



IBC BANK & COMMERCE BANK 2024-2025 KEYNOTE SPEAKER SERIES

“TAXING MULTINATIONALS: HIC SUNT DRACONES (TURBULENT TIMES AHEAD!)”



There are huge changes happening in the international tax architecture that governs how the profits of multinational enterprises (MNEs) are taxed. For 60 years, the Organisation for Economic Co-operation and Development (OECD) set the bilateral tax rules by which governments tax MNEs. Today’s digital MNEs, however, have global “scale without mass” and highly mobile (hard-to-tax) profits. Two big proposals are on the table. The OECD wants to tax and use a formula to apportion the profits of the world’s 100 largest MNEs, together with a second 15% minimum tax on almost all MNEs. Developing countries view the OECD proposals with suspicion and have countered with a “more inclusive and effective” proposal for a new UN Framework Convention on International Tax Cooperation. While these policy debates are happening at the global level, their effects will be felt everywhere including here in terms of trade and investment in Texas and the United States. Turbulent times lie ahead!

WEDNESDAY, OCT. 16, 2024

TAMIU Student Center Ballroom

Doors Open 5:30 p.m. | Lecture 6 p.m.

Open to the public. Free of charge.



**Presentation will be broadcast
live via Microsoft Teams.**

To view online, scan the QR code
or visit <https://go.tamiu.edu/eden>.



For additional information, contact the
Center for the Study of Western Hemispheric Trade at 956.326.2820,
email cswht@tamiu.edu, or visit <https://www.tamiu.edu/cswht>.