



## **NEW APPROACH ON THE TAXATION OF THE DIGITAL ECONOMY: PILLAR I AND PILLAR II**

**13 October 2023**

**TEKFEN Tower Conference Hall, Istanbul**

**08.30 – 09.00 Registration & Breakfast**

**09.00 – 09.15 Opening Remarks**

- **Prof. Dr. Billur Yaltı**, IFA Türkiye President
- **Şerafettin Karakış**, TÜSİAD Tax Working Group President

**09.15 – 11.15 First Session: Policy Discussions: Foundations of Implementation and Associated Challenges**

- Session Moderator: Prof. Dr. Billur Yaltı, Koç University Faculty of Law
- **Fundamental Framework: Modes of Implementation and Expectations**  
Heydon Wardell-Burrus, International Cooperation and Tax Administration, Senior Advisor
- **Strengths and Weaknesses: Challenges in Implementation**  
Peter Barnes, International Fiscal Association, President
- **Implementation in Türkiye: Developments and Expectations**  
Mehmet Vasıf Ulusoy, Turkish Revenue Administration, Group Chairman
- **Implementation Challenges: The Case of Transfer Pricing**  
Melahat Canan Aladağ, MA Enterprise, Partner
- Discussion

**11.15 – 11.45 Coffee Break**





## 11.45 – 13.15 Second Session: Discussions on Implementation: Beyond Pillar 1 And Pillar 2

- Session Moderator: Prof. Dr. Esra Ekmekçi Çalıcıođlu, Istanbul University Faculty of Law
- **Relation with International Tax Law**  
Assoc. Prof. A. Selçuk Özgenç, Marmara University Faculty of Law
- **Connection to Tax Incentives**  
Prof. Dr. Joachim English, University of Münster Faculty of Law
- **Association with Controlled Foreign Corporation Legislation**  
Assoc. Prof. Cihat Öner, Tilburg University School of Economics and Management
- Discussion

## 13.15 – 14.30 Lunch Break

## 14.30 – 17.00 Third Session: Discussions on Implementation: Technical Aspects of Pillar 1 And Pillar 2

- Session Moderator: Ezgi Türkmen, PwC Türkiye, Partner
- **Global Minimum Tax: Preparations for Multinational Enterprises**  
Ateş Konca, EY Türkiye Partner, International Tax Services Leader & Markets Leader
- **Pillar 2: Illustrative Case Studies**  
Muhammet Ali Ayaz, PwC Türkiye, Director
- **Pillar 2: Establishing the Effective Tax Rate and Addressing Withholding Challenges**  
Arif Başer, RSM Türkiye, Partner
- **Pillar 2: Insights from the Dutch Model and Its Potential Global Repercussions**  
Robert Çitgez, Taxturye, Partner
- **Navigating Compliance Costs: A Glimpse into the Airline Industry**  
Ayşe Tuba Berk, Turkish Airlines, Taxation Manager
- Discussion

## 17.00 Closing Remarks

