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| **الاتحـاد الدولـي للاتصـالات** |

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| **مكتب تقييس الاتصالات (TSB)** | **مكتب تنمية الاتصالات (BDT)** |
|  |  | جنيف، 20 سبتمبر 2022 |
| **المرجع:** | **ا**لرسالة المعممة **BDT/DKH/RME/128TSB Circular 29** | **إلى:**- إدارات الدول الأعضاء في الاتحاد؛- أعضاء قطاع تقييس الاتصالات وقطاع تنمية الاتصالات بالاتحاد؛- المنتسبين إلى قطاع تقييس الاتصالات وقطاع تنمية الاتصالات؛- الهيئات الأكاديمية المنضمة إلى الاتحاد |
| **البريد الإلكتروني:** | tsbevents@itu.int | **نسخة إلى:**- رؤساء لجان الدراسات بقطاع تقييس الاتصالات وقطاع تنمية الاتصالات ونوابهم؛- مدير مكتب الاتصالات الراديوية؛- المديرين الإقليميين للمكاتب الإقليمية للاتحاد |
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| **الموضوع:** | **ورشة عمل الاتحاد بشأن "الحوافز الاقتصادية والضريبية لتسريع وتيرة التحول الرقمي للبيانات والتطبيقات في البنية التحتية للاتصالات" (جنيف، سويسرا، 3-4 نوفمبر 2022)** |

حضرات السادة والسيدات،

تحية طيبة وبعد،

1 ينظّم الاتحاد الدولي للاتصالات ورشة عمل بشأن "**الحوافز الاقتصادية والضريبية لتسريع وتيرة التحول الرقمي للبيانات والتطبيقات في البنية التحتية للاتصالات**" يومَي 3 و4 نوفمبر 2022 في مقر الاتحاد بجنيف، سويسرا. وستُنظَّم ورشة العمل كحدث حضوري تُتاح فيه المشاركة عن بُعد.

وستعقد ورشة العمل باللغة الإنكليزية فقط، مع عرض نصي مباشر، وستعقبها سلسلة اجتماعات لأفرقة المقررين التابعة [للجنة الدراسات 3 لقطاع تقييس الاتصالات](https://www.itu.int/en/ITU-T/studygroups/2022-2024/03) في الفترة الممتدة من 7 إلى 10 نوفمبر 2022، والجلسة العامة للجنة الدراسات 3 لقطاع تقييس الاتصالات التي ستُعقد في 11 نوفمبر 2022 في نفس المكان.

2 وباب المشاركة في ورشة العمل مفتوح للدول الأعضاء في الاتحاد وأعضاء القطاعات والمنتسبين والمؤسسات الأكاديمية ولجميع الأفراد من البلدان الأعضاء في الاتحاد الراغبين في المساهمة في أعمال الورشة. ويشمل ذلك أيضاً الأفراد الأعضاء في المنظمات الدولية والإقليمية والوطنية. والمشاركة في ورشة العمل مجانية.

3 والهدف الرئيسي من ورشة العمل هو مناقشة الحوافز الاقتصادية والضريبية الرامية إلى تسريع وتيرة التحول الرقمي للبيانات والتطبيقات في البنية التحتية للاتصالات، في سياق الضرائب الجديدة في الاقتصاد الرقمي، وتنسيقها على الصعيد الدولي، ووجهات نظر دوائر الصناعة والهيئات الأكاديمية والمجتمع. والغرض من ذلك هو الحصول على إيضاحات ومعلومات جديدة من المنظمات ذات الصلة فيما يتعلق بهذه الجوانب الاقتصادية والضريبية والسياساتية. وستتيح ورشة العمل هذه الفرصة للجمع بين خبراء متنوعين لتبادل وجهات النظر والمعلومات بشأن أحدث التطورات في هذا المجال، بهدف تعزيز التعاون والتنسيق على الصعيد الدولي.

وستكون ورشة العمل بمثابة منبر للمناقشات بين واضعي السياسات والمنظمين والاقتصاديين وخبراء التقييس وخبراء الضرائب، وغيرهم من المشاركين المهتمّين من أعضاء الاتحاد وغير الأعضاء من البلدان النامية والمتقدمة، بما فيها البلدان التي تمرّ اقتصاداتها بمرحلة انتقالية، والهيئات الأكاديمية والبحثية، ودوائر الصناعة، ومشغلي الاتصالات/تكنولوجيا المعلومات والاتصالات ومورّدي الخدمات، والمنصات الرقمية، والمنظمات الدولية الأخرى، وأصحاب المصلحة المهتمين.

