Needed expertise

01. Knowledge of tax laws, tax concepts and TP rules

02. Strengthening accounting skills

03. Understanding of how new tax frameworks (i.e. Pillar 2) will work and which impact they will have
Understanding Business Models

PART TWO
Technological developments & new markets contributing to the creation of new business models

Fully understanding how a new business model works is necessary for the correct application of existing tax provisions

Difficulties in applying existing tax provisions to new business models
PART THREE

How can taxpayers contribute to enhancing capacity building?
01. A balance of knowledge-based and hands-on learning

02. Sharing best practices for building up knowledge

03. Building a trustworthy relationship

04. Increasing tax certainty

JOINING FORCES TO ENHANCE CAPACITY BUILDING
How new technologies can support taxpayers-tax administrations synergies in the area of capacity building.
THANKS