

**Unión Internacional de Telecomunicaciones**

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| Oficina de Normalizaciónde las Telecomunicaciones (TSB) | Oficina de Desarrollode las Telecomunicaciones (BDT) |
|  |  | Ginebra, 20 de septiembre de 2022 |
| Ref.: | **Circular BDT/DKH/RME/128Circular TSB 29** | **A:**– las Administraciones de los Estados Miembrosde la Unión;– los Miembros de Sector del UIT-T y UIT-D;– los Asociados del UIT-T y UIT-D;– las Instituciones académicas de la UIT. |
| Correo-e: | tsbevents@itu.int | **Copia:**– a los Presidentes y a los Vicepresidentes de las Comisiones de Estudio del UIT-T y del UIT-D;– al Director de la Oficina de Radiocomunicaciones ;– a los Directores Regionales de las Oficinas Regionalesde la UIT |
| **Asunto:** | **Taller de la UIT sobre "Incentivos económicos y fiscales para acelerar la transformación digital de datos y aplicaciones mediante la infraestructura de telecomunicaciones"(Ginebra, Suiza, 3-4 de noviembre de 2022)** |

Muy Señora mía/Muy Señor mío:

1 La Unión Internacional de Telecomunicaciones (UIT) organiza un taller sobre **"Incentivos económicos y fiscales para acelerar la transformación digital de datos y aplicaciones mediante la infraestructura de telecomunicaciones"**, que se impartirá del 3 al 4 de noviembre de 2022 en la Sede de la UIT en Ginebra (Suiza). El taller se celebrará de manera presencial con la posibilidad de participar a distancia.

El taller se impartirá únicamente en inglés, con subtitulado en directo, e irá seguido por la serie de reuniones del Grupo de Relator de la [Comisión de Estudio 3 del UIT-T](https://www.itu.int/en/ITU-T/studygroups/2022-2024/03) del 7 al 10 de noviembre de 2022, y por la reunión plenaria de la CE 3 del UIT-T que se celebrará el 11 de noviembre de 2022 en el mismo lugar.

2 La participación en el taller está abierta a los Estados Miembros, a los Miembros de Sector, a los Asociados y a las Instituciones Académicas de la UIT, y a cualquier persona de un país que sea Miembro de la UIT y desee contribuir a los trabajos, comprendidas las personas que también sean miembros de organizaciones nacionales, regionales e internacionales. La participación es gratuita.

3 El objetivo principal del taller es examinar los incentivos económicos y fiscales destinados a acelerar la transformación digital de datos y aplicaciones mediante la infraestructura de telecomunicaciones en el contexto de la nueva fiscalidad de la economía digital, su coordinación internacional y las opiniones de la industria, el mundo académico y la sociedad. El objetivo es aportar claridad y nueva información de las organizaciones pertinentes en relación con esos aspectos económicos, fiscales y de política. Este taller ofrece la oportunidad de congregar a diversos expertos para que compartan perspectivas e intercambien información sobre los últimos adelantos en este campo, con el fin de impulsar la cooperación y la coordinación internacionales.

El taller proporcionará una plataforma para los debates entre los responsables de las políticas, los reguladores, los economistas, los expertos en normalización, los expertos en fiscalidad y otros participantes interesados de los Miembros de la UIT, y otros no miembros de países en desarrollo y desarrollados, incluidas las economías en transición, las entidades académicas y de investigación, la industria, los operadores de telecomunicaciones/TIC y los proveedores de servicios, las plataformas digitales, otras organizaciones internacionales y partes interesadas.

En el Anexo de la Circular se ofrece un primer esbozo del programa del taller y de las sesiones previstas.

4 El Anexo de esta Circular contiene alguna información de referencia para enmarcar el taller en el contexto de las discusiones, tendencias y actividades pasadas y presentes.

5 Toda la información pertinente relativa al taller (por ejemplo, el proyecto de programa, los oradores, los enlaces de inscripción, los detalles de la conexión a distancia) estará disponible en el sitio web de la UIT, [https://www.itu.int/en/ITU-T/Workshops-and-Seminars/2022/1103/Pages/
default.aspx](https://www.itu.int/en/ITU-T/Workshops-and-Seminars/2022/1103/Pages/default.aspx). que se irá actualizando periódicamente a medida que se disponga de información nueva o modificada. Se ruega a los participantes que consulten periódicamente esa página.

