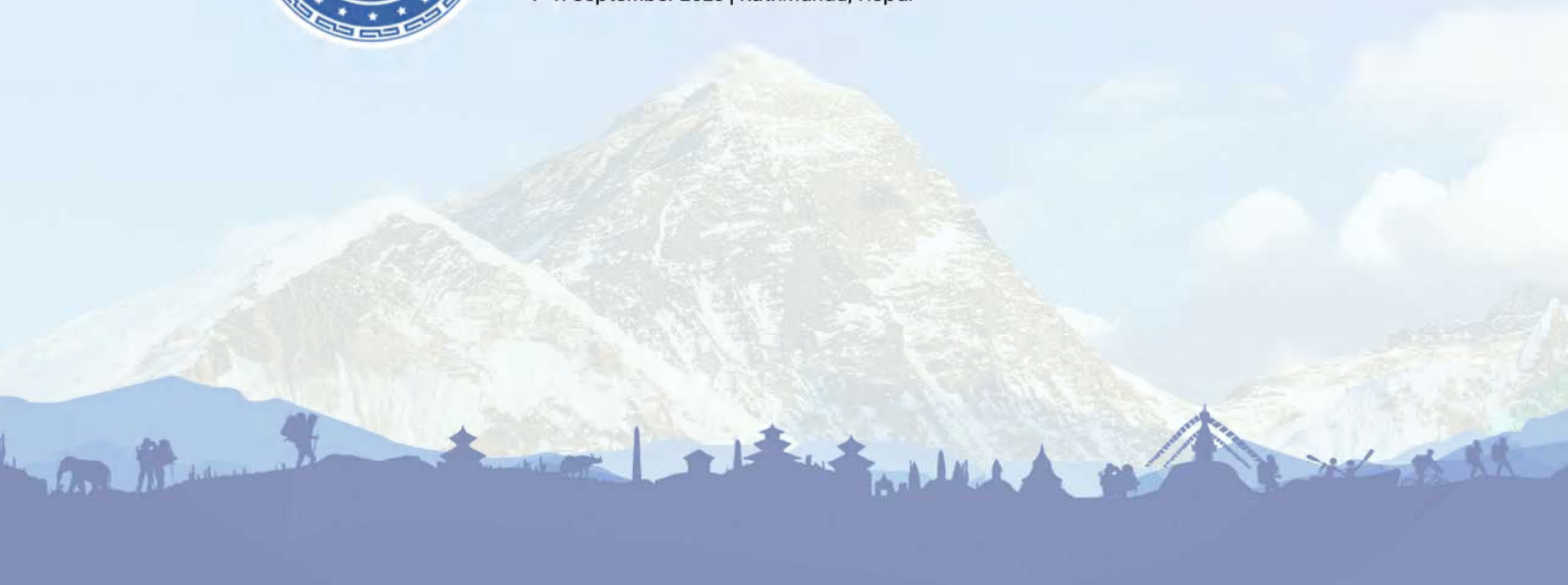


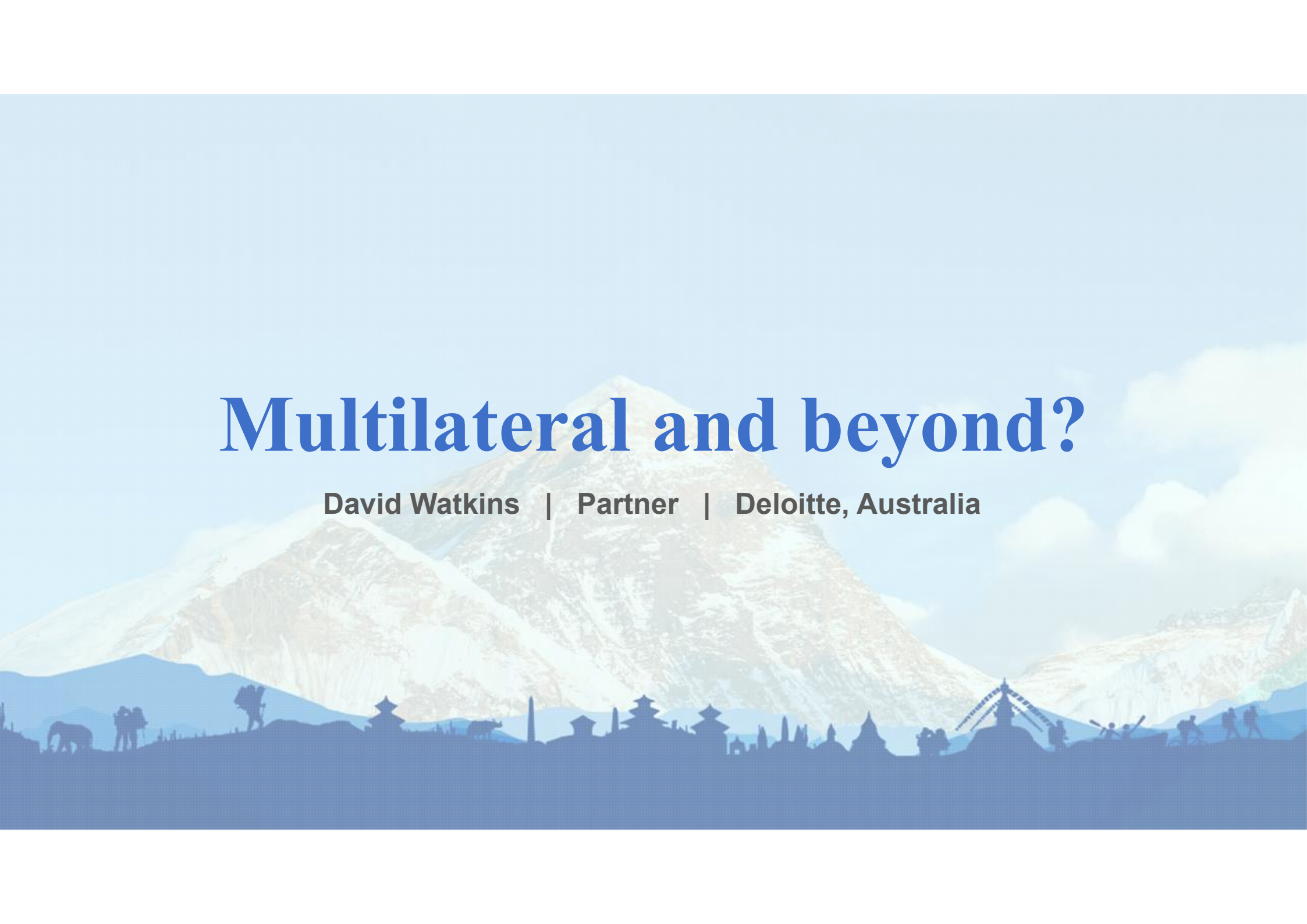


The 6th BRITACOF

Shared Progress in Taxpayer Service for a Better Business Environment

9-11 September 2025 | Kathmandu, Nepal





Multilateral and beyond?

David Watkins | Partner | Deloitte, Australia

Multilateral and beyond?

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Tax sovereignty: windows and fireplaces

1

The rise of bilateral tax co-operation

2

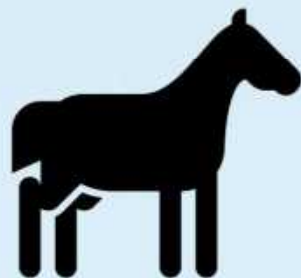
The rise of multilateral tax co-operation

3

The limits of multilateral tax co-operation?