ويعرض ملحق هذه الرسالة المعممة لمحة عامة أولية لبرنامج ورشة العمل وجلساتها المقررة.

4 ويتضمن تذييل هذه الرسالة المعممة بعض المعلومات الأساسية التي تضع ورشة العمل هذه في سياق المناقشات والاتجاهات والأنشطة السابقة والحالية.

5 وستتاح جميع المعلومات ذات الصلة المتعلقة بورشة العمل (أي مشروع البرنامج، والمتحدثون، وروابط التسجيل، وتفاصيل التوصيل عن بُعد) في الموقع الإلكتروني للاتحاد: <https://www.itu.int/en/ITU-T/Workshops-and-Seminars/2022/1103/Pages/default.aspx>. وسيتم تحديث هذا الموقع بانتظام كلما وردت معلومات جديدة أو معدّلة. ويرجى من المشاركين المواظبة على زيارته للاطلاع على أحدث المعلومات.

6 وستتاح في الموقع الإلكتروني للاتحاد المذكور أعلاه معلومات عامة للمشاركين، تشمل معلومات عن الإقامة في الفنادق ووسائل النقل ومتطلبات الحصول على التأشيرة.

7 ولتمكين الاتحاد من اتخاذ الترتيبات اللازمة المتعلقة بتنظيم ورشة العمل، نكون شاكرين لو تكرمتم بالتسجيل بأسرع وقت ممكن ولكن في **موعد أقصاه 27 أكتوبر 2022**، باستخدام الاستمارة المتاحة على الإنترنت في صفحة الموقع الإلكتروني: <https://www.itu.int/net4/CRM/xreg/web/Login.aspx?src=Registration&Event=C-00011717>. **ويرجى العلم أن التسجيل المسبق للمشاركين في الأحداث التي ننظمها يجري عبر الإنترنت حصراً**. وسيكون بإمكان المشاركين أيضاً التسجيل في موقع الحدث يوم انعقاده**. وورشة العمل هذه مجانية ومفتوحة للجميع**.

8 ويتاح للمندوبين استخدام الشبكة المحلية اللاسلكية في أماكن القاعات الرئيسية للاجتماعات بالاتحاد. وتوجد أيضاً معلومات تفصيلية في الموقع الإلكتروني لقطاع تقييس الاتصالات ([http://www.itu.int/ITU-T/edh/faqs-support.html](https://www.itu.int/en/ITU-T/ewm/Pages/ITU-Internet-Printer-Services.aspx)).

9 ويعرض عدد من الفنادق في جنيف أسعاراً تفضيلية للمندوبين الذي يحضرون اجتماعات الاتحاد، وتقدم هذه الفنادق بطاقة تتيح لحاملها الاستفادة مجاناً من خدمة النقل العام في جنيف. ويمكن الاطلاع على قائمة بالفنادق المشاركة وتوجيهات بشأن كيفية طلب التخفيضات في الموقع التالي: [<http://itu.int/travel/>.](https://www.itu.int/net4/travel)

10 ونود أن نذكّركم بأن على مواطني بعض البلدان الحصول على تأشيرة للدخول إلى سويسرا وقضاء بعض الوقت فيها. **ويجب طلب التأشيرة قبل تاريخ بدء ورشة العمل بأربعة أسابيع على** **الأقل**، والحصول عليها من المكتب (السفارة أو القنصلية) الذي يمثّل سويسرا في بلدكم، أو من أقرب مكتب من بلد المغادرة في حالة عدم وجود مثل هذا المكتب في بلدكم.

وإذا واجهت **الدول الأعضاء في الاتحاد أو أعضاء القطاعات أو المنتسبون أو أعضاء الهيئات الأكاديمية** مشاكل بهذا الشأن، يمكن للاتحاد بناءً على طلب رسمي منهم إلى مكتب تقييس الاتصالات، التدخل لدى السلطات السويسرية المختصة لتيسير إصدار التأشيرة على أن يتم ذلك في غضون الفترة المذكورة المحددة **بأربعة أسابيع**. وينبغي تقديم أي طلب من هذا القبيل بوضع علامة في المربع المناسب في استمارة التسجيل قبل انعقاد الحدث بمدة لا تقل عن أربعة أسابيع. وينبغي إرسال الطلبات إلى قسم السفر في الاتحاد (travel@itu.int) حاملة عبارة "دعم طلب التأشيرة".

وتفضلوا بقبول فائق التقدير والاحترام.

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| تشيساب ليمدير مكتب تقييس الاتصالات (TSB) | دورين بوغدان-مارتن مديرة مكتب تنمية الاتصالات (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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