6 En el sitio web de la UIT indicado *supra* se facilitará información general a los participantes sobre alojamiento en hoteles, transporte y trámites de obtención de visados.

7 A fin de que la UIT pueda tomar las disposiciones necesarias para la organización del taller, le agradeceríamos que se inscribiese utilizando el formulario en línea disponible en la dirección web <https://www.itu.int/net4/CRM/xreg/web/Login.aspx?src=Registration&Event=C-00011717> lo antes posible y **a más tardar el 27 de octubre de 2022.** **Le rogamos tenga presente que la preinscripción de los participantes en nuestros eventos se lleva a cabo exclusivamente en línea.** Los participantes también podrán inscribirse *in situ* el día del evento. **La participación en este taller es gratuita y está abierta a todos los interesados**.

8 Los delegados disponen de instalaciones de red de área local inalámbrica en las zonas aledañas a las principales salas de conferencias de la UIT. En el sitio web del UIT-T figura información más detallada (<http://www.itu.int/ITU-T/edh/faqs-support.html>).

9 Varios hoteles de Ginebra ofrecen precios especiales para los delegados que asisten a reuniones de la UIT, y regalan un abono gratuito para los transportes públicos de la ciudad. Puede consultar una lista de esos hoteles, e información sobre cómo solicitar los descuentos, en la dirección: <http://itu.int/travel/>.

10 Le recordamos que los ciudadanos de algunos países necesitan un visado para poder entrar y efectuar una estadía en Suiza. **El visado debe solicitarse al menos cuatro semanas antes de la fecha de inicio del taller** y puede obtenerse en la oficina (Embajada o Consulado) que representa a Suiza en su país o, si no existiera dicha oficina en su país,en la que sea más cercana al país de salida.

Si un **Estado Miembro**, un **Miembro de Sector**, un **Asociado** o un **miembro de las Instituciones Académicas de la UIT** tropieza con problemas, y previa solicitud oficial de su parte a la TSB, la Unión puede intervenir ante las autoridades suizas competentes para facilitar la expedición de ese visado, pero solamente durante el periodo mencionado de **cuatro semanas**. Toda solicitud al respecto debe formularse marcando la casilla correspondiente en el formulario de inscripción a más tardar cuatro semanas antes del evento. Las preguntas deben dirigirse a la Sección de Viaje de la UIT (travel@itu.int), con la mención "visa support".

Atentamente,

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| A picture containing logo  Description automatically generatedChaesub LeeDirector de la Oficina de Normalizaciónde las Telecomunicaciones (TSB) | Doreen Bogdan-MartinDirectora de la Oficina de Desarrollode las Telecomunicaciones (BDT) |

Annex – Outline of workshop sessions

In total, nine sessions (subject to change) are planned during the workshop. For any updates, please see webpage at <https://www.itu.int/en/ITU-T/Workshops-and-Seminars/2022/1103/Pages/default.aspx>

Session 1 – Opening

Session 2 – Introduction to ITU-T Study Group 3

Session 3 – Industry’s perspectives on the economic and fiscal landscape

In recent years, user demand has driven outstanding growth of data and applications over telecommunication infrastructure, which broadens options of virtual interaction, content consumption and remote communication for people all over the globe.

With the increasing presence of these new digital firms, issues arise on the economic impacts of new fiscal instruments; for instance, on investments, forms of cooperation between traditional telecommunication operators and OTT application service providers, among others.

Some parts of the telecommunications industry have proposed to apply the “sending-party-network-pays system” (SPNP) and have called for some form of an Internet usage/traffic tax, levies or fees on “big technology content and service provider companies” and ISPs to help provide cost recovery for telecom service providers’ investments. However, some parts of the wider Internet ecosystem have cautioned that such approaches could be counterproductive.

This session aims to gather the various industry perspectives on the economic, regulatory, and fiscal landscape in which telecom operators and content and application providers operate.

