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| **Бюро стандартизации электросвязи (БСЭ)** | **Бюро развития электросвязи (BDT)** |

Женева, 20 сентября 2022 года

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| Осн.: | **Циркуляр BDT/DKH/RME/128**  **Циркуляр 29 БСЭ** | **Кому**:  − Администрациям Государств – Членов Союза  − Членам Секторов МСЭ-Т и МСЭ-D  − Ассоциированным членам МСЭ‑Т и МСЭ-D  − Академическим организациям − Членам МСЭ  **Копии**:  – Председателям и заместителям председателей исследовательских комиссий МСЭ-Т и МСЭ-D  − Директору Бюро радиосвязи  − Директорам региональных отделений МСЭ |
| Эл. почта: | [tsbevents@itu.int](mailto:tsbevents@itu.int) |

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| **Предмет**: | **Семинар-практикум МСЭ "Экономические и налоговые стимулы для ускорения цифровой трансформации данных и приложений в инфраструктуре электросвязи" (Женева, Швейцария, 3–4 ноября 2022 г.)** |

Уважаемая госпожа,  
уважаемый господин,

1 Международный союз электросвязи (МСЭ) организует семинар-практикум "**Экономические и налоговые стимулы для ускорения цифровой трансформации данных и приложений в инфраструктуре электросвязи**", который состоится с 3 по 4 ноября 2022 года в штаб-квартире МСЭ в Женеве, Швейцария. Семинар-практикум будет проведен в очном формате с возможностью дистанционного участия.

Данный семинар-практикум будет проводиться только на английском языке с вводом субтитров в режиме реального времени, а затем с 7 по 10 ноября 2022 года состоится ряд собраний групп Докладчиков [3-й Исследовательской комиссии МСЭ-T](https://www.itu.int/en/ITU-T/studygroups/2022-2024/03) и 11 ноября 2022 года там же состоится пленарное заседание ИК3 МСЭ-Т.

2 В семинаре-практикуме могут принять участие Государства – Члены МСЭ, Члены Сектора, Ассоциированные члены, Академические организации и любое лицо из страны, являющейся Членом МСЭ, которое пожелает внести свой вклад в его работу. К таким лицам относятся также члены международных, региональных и национальных организаций. Участие является бесплатным.

3 Основная цель семинара-практикума заключается в обсуждении экономических и налоговых стимулов для ускорения цифровой трансформации данных и приложений в инфраструктуре электросвязи в контексте новой системы налогообложения в цифровой экономике, международной координации в этой сфере и мнений представителей отрасли, научных кругов и общества. Цель заключается в том, чтобы внести ясность и получить от соответствующих организаций новую информацию по этим экономическим, фискальным и политическим аспектам. Это семинар-практикум дает возможность собрать вместе экспертов из разных областей для обмена мнениями и информацией о последних событиях в этой сфере с целью развития международного сотрудничества и международной координации.

Семинар-практикум послужит площадкой для дискуссий с участием представителей директивных и регуляторных органов, экономистов, экспертов по стандартизации, экспертов по вопросам налогообложения и других заинтересованных участников из числа членов МСЭ, а также других не являющихся членами организаций из развивающихся и развитых стран, включая страны с переходной экономикой, академических и исследовательских объединений, компаний отрасли, операторов электросвязи/ИКТ и поставщиков услуг, цифровых платформ, других международных организаций и заинтересованных сторон.

В Приложении к Циркулярному письму содержится первоначальный план программы семинара-практикума и его запланированных сессий.

4 В Дополнении к настоящему Циркулярному письму содержится некоторая справочная информация, позволяющая провести семинар-практикум в контексте прошлых и современных обсуждений, тенденций и деятельности.

5 Вся необходимая информация, касающаяся семинара-практикума (например, проект программы, докладчики, ссылки для регистрации, подробная информация о порядке дистанционной связи) будет размещена на веб-сайте МСЭ по адресу: <https://www.itu.int/en/ITU-T/Workshops-and-Seminars/2022/1103/Pages/default.aspx>. Данный веб-сайт будет регулярно обновляться по мере появления новой или измененной информации. Участникам предлагается периодически знакомиться с обновленной информацией.

6 Общая информация для участников, в том числе о размещении в гостиницах, обеспечении транспортом и визовых требованиях, будет представлена на указанном выше веб‑сайте.

7 Для того чтобы МСЭ мог предпринять необходимые действия по организации семинара-практикума, просим вас зарегистрироваться с использованием онлайновой формы, размещенной по адресу: <https://www.itu.int/net4/CRM/xreg/web/Login.aspx?src=Registration&Event=C-00011717> в кратчайшие сроки, однако **не позднее 27 октября 2022 года**. **Обращаем ваше внимание на то, что предварительная регистрация участников наших мероприятий проводится только в онлайновой форме.** Участники смогут зарегистрироваться также на месте в день проведения мероприятия. **Участие в семинаре-практикуме является бесплатным и открытым для всех**.

8 В зонах расположения основных конференц-залов МСЭ имеются средства беспроводной ЛВС, которыми смогут воспользоваться делегаты. Подробная информация представлена на веб-сайте МСЭ‑Т (<http://www.itu.int/ITU-T/edh/faqs-support.html>).

9 Ряд гостиниц в Женеве предлагают льготные тарифы для делегатов, участвующих в собраниях МСЭ, и предоставляют карту, которая обеспечивает бесплатный доступ к системе общественного транспорта Женевы. Список соответствующих гостиниц и руководство по запросу скидки содержатся по адресу: <http://itu.int/travel/>.

10 Хотели бы напомнить вам, что для въезда в Швейцарию и пребывания в ней в течение любого срока гражданам некоторых стран необходимо получить визу. **Визу следует запрашивать не менее чем за четыре (4) недели до даты начала семинара-практикума** и получать в учреждении (посольстве или консульстве), представляющем Швейцарию в вашей стране, или, если в вашей стране такое учреждение отсутствует, в ближайшем к стране выезда.

В случае возникновения трудностей для **Государств – Членов МСЭ, Членов Секторов МСЭ, Ассоциированных членов МСЭ или Академических организаций – Членов МСЭ** и на основании официального запроса, представленного ими в БСЭ, Союз может обратиться в компетентные органы Швейцарии, с тем чтобы содействовать в получении визы, но только не позднее указанного **четырехнедельного** периода. Любой такой запрос следует осуществлять путем отметки в соответствующей ячейке регистрационной формы не менее чем за четыре недели до даты мероприятия. Запросы следует направлять в Секцию поездок МСЭ ([travel@itu.int](mailto:travel@itu.int)) с пометкой "**запрос о содействии в получении визы**" ("**visa support**").

С уважением,

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| A picture containing logo  Description automatically generatedЧхе Суб Ли Директор Бюро  стандартизации электросвязи | Дорин Богдан-Мартин Директор Бюро развития электросвязи |

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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