

# BEPS public consultation on the tax challenges of digitalisation

**Date:** 1 November 2017

**Meeting Time:** 09:30 – 17:15 ([PDT](#))

**Location:** Warren Room, Simon Hall, 2745 Bancroft Way, School of Law the University of California, Berkeley, USA

## **About**

As part of the ongoing work of the Task Force on the Digital Economy (TFDE), the OECD sought public comments on key issues identified in a request for input related to the tax challenges raised by digitalisation and the potential options to address these challenges.

This public consultation will focus on matters covered by the written submissions that have been received:

Persons wishing to apply to attend the public consultations are invited to click [here](#) to start their application for registration. Please indicate the organisation you are representing in the appropriate box of the registration form.

All interested persons (including those who have pre-registered online) are invited to attend. No further confirmation will be sent. An “overflow” room will be available if there is insufficient space in the main meeting room, and we encourage attendees to arrive early.

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## ‘Baby teeth DO matter’ – Vaughan Gething

The Welsh Government’s ‘Baby Teeth DO Matter’ campaign was launched to raise the awareness of the importance of adopting healthy dental habits early to prevent tooth decay.

The message to parents is:

- Children should start having their teeth brushed as soon as the first teeth come through at 6 months
- Brush teeth last thing at night before going to bed and one other time

during the day

- Use a smear of family fluoride toothpaste
- Take children to the dentist before the age of one and the whole family should be having routine dental check ups
- Reduce the amount and frequency of sugary foods and drinks in diet from the weaning stage.

Speaking after the visit Vaughan Gething said:

“While we’ve seen improvements in oral health in Wales, 35% of young children are still affected by tooth decay by age 5. This number is much higher in Merthyr Tydfil where I am visiting today.

“Dental decay is preventable and this needs to improve. Our Designed to Smile programme is making a real impact in improving the oral health of children across Wales. It has recently been revamped as we know it is what is happening every day at home that really matters. It now includes more help for dental practice teams to get involved with babies, very young children and their parents to ensure the positive progress made so far continues.

“Small changes will make a big difference for our young people’s oral health. Let’s look after their teeth and make sure they have got something to smile about in the future.”

Chief Dental Officer Dr Colette Bridgman said:

“Baby teeth are very important to a child’s health and development.

“Having decayed teeth can affect children’s ability to eat, sleep, can lead to pain and infection and being admitted to hospital for general anaesthetic. Dental decay is preventable.

“Looking after teeth needs to start as soon as they appear in a baby’s mouth. Many people think that baby teeth don’t matter because the teeth will fall out anyway and be replaced with a second set.

“They do matter, when baby teeth are lost too early, apart from the pain and suffering caused for the child the space available for the second teeth can be reduced. This can make permanent teeth crooked or crowded.

“Dental practice teams can advise on how to look after your child’s teeth. They can offer early care and advise to help keep teeth healthy and they are encouraging and want all parents of very young children to get checked that is why this campaign is so very important.”

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## Welsh farmers urged to remain vigilant for signs of Bluetongue

The virus has been detected in post import checks in a number of cattle imported from France.

The Animal and Plant Health Agency (APHA) successfully picked up the infected animals through the post-import testing regime.

Action is being taken to ensure there is no spread of the disease. APHA is working closely with the livestock keepers affected to ensure that swift action is taken to prevent spread of the disease, with movement restrictions at affected premises, targeted surveillance and the humane culling of animals where necessary.

Chief Veterinary Officer for Wales, Christianne Glossop said:

“Following the identification of bluetongue virus in imported cattle I’d like to remind Welsh farmers to be vigilant for signs of the disease.

“Bluetongue does not pose a threat to human health or food safety, but can have a severe impact on affected farms. I’d ask farmers to consider very carefully the risks which come with bringing animals from disease-affected areas into their herds.

“It is encouraging the robust disease surveillance procedures that we have in place in the UK have worked but the identification offers a timely reminder to farmers for the need to remain vigilant.”

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## ‘No deal’ cannot be an option – First Minister Carwyn Jones

Setting out the potential repercussions of ‘no deal’, the First Minister said that walking away from the negotiations would cause chaos and lasting damage to the UK’s economy and future security.

In the past month, a series of expert organisations’ have warned of the

impact of no deal:

- The BMA says it would potentially result in delays to cancer diagnosis and cancelled operations
- The British Airlines Pilots Association says UK airlines could find they have to stop flying
- The British Retail Consortium says reverting to WTO tariffs might mean UK shoppers paying up to a third more for everyday food items, while customs controls would create enormous disruption and have a potential impact on the availability of food on the shelves
- The Freight Transport Association says a cliff edge solution would send costly shockwaves through EU trade flows and supply chains;
- The Agriculture and Horticulture Development Board models a 'Fortress UK' scenario where we trade on WTO terms as one which would see upland farms become economically unsustainable
- Dutch bank, Rabobank estimates that 'no deal' could lead to a level of GDP 18% lower in 2030 than it would have been had we remained in the EU.

Speaking in the Senedd, the First Minister said:

"The UK government and the gung-ho Brexiteers must wise up and listen to what the experts are saying. No deal is unthinkable. It would be impossible to mitigate the effects of such a disastrous conclusion to the Brexit negotiations.

"Preventing this outcome, not preparing contingency plans, is what we must focus on. To do otherwise would be like a passenger on the Titanic who, upon seeing an iceberg, chooses to find his lifejacket and pack his things, rather than rushing to the bridge and desperately attempting to alert the captain of the disaster ahead.

"The UK government must concentrate on reaching a credible position on our exit terms so that the December European Council can move negotiations into the second phase and very rapidly thereafter agree a transition phase of at least 2 years."

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## [Projects developing 'homes of the future' announced](#)

Launched in February, the Innovative Housing Programme aims to create demonstrator schemes to help inform the Welsh Government, Housing Associations and Local Authorities about about the type of homes it should support in the future to help address supply and environmental demands.

Initially funded by £10m per year over the next two years, the fund has been increased to nearly £19 million for this year because of the quality schemes that have come forward. This will not affect the amount of money available in later years.

The projects include:

- homes that double up as power stations, that save residents money and have the potential to create income by producing power
- a development in mid Wales where locally grown timber is used to provide quality, low energy homes
- homes made from recycled shipping containers as short term or 'meanwhile' living solutions for people in the most urgent housing need; and
- a new 40 bed Extra Care project for older people in the Valleys, built using modular techniques which offer major opportunities to increase both the speed of construction and the quality of homes.

The projects will also contribute to the 20,000 affordable homes target the Welsh Government aims to provide over this term of government.

The Cabinet Secretary made the announcement while visiting Wernick Buildings Ltd. The company will join forces with Valleys to Coast Housing association to create a development of modular homes in Sarn and Tondu. The homes will be built at Wernick's factory on Kenfig Industrial Estate and delivered to the site on lorries, meaning the high quality structures can be produced and delivered very quickly.

Mr Sargeant said:

"The housing sector in Wales is facing many challenges. Increasing the number of homes available, the rate at which they're delivered and their affordability, while reducing their impact on the environment are the most obvious.

"The projects funded by the Innovative Housing Programme will help us learn what works best and why, both in terms of what we build and how we build them.

"Building homes delivers important benefits beyond simply putting a roof over people's heads. Alongside the well-documented health and education benefits that good quality housing provides for children and families, building homes of all tenures has a significant positive impact on the Welsh economy and on our communities. These projects will also demonstrate how we can use the Welsh supply chain to unlock massive opportunities for growth and innovation in housing."