Session 4 – ICT market impacts of international tax agreements

As investments around the world advance towards globalized intangible digital service-based assets, so do tax systems in order to adapt to the 21st century production structure. Given the importance of cross-border transactions, a commitment for international coordination on taxation was made through the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting (BEPS).

The OECD/G20 Inclusive Framework on BEPS has agreed a two-pillar solution to address the tax challenges arising from the digitalisation of the economy. Agreed by more than 135 countries and jurisdictions, representing more than 90 per cent of global GDP, this landmark deal represents a historic achievement towards a more stable and fairer international tax system.

This session aims to provide participants with a thorough understanding of the efforts undertaken in this initiative in terms of the tax challenges arising from the digitalization of the economy such as on automated digital services and on multinational enterprise business taxation. It also has the objective of broadening the knowledge on relevant aspects which relate to the ICT and telecommunication sector, as well as to possible outcomes on companies that operate over telecommunication infrastructure.

Session 5 – International aspects, and multistakeholder impacts of established and new fiscal instruments

There is an ongoing need to encourage investment in telecom infrastructure, particularly in new deployments and continual upgrades, especially in rural areas, to help close the digital divide. This raises the question of which funds, fiscal instruments, incentives and other measures could be most appropriate and effective in bridging the digital divide and in supporting the digital transformation.

There are challenges to Universal Service Funds (USF), which are shrinking as they are derived from telecom voice service revenues, affecting especially developing countries with varying economic consequences. Suggestions have been made to rescope or reform the service funds and derive them from broadband data service revenues, as well as to request “Big Tech” companies to contribute to universal service obligations.

There are also debates surrounding applying the “sending-party-network-pays system” (SPNP) and/or some form of an Internet usage/traffic tax, levies or fees on “big technology content and service provider companies“ and ISPs to help provide cost recovery for telecom service providers’ investments.

Recently established European regulations such as the Digital Market Act and Digital Service Act that address digital/online platforms will be considered in this session, as well as the WTO moratorium not to impose customs duties on electronic transmissions, and an expected Connectivity Infrastructure Act.

A key objective of the session is to facilitate a dialogue among the experts regarding how they understand the economic consequences and regulatory implications of some Internet usage/traffic tax compared with other fiscal instruments such as tax relief, incentives and subsidies, and alternatives or other cost-sharing approaches. This includes considering compatibility with net-neutrality principles, the potential impact on innovation and competition, and the relationship with other forms of digital taxes, as well as the risk of double/over-taxation.

Session 6 – Digital Inclusion in the Civil Society

As the world becomes increasingly digital, and new forms of fiscal instrument potentially arise in response, it is vital to consider the issue of digital inclusion – and especially views on this matter from the perspective of Civil Society.

For instance, recent pandemics put into perspective the importance of connectivity to the people and the economy. It is, therefore, vital to consider economic barriers, regulatory measures and fiscal incentives which could help address digital inclusion, including affordability and availability of traditional and digital services.

The objective of this session is to gather information on these issues through the lens of Civil Society, and especially from the perspective of consumers.

Session 7 – Diversity of fiscal incentives in the world

The 2011 ITU Workshop on “Taxation of Telecommunication Services and Related Products” examined the desirability of taxing telecommunications services, especially in developing countries, and discussed factors that should be considered in order to strike an appropriate balance between the goals of raising revenues and facilitating economic expansion throughout the telecommunications sector.

That workshop received presentations from countries and ITU members reporting on their experiences with taxation of telecommunications. More than a decade later, there have been outstanding technological innovations and the emergence of new business models and new forms of taxation.

In this context, the objective of this session is to explore some of the various approaches to fiscal instruments that relate to telecommunications/ICT and OTTs in recent years, and considering how these national experiences can support collaboration at the regional and international levels.

Session 8 – Research perspectives on challenges for the digital transformation

As the digital transformation advances, featuring in this context the emergence and development of OTTs, new forms of fiscal policy and regulatory apparatus have appeared, each based on different premises for how state intervention can be shaped to address pertinent public policy issues.

