



**Telecommunication  
Development Bureau (BDT)**

Ref.: **TSB Circular 197**  
TSB Workshops/T.J.  
**BDT/POL/RME/DM/063**

Geneva, 7 June 2011

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**To:**

- Administrations of Member States of the Union;
- ITU-T and ITU-D Sector Members;
- ITU-T and ITU-D Associates;
- ITU-T and ITU-D Academia;

**Copy:**

- The Chairmen and Vice-Chairmen of ITU-T and ITU-D Study Groups;
- The Director of the Radiocommunication Bureau;
- National Regulatory Authorities and Operators

Subject: **ITU Workshop on Taxation of Telecommunications Services and Related Products  
(Geneva, Switzerland, 1-2 September 2011)**

Dear Sir/Madam,

1 I would like to inform you that a two-day workshop on “**Taxation of Telecommunications Services and Related Products**” will take place at ITU Headquarters, Geneva, from **1 to 2 September 2011** prior to the [ITU-D Study Groups meeting](#) to be held from 5 to 16 September 2011. This workshop is jointly organized by the Telecommunication Development Bureau (BDT) and the Telecommunication Standardization Bureau (TSB). The workshop will open at 0930 hours. Participants registration will begin at 0830 hours on Thursday, 1 September 2011 at the Montbrillant entrance. Detailed information concerning the meeting rooms will be displayed on screens at the entrances to ITU headquarters.

2 **INTERPRETATION**

The workshop will be conducted in English. Please note that interpretation will actually be provided only where Member States so request, by means of the registration form, or a special notice to TSB, and **at least one month before the start of the sessions in question**. It is imperative that this deadline be respected in order for TSB to make the necessary arrangements for interpretation.

3 Participation is open to ITU Member States, Sector Members, Associates and Academia and to any individual from a country which is a member of ITU who wishes to contribute to the discussions. This includes individuals who are also members of international, regional and national organizations. The workshop is free of charge. However, all expenses concerning travel, accommodation, meals and insurance of participants should be borne by your organization.

4 **FELLOWSHIPS**

ITU-T will provide a limited number of full fellowships to **one participant per eligible country** and within the available budget. The participant must be duly authorized by the respective ITU Administrations from Least Developed Countries and from developing countries with per-capita income under US\$ 2,000. While the provision of fellowship is limited to only one participant per country, the number of delegates from a country is not limited provided the expenses of additional delegates are borne by the country. Participants requiring a fellowship are requested to complete the **Fellowship Request Form** in **Annex 3** and return it to the ITU by **e-mail: [bdtfellowships@itu.int](mailto:bdtfellowships@itu.int)** or by fax to: +41 22 730 5778 by **1<sup>st</sup> August 2011 at the latest**.

5 The impact of taxes on telecommunication services and on the sector has widely been the subject of discussions and policy statements by various interested parties over several years. The telecommunications sector cannot expect to escape its duty in furnishing tax revenues to finance national public services, but its comparative advantages from a tax collection standpoint must be weighed against the harm which taxation can cause by raising the price of services, reducing take-up and thus reducing the major contributions which especially voice and broadband services telecommunication can make to national economies.

The purpose of this workshop is twofold. Firstly, it will review the effects of taxing telecommunication services in the national economy, and secondly, participants will be able to understand and discuss the factors that should be taken into account in order to strike an appropriate balance between the goals of raising revenues and facilitating economic expansion through telecommunications.

This workshop will be led by Professor Martin Cave, from the London School of Economics.

The target audience for this workshop are Policy Makers, National Regulatory Authorities and Operators. Participants who wish to present their experience on taxation of services in their respective countries, are kindly requested to indicate their interest by contacting **Ms Prado-Wagner** (Email: [carmen.prado@itu.int](mailto:carmen.prado@itu.int)) and **Mr Richard Hill** (Email: [richard.hill@itu.int](mailto:richard.hill@itu.int)) by **29 July 2011**. Further information can be found on the ITU website at <http://www.itu.int/ITU-D/finance/>

## 6 DRAFT PROGRAMME

A preliminary draft programme of the workshop is set out in **Annex 1** hereto. The updated programme, presentations and relevant information will be made available at the Event website: <http://www.itu.int/ITU-T/worksem/taxation/201109/index.html>

7 Wireless LAN facilities are available for use by delegates in the ITU main conference room areas. Wired network access continues to be available in the ITU Montbrillant building. Detailed information is available on the ITU-T website (<http://www.itu.int/ITU-T/edh/faqs-support.html>).

