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## 2024 AOTCA International Conference Topics

### **Tax governance: the role of tax firms/consultants**

Domestic or international tax governance needs the contribution of tax firms/professionals in aspects of tax agenda, tax legislation, tax policy formation, tax compliance, tax supervision and tax right protection etc.

### **Tax incentives on technology: country updates**

Technical innovation is the foundation of sustainable economic development and most countries are encouraging technology with tax incentives. What are the new trends of tax incentives on technology?

### **Pillar two: challenges of global and domestic minimum tax for MNEs**

From 2024, MNE groups including the Ultimate Parent Enterprise, subsidiaries and PEs etc are beginning to face the challenges such as additional tax expenditure, invalidation of current tax incentives, complicated top-up tax calculation and information return etc brought by global and domestic minimum tax under Pillar Two. Tax consultants shall help their MNE clients to take measures to deal with the challenges and be accustomed to the new rules of Pillar Two gradually.

Other possible topics:

**Implications of AI for tax advisors**