Theoretically, these forms of economic and fiscal incentives should be based on their predicted impact on society. In this analysis, there is a space for the technical consideration of several issues that represent common international challenges. These issues may encompass competition and a level playing field, digital divide, macro and microeconomic effects of those state instruments, economic tax burden and others. Eventually, these various conclusions may lead to policy implications and best practices.

This session aims to explore some of these issues through the perspective of independent researchers, focusing on technical points relevant to this debate.

Session 9 – Closing.

**Appendix – Background information**

In 2011, ITU held a workshop on “[Taxation of Telecommunication Services and Related Products](https://www.itu.int/ITU-D/finance/work-cost-tariffs/events/tariff-seminars/Geneva_Taxation/Agenda.htm)”, which was organized jointly by the Telecommunications Development Bureau (BDT) and the Telecommunications Standardization Bureau (TSB). The workshop took place prior to the 2012 World Conference on International Telecommunications (WCIT), in preparation of inputs for provisions on taxation matters. This workshop considered the desirability of taxing telecommunication services, especially in developing countries, and discussed factors that should be taken into account in order to strike an appropriate balance between the goals of raising revenues and facilitating economic expansion throughout the telecommunication sector.

The workshop recognized a wider variation in the level of telecommunication taxation across the world. The workshop also received presentations from countries and members reporting on their experiences with the taxation of telecommunications. The workshop recognized the specificality of the telecommunication sector in that it generates externalities, which are relevant for considering taxation but was also aware of the risk of over-taxing the ICT sector, in particular by using tax revenues on ICTs to develop the national ICT infrastructure. The workshop also identified that cross-border activities could be at risk of double taxation, and discussed some principal mechanisms for avoiding it.

Conclusions reached were to prefer simple and uniform tax regimes over regimes that include many special cases or exceptions. Public-private partnerships were felt likely to be the best method to ensure adequate investments in broadband infrastructure; in addition, this could be a better method than imposing excise taxes on telecommunications services and could include financial contributions from operators. It was concluded that governments should think carefully before imposing new telecommunications (or other) taxes, and only do so when there is no alternative way of increasing tax revenue that would be less damaging to the economy in terms of market distortions and negative impacts on economic growth. For the telecommunications industry to yield the maximum benefits as a source of growth, tax authorities, regulatory authorities and operators need to work together. Overall, more research and studies on taxation and the usage of tax revenues for telecommunications were deemed useful.

Since that time, the telecommunication/ICT market has evolved considerably, leading to interest in this topic in the ITU Telecommunication Standardization Sector (ITU-T) – particularly in ITU-T Study Group 3 – and in the ITU Telecommunication Development Sector (ITU-D). New market structures, business models in a data-driven economy for OTTs or over-the-top services and new services and applications have emerged on a massive scale; such over-the-top services and new services and applications are typically provided by “big technology content and service provider companies” and Internet Service Providers (ISPs). Discussions and debates by stakeholders and proponents, who are following to apply the “sending-party-network-pays system” (SPNP), have called for some form of an Internet usage/traffic tax, levies or fees that are attributed to fair, equitable and proportionate cost recovery for the benefit of the telecom service providers, to be imposed to the “big technology content and service provider companies” and to ISPs.

Digital transformation and digitization in many sectors using all-IP platforms and tools, new IP-based applications and services, including those competing with traditional telecommunication communications services, Internet of Things (IoT), cloud computing services, new mobile communication technologies (4G, 5G) and high-speed fibre/optical fixed networks, virtual mobile/network operators, video streaming with video now accounting for way more than half of the Internet protocol bandwidth, sophisticated online gaming applications and real-time, virtual reality applications in a “meta verse”, and a drastic ongoing increase of Internet traffic, are just a few among the many new developments and phenomena that the last decade has unleashed, and which put ambitious technical and economic requirements upon the underlying IP network and transport infrastructure.

Given the acceleration of this phenomena, various political and regulatory discussions are ongoing in several jurisdictions about the modification of the economic and fiscal landscape in response to this digitalisation. Therefore, a new Workshop on these issues would serve as a relevant source of information as the previous one was more than a decade ago.

Various political and regulatory discussions are ongoing in several jurisdictions on the desire to tax OTTs or Big Techs such as by charging content and application providers for the use of the Internet infrastructure.

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