## 8 HOTEL ACCOMMODATION

For your convenience, a hotel confirmation form is enclosed as **Annex 2** (see <http://www.itu.int/travel/> for the list of hotels in Geneva offering preferential ITU rates).

## 9 REGISTRATION

To enable TSB to make the necessary arrangements concerning the organization of the workshop, delegates are requested to register via the on-line form at the event website: <http://www.itu.int/ITU-T/worksem/taxation/201109/index.html> as soon as possible, but **not later than 22 August 2011**. **Please note that pre-registration of participants to workshops is carried out exclusively online.**

## 10 VISA

We would remind you that citizens of some countries are required to obtain a visa in order to enter and spend any time in Switzerland. **The visa must be requested at least four (4) weeks before the date of beginning of the workshop** and obtained from the office (embassy or consulate) representing Switzerland in your country or, if there is no such office in your country, from the one that is closest to the country of departure.

If problems are encountered by **ITU Member States, Sector Members, Associates or Academia**, and at the official request made by them to TSB, the Union can approach the competent Swiss authorities in order to facilitate delivery of the visa but only within the period mentioned of four weeks. Any such request should be

made by official letter from the administration or entity you represent. This letter must specify the name and functions, date of birth, number, dates of issue and expiry of passport of the individual(s) for whom the visa(s) is/are requested and be accompanied by a copy of the notification of confirmation of registration approved for the ITU-T workshop in question, and must be sent to TSB by fax (+41 22 730 5853) or e-mail ([tsbreg@itu.int](mailto:tsbreg@itu.int)), bearing the words "visa request". **Please also note that ITU can assist only representatives of ITU Member States, ITU Sector Members, ITU Associates and ITU Academia.**

11 We look forward with great anticipation to your participation in this event.

Yours faithfully,

[Original signed]

Malcolm Johnson  
Director of the Telecommunication  
Standardization Bureau

[Original signed]

Brahima Sanou  
Director of the Telecommunication  
Development Bureau

**Annexes: 3**

ANNEX 1  
(to TSB Circular 197 - BDT/POL/RME/DM/063)

**ITU WORKSHOP ON TAXATION OF TELECOMMUNICATIONS SERVICES  
AND RELATED PRODUCTS**

ITU Headquarters, Geneva, Switzerland  
1-2 September 2011

**PROVISIONAL PROGRAMME**

<b>Thursday, 1 September</b>	
08.30 – 09.30	<i>Delegate registration</i>
09.30 – 09.45	<b>Opening Ceremony</b>
09.45 – 10.45	<p><b>Session 1: Telecommunication service taxation: Understanding the process</b></p> <ul style="list-style-type: none"> <li>• Current situation – taxation practices</li> <li>• Services frequently taxed by Governments</li> <li>• Taxation on devices and handsets</li> <li>• Characteristics of the different types of taxation by service</li> <li>• Double taxation</li> </ul> <p style="text-align: right;"><i>Martin Cave London School of Economics</i></p>
<b>10.45 – 11.00 Coffee break</b>	
11.00 – 12.30	<p><b>Session 2: Presentations from countries and associations (to be confirmed)</b></p> <ul style="list-style-type: none"> <li>• National Communication Authority NCA Ghana - Kweme Baah-Acheamfour</li> <li>• Global Voice Group (GVG)</li> <li>• France Telecom</li> </ul>
<b>12.30 – 14.00 Lunch</b>	
14.00 -15.30	<p><b>Session 3: The impact of taxation on ICT growth</b></p> <ul style="list-style-type: none"> <li>• Sectoral and Macro effects</li> <li>• Impact on penetration and affordability</li> <li>• Taxation policies and national ICT objectives</li> <li>• Policy and regulation implications</li> </ul> <p style="text-align: right;"><i>Martin Cave London School of Economics</i></p>
<b>15.30 – 15.45 Coffee break</b>	
15.45 – 17.00	<p><b>Panel discussion with the participation of Policy-Makers, Regulators, Associations and all ICT Stakeholders</b></p> <ul style="list-style-type: none"> <li>• What is the current situation and impact on ICT growth?</li> <li>• What are the services frequently taxed?</li> <li>• At the end of the day, who pays the taxes? (The consumer? All market players?)</li> <li>• What are the effects of taxation on competition?</li> </ul>