4

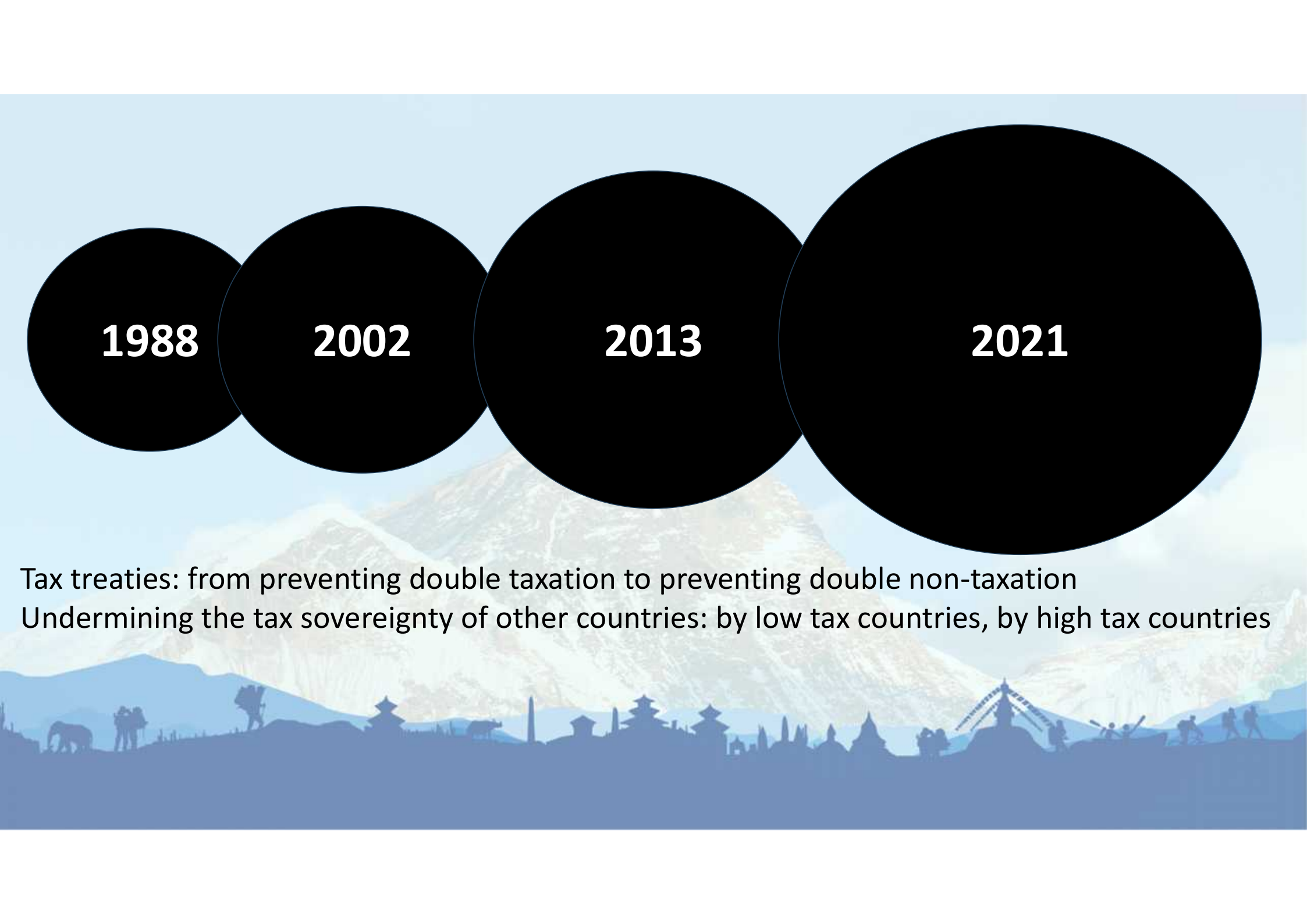




The background of the slide features a stylized illustration. In the foreground, a dark blue silhouette of a city skyline is visible, including various buildings, a windmill, and figures of people. Behind the city, a large, snow-capped mountain rises against a light blue sky with soft white clouds. Two large black circles are superimposed on the upper part of the image, each containing white text.

1963
OECD

1980
UN

The image features a horizontal timeline with four black circles of increasing size, each containing a year. The background is a light blue sky with a faint, stylized mountain range. At the bottom, there is a dark blue silhouette of a landscape with various elements including an elephant, people, traditional buildings, a windmill, and a boat.

