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| **电信标准化局（TSB）** | | **电信发展局（BDT）** |
|  | | 2022年9月20日，日内瓦 |
| 文号： | **第BDT/DKH/RME/128号通函 TSB第29号通函** | - 国际电联成员国主管部门  - 国际电联电信标准化部门（ITU-T）和国际电联电信发展部门（ITU-D）部门成员  - ITU-T和ITU-D部门准成员  - 国际电联学术成员 |
| 电子邮件： | [tsbevents@itu.int](mailto:tsbevents@itu.int) | **抄送：**  - ITU-T和ITU-D各研究组主席及副主席  - 无线电通信局主任  - 国际电联区域代表处主任 |
| **事由：** | **国际电联“通过电信基础设施加快数据和应用的数字化转型的经济和财政激励措施”讲习班 （2022年11月3日–4日，瑞士，日内瓦）** | |

尊敬的先生/女士：

1 国际电信联盟（ITU）将于2022年11月3日至4日在瑞士日内瓦国际电联总部组织**“通过电信基础设施加快数据和应用的数字化转型的经济和财政激励措施”**讲习班。讲习班将以实体会议结合远程参与的形式举办。

讲习班将仅以英文进行并配有现场字幕，随后将在同一地点于2022年11月7日至10日举行ITU-T[第3研究组](https://www.itu.int/en/ITU-T/studygroups/2022-2024/03)报告人组系列会议，并于2022年11月11日举行ITU-T第3研究组（SG3）全体会议。

2 国际电联成员国、部门成员、部门准成员和学术机构以及有意参加此工作的来自国际电联成员国的任何个人均可参加讲习班。其中包括亦为国际、区域性和国家组织成员的个人。参加讲习班不收取任何费用。

3 讲习班的主要目的是在新数字经济税收及其国际协调和业界、学术界和社会观点的背景下，讨论各项经济和财政激励措施，通过电信基础设施加快数据和应用的数字化转型。目的在于从相关组织获得有关此类经济、财政和政策方面的清晰明了的新信息。本次讲习班提供了一个机会，让不同背景的专家汇聚一堂，就这一领域的最新发展分享观点和交流信息，以促进国际合作和协调。

讲习班将为政策制定机构、监管机构、经济学家、标准化专家、税务专家和来自国际电联成员的其他感兴趣的与会者以及来自发展中国家和发达国家的其他非成员（包括经济转型国家、学术界和研究实体、业界、电信/ICT运营商和服务提供商、数字化平台、其他国际组织和感兴趣的利益攸关方）之间的讨论提供一个平台。

通函的附件提供了讲习班及其计划会议的初步大纲。

4 本通函的附录包含部分背景信息，以便让本次讲习班结合过去和当前的讨论、趋势和活动的背景。

5 与讲习班有关的所有相关信息（计划草案、发言者、注册链接、远程连接详情等）将在国际电联网站<https://www.itu.int/en/ITU-T/Workshops-and-Seminars/2022/1103/Pages/default.aspx>上公布。随着新信息或修改信息的出现，该网站将定期更新。请与会者定期查看新的更新。

6 提供给与会者的有关酒店住宿、交通和签证要求等的一般信息可在上述国际电联网站查询。

7 为便于国际电联就该讲习班的组织做出必要安排，希望您能通过<https://www.itu.int/net4/CRM/xreg/web/Login.aspx?src=Registration&Event=C-00011717>提供的在线表格尽早注册，**最晚不得迟于2022年10月27日。请注意，我们活动的与会者预注册仅以在线方式进行。**与会者亦可在活动当天在现场注册。**讲习班向所有人免费开放。**

8 国际电联的主要会议厅内均设有无线局域网设施，供代表使用。详细信息见ITU-T网站（<http://www.itu.int/ITU-T/edh/faqs-support.html>）。

9 一些日内瓦酒店为出席国际电联会议的代表提供优惠价格，并提供一张使用日内瓦公共交通系统的免费卡。参与优惠活动的酒店名单以及如何取得折扣的指南见以下网址：<http://itu.int/travel/>。

10 谨在此提醒您，一些国家的公民需要获得签证才能入境瑞士并逗留。**签证必须至少在讲习班举办日的四个星期前**向驻贵国的瑞士代表机构（使馆或领事馆）申请获取，如贵国没有此类机构，则请向驻离出发国最近的国家的此类机构申请获取。

如果遇到问题，国际电联可根据**国际电联成员国、部门成员、部门准成员或学术成员**向电信标准化局提出的正式请求与有权能的瑞士当局接触，以便为发放签证提供便利，但仅限在所述的**四周**内。此类请求应至少于活动的四周前通过勾选注册表中的相应方框提出。如有问题，请发送电子邮件至国际电联差旅科（[travel@itu.int](mailto:travel@itu.int)），并请注明“签证协办”（visa support）。

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| 电信标准化局（TSB）主任 李在摄 | 电信发展局（BDT）主任 多琳·伯格丹-马丁 |

**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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