<b>Friday, 2 September</b>	
09.30 – 10.45	<p><b>Session 4: International double taxation of telecommunications services</b></p> <ul style="list-style-type: none"> <li>• Techniques that Governments use to avoid imposing double taxation</li> <li>• Taxation in the framework of the International Telecommunication Regulations ITRs</li> </ul> <p style="text-align: right;"><i>Paul DePasquale and Alyssa Varley Baker &amp; McKenzie, Switzerland</i></p>
<b>10.45 – 11.00 Coffee break</b>	
11.00 – 12.30	<p><b>Session 5: Presentations from countries and associations</b></p> <ul style="list-style-type: none"> <li>• ARTP Senegal</li> <li>• Sonatel Orange Senegal</li> <li>• SIGET, El Salvador</li> <li>• Vodacom South Africa - Jean Pierre Snijders</li> <li>• ARPTC Democratic Republic of Congo - Roman Ciza</li> <li>• USA</li> <li>• Bangladesh</li> </ul>
<b>12.30 – 14.00 Lunch</b>	
14.00 -14.45	<p><b>Session 6: The economic impact of taxation - public/private roles</b></p> <ul style="list-style-type: none"> <li>• For Governments</li> <li>• For operators and services providers</li> <li>• For end-users</li> <li>• Examples where the right balance has been struck</li> </ul> <p style="text-align: right;"><i>Martin Cave London School of Economics</i></p>
14.45 – 15.45	<p><b>Session 7: Preliminary findings of the Global Mobile Tax Review</b></p> <p style="text-align: right;"><i>Gabriel Solomon GSM Association</i></p>
<b>15.45 – 16.00 Coffee break</b>	
16.00 – 16.45	<p><b>Panel discussion with the participation of Policy-Makers, Regulators, Associations and all ICT Stakeholders</b></p> <ul style="list-style-type: none"> <li>• What are the best practices?</li> <li>• How to obtain an appropriate balance?</li> <li>• What is the role of regulators?</li> <li>• What are the alternatives?</li> </ul>
16.45 – 17.00	<b>Concluding remarks</b>

(to TSB Circular 197 - BDT/POL/RME/DM/063)

This confirmation form should **be sent direct to the hotel** of your choice



**INTERNATIONAL TELECOMMUNICATION UNION**



**TELECOMMUNICATION STANDARDIZATION SECTOR**

**Workshop on Taxation of Telecommunications Services and Related Products  
from 1 to 2 September 2011 in Geneva**

Confirmation of the reservation made on (date) ----- with (hotel) -----

**at the ITU preferential tariff**

----- single/double room(s)

arriving on (date)----- at (time) ----- departing on (date)-----

**GENEVA TRANSPORT CARD** : Hotels and residences in the canton of Geneva now provide a free "Geneva Transport Card" valid for the duration of the stay. This card will give you free access to Geneva public transport, including buses, trams, boats and trains as far as Versoix and the airport.

Family name -----

First name -----

Address ----- Tel: -----

----- Fax: -----

----- E-mail: -----

Credit card to guarantee this reservation: AX/VISA/DINERS/EC (or other) -----

No. ----- valid until -----

Date ----- Signature -----

	<b>ITU Workshop on Taxation of Telecommunications Services and Related Products</b> (Geneva, Switzerland, 1-2 September 2011)	
<b>Please return to:</b>	<b>Fellowships Service</b> ITU/BDT Geneva (Switzerland)	<b>E-mail : <a href="mailto:bdtfellowships@itu.int">bdtfellowships@itu.int</a></b> <b>Tel: +41 22 730 5227</b> <b>Fax: +41 22 730 5778</b>
<b>Request for a fellowship to be submitted before 1<sup>st</sup> August 2011</b>		
<b>Participation of women is encouraged</b>		
<p>Country: .....</p> <p>Name of the Administration or Organization: .....</p> <p>Mr. / Ms.: .....            (family name) (given name)</p> <p>Title: .....</p> <p>Address: .....            .....</p> <p>Tel: ..... Fax: .....</p> <p>E-Mail: .....</p> <p><b>PASSPORT INFORMATION:</b></p> <p>Date of birth: ..... Nationality: .....</p> <p>Passport Number: ..... Date of issue: .....</p> <p>In (place): ..... Valid until (date): .....</p>		
<p><b>CONDITIONS</b></p> <ol style="list-style-type: none"> <li><b>One full</b> fellowship per eligible country.</li> <li>It is imperative that fellows be present for the entire duration of their fellowship.</li> </ol>		
<p>Signature of fellowship candidate: ..... Date: .....</p>		
<p>TO VALIDATE FELLOWSHIP REQUEST, NAME AND SIGNATURE OF CERTIFYING OFFICIAL DESIGNATING PARTICIPANT MUST BE COMPLETED BELOW WITH OFFICIAL STAMP.</p> <p>Signature: ..... Date: .....</p>		