



**Asia-Pacific  
Economic Cooperation**

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**2021/SOM3/CTI/WKSP2/001**

## **Agenda**

Submitted by: New Zealand



**Workshop on the Application of Non-  
Discriminatory Internal Taxes to Electronic  
Transmissions  
12 August 2021**

## APEC Workshop Draft Agenda

### Supporting Discussions in the WTO: Workshop on the Application of Non-Discriminatory Internal Taxes to Electronic Transmissions

**Thursday August 12, 2.00pm to 4.00pm NZT (UTC+12)**

NZT (UTC+12)	Agenda Item	Presenter/notes
<b>Session One</b> 2.00 pm – 2.45 pm		
2.00 pm – 2.05 pm	Housekeeping	New Zealand  Ms. Claire <u>Kibblewhite</u>  Senior Policy Officer, Trade Policy and Negotiation Division  New Zealand Ministry of Foreign Affairs and Trade
2.05 pm – 2.15 pm	Welcome and Opening Remarks	New Zealand  Ms. Claire <u>Kibblewhite</u>  Senior Policy Officer, Trade Policy and Negotiation Division  New Zealand Ministry of Foreign Affairs and Trade
2.15 pm – 2.30 pm	<b>OECD Policy Framework for the Application of VAT/GST to Internationally Traded Services and Intangibles</b>	OECD  Mr. Thomas <u>Ecker</u>  Policy Adviser, Consumption Taxes Unit  Centre for Tax Policy and Administration  Organisation for Economic Co-operation and Development
2.30pm – 2.45 pm	<b>New Zealand's GST on Imported Remote Services</b>  <i>An overview of GST to imported remote services, including the key design features that facilitate offshore businesses to register for, charge, and collect the GST.</i>	New Zealand  Mr. Gordon <u>Witte</u>  Principal Policy Adviser, Policy and Regulatory Stewardship  Inland Revenue Department

<b>Session Two</b> 2.45 pm – 4.00 pm		
2.45 pm – 2.55 pm	<p><b>United States Experience of Applying Retail Sales Taxes in the Digital World</b></p>	<p>United States</p> <p>Dr. Edith <u>Brashares</u></p> <p>Director, Office of Tax Analysis</p> <p>United States Department of the Treasury</p>
2.55 pm – 3.05 pm	<p><b>Singapore's GST Measures on the Taxation of Cross-Border Digital Services</b></p> <p><i>An overview of Singapore's GST measures on the taxation of cross-border digital services and the key strategies for the implementation of the GST measures</i></p>	<p>Singapore</p> <p>Ms. <u>Wong Sze Teen</u></p> <p>Group Tax Specialist</p> <p>Inland Revenue Authority of Singapore</p>
3.05 pm – 3.15 pm	<p><b>Australia's Experience in Applying Goods and Services Tax to Digital Supplies from Offshore.</b></p> <p><i>An overview of the vendor collection system (law and administration) Australia uses to apply GST to inbound supplies of digital products and services.</i></p>	<p>Australia</p> <p>Mr. Tim <u>Renner</u></p> <p>Director, GST International Risk and Intelligence</p> <p>Australian Taxation Office</p>
3.15 pm – 3.55 pm	Moderated Q&A Discussion	<p>Moderator: Mr. Gordon <u>Witte</u></p> <p>Principal Policy Adviser, Policy and Regulatory Stewardship</p> <p>Inland Revenue Department</p> <p><b>Note: Questions can be submitted both in advance via email and during the workshop (via the chat function).</b></p>
3.55 pm – 4.00 pm	Wrap-up and Farewell	<p>New Zealand</p> <p>Ms. Claire <u>Kibblewhite</u></p> <p>Senior Policy Officer, Trade Policy and Negotiation Division</p> <p>New Zealand Ministry of Foreign Affairs and Trade</p>