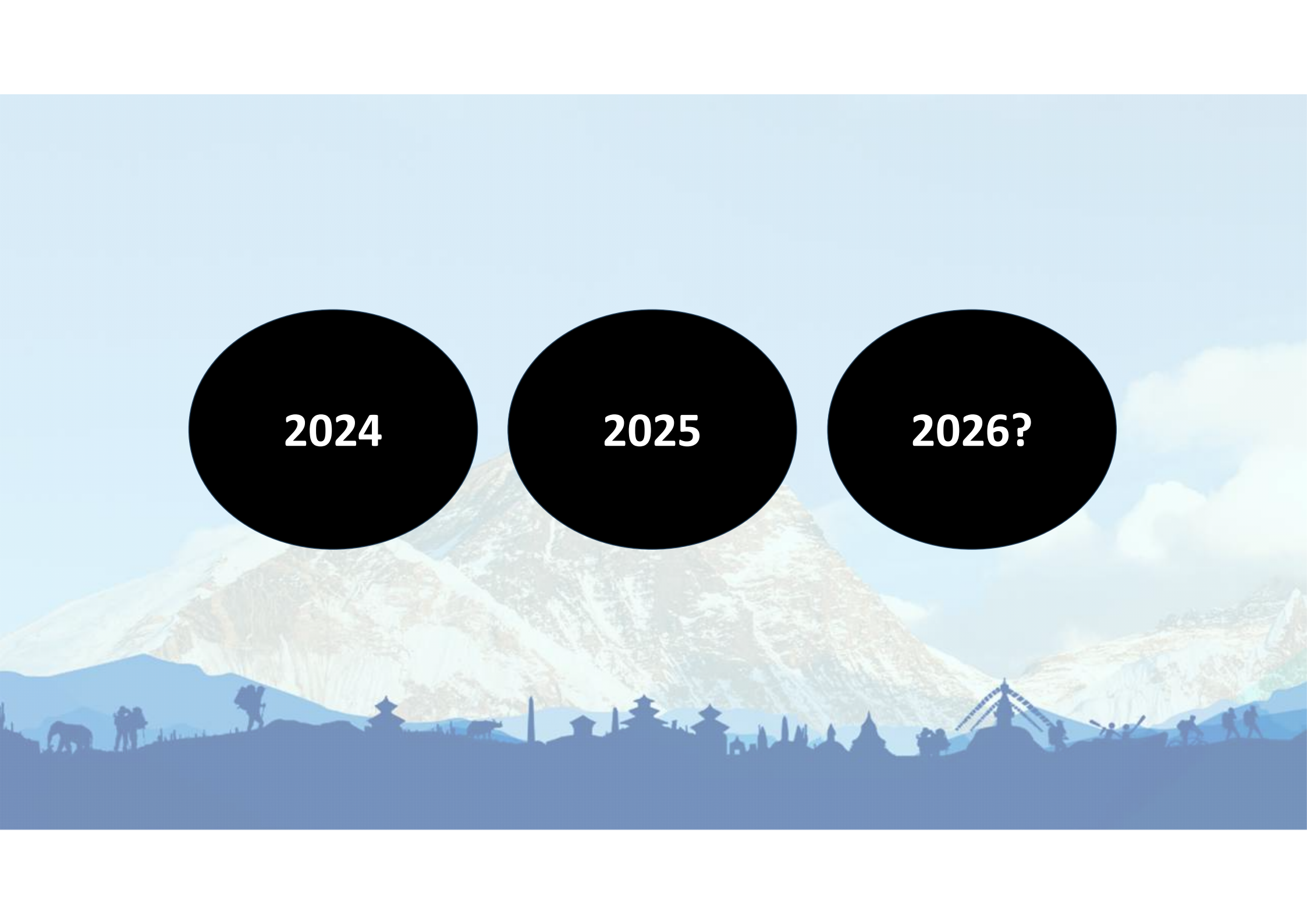
1988

2002

2013

2021

Tax treaties: from preventing double taxation to preventing double non-taxation
Undermining the tax sovereignty of other countries: by low tax countries, by high tax countries

The background features a stylized illustration of a mountain range. A large, snow-capped mountain dominates the center. In the foreground, a dark blue silhouette of a city skyline is visible, including various buildings, a windmill, and figures of people. The sky is a light blue with soft, white clouds.

2024

2025

2026?



Thank you