

Annual Report of the Secretary General 2021/2022

Dear fellow IFA Members,

The Covid-19 crisis still ruled most of 2021 and the first part of 2022. But although the pandemic was still very much present until the spring of 2022, IFA has been active. Many branches and regions organised virtual events for their members, the IFA networks YIN and WIN participated in many online events and IFA's annual flagship event was again turned into a virtual programme which IFA offered to its members in November/December 2021.

Early 2022 saw the first signs of the pandemic receding and the first in person regional conferences took place in the spring of 2022, followed by several bilateral meetings and branch events.

Early 2022 was also marked by the start of the conflict in the Ukraine and IFA has joined forces with other organisations to support the Ukrainian tax community. This annual report gives a brief overview of these matters and the most important events in 2021/2022.



IFA-EATLP-IBFD Ukraine Initiative

As an association committed to the study and advancement of international and comparative law in regard to public finance, the International Fiscal Association (IFA) is shocked by the flagrant violation of international law. The Association has been following the developments closely and the Executive Board of IFA has in a first step decided to ban any use of the IFA brand or logo on any paper or electronic communication, on any website and during any event physical or virtual in Russia. In a second step, it was decided that the IFA branch in Russia be suspended until further notice.

In parallel, together with the EATLP and the IBFD, IFA has joined forces in support of the Ukrainian tax community with funding of research scholarships on European and/or international tax law. As a concrete gesture of solidarity towards the Ukrainian tax colleagues, EATLP, IBFD and IFA, acting as funding institutions, are offering individual grants. The grants will fund up to one year research projects and the total amount of each grant will depend on the length of the research project. The research projects will be conducted, under the guidance of EATLP, IBFD and IFA on topics of European and/or international tax law. The eligibility to the research grants is open to tax colleagues (Ph.D. students, postdoctoral researchers, professors of tax law, or any other member of the tax community pursuing academic research, including practitioners, judges and tax officials), whose careers have been disrupted by the war in the Ukraine. The first research projects start in August 2022.



IFA Activities, Branches and Regions

IFA Activities

2021 saw the launch of Central IFA's virtual webinar series: **"A conversation on International Tax Practice"**. The first session gave an in-depth analysis of the merits of most recent landmark cases on matters such as royalties and transfer pricing cases.

In May 2022 the next virtual webinar was organised: **Pillar Two: an Update**. The webinar provided the latest insights on the implementation of the global minimum taxation (Pillar Two) and was very well attended. The Global IFA webinar series have become an established event and will continue with events throughout the year.

IFA Branches and Regions

Despite the pandemic, IFA's branches and regions have remained active. 2021 saw the establishment of IFA's 71st branch in Paraguay and IFA now has 71 branches and several countries have expressed their interest in establishing IFA branches. Membership of IFA now stands at 12,518 members (per 27 June 2022) from 114 countries.

In 2021 a steering committee was found to progress with the establishment of the African Region covering the African continent. IFA now has four established IFA regions, namely the Asia-Pacific, European, the North American and the Latin American Regions. An African region will be IFA's fifth region and will be formally launched in the second half of 2022.

The Spring of 2022 saw the first in person regional IFA conferences, namely the North American meeting in Mexico City, and the second European region conference held in Milan. Also, various bilateral meetings as well as branch meetings took place, either virtual or in person.



International Fiscal Association

The IFA Congresses

IFA Virtual Event 2021 "The Global Tax Agreement: The Two-Pillar Solution"

In November/December 2021 a global virtual event with a programme on the most current developments in international corporate tax policy, was organised. "The Global Tax Agreement: The Two-Pillar Solution". The programme focused on the global tax agreement and the implementation plan which were finalised in October 2021. Following a dedicated IFA/OECD session on Monday, Tuesday focused on IFA's Inclusive framework with a session dedicated to each IFA region. The last day of the event saw virtual sessions of IFA's Young IFA Network (YIN) and Women of IFA Network (WIN).



IFA Congress 4 – 8 September 2022: Welcome to Berlin!

After three years we are very pleased to announce that the 74th IFA Congress will take place in Berlin from 4 – 8 September 2022. The focus of the Congress will be on digitization and big data as well as recent developments in international tax law. IFA 2022 provides a unique opportunity to discuss international tax topics of current significant interest and importance. We thank the German branch for the organisation and are very excited to welcome all in Germany's vibrant capital for four days of professional exchange, network opportunities and exciting cultural events.

Annual IFA Congresses

Due to the Covid-19 crisis all future Annual IFA Congresses and Main Subjects were postponed with one year. This resulted in the rescheduling of the already allocated annual Congresses as follows:

4 – 8 September 2022 Berlin Congress

22 – 27 October 2023 Cancun Congress

27 – 31 October 2024 Cape Town Congress

5 – 9 October 2025 Lisbon Congress

2026 Melbourne Congress

2027 Stockholm Congress

The next three future Congresses to be allocated will therefore cover the years 2028-2030. Allocation will be finalised and decided upon in 2022/2023.

We thank all future congress organising branches, IFA's Supervisory Board and IFA's Permanent Scientific Committee for their support and cooperation for their solidarity and to make this happen.



International Fiscal Association



Young IFA Network (YIN)

IFA's young community is thriving as more and more branches have become interested in YIN. 59 IFA branches have YIN Representatives that promote and coordinate the YIN activities in their branches. The YIN Community is present on LinkedIn and on Facebook. It has grown into a robust network developing activities in a growing number of branches. The YIN Committee gets full support of Central IFA in its actions to make IFA even stronger in the future. More information on the activities of YIN can be found in their annual report.



Women IFA Network (WIN)

In recent years, the female membership of IFA has grown to more than 2.000 female members across the globe; it is an evident and welcome sign of the increasing awareness of the significance of professional women in international taxation. WIN has been established as a Special Committee to represent and connect the many professional women working in international tax. WIN is present on LinkedIn, Facebook and Twitter. The WIN Committee includes representatives from all IFA regions and is chaired by Jeanne Goulet (USA). Also, most IFA branches have appointed a WIN representative on which more information can be found on the IFA website. More information on the activities of WIN can be found in their annual report.



Publications and communication

IFA Cahiers Online

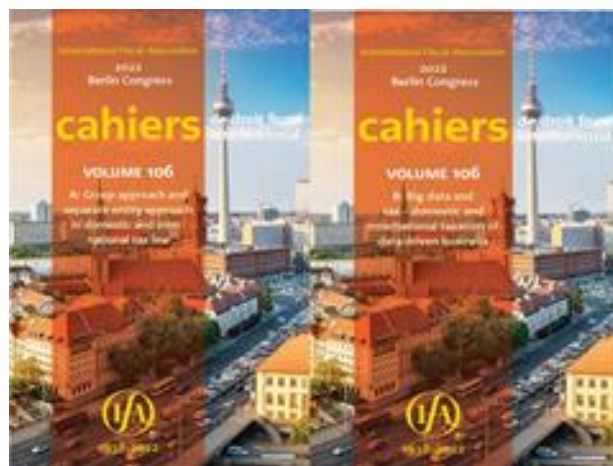
The IFA cahiers are fully available online. The “Online Cahiers” are published on the IFA website and are only accessible by IFA Members. The cahiers with all its reports (general report, EU report and the branch reports) are available from 1980 onwards. It is possible to search for a specific cahier via a large set of predefined keywords, or go directly to a specific year and select cahier A or cahier B. The printed publication of the cahiers consists of the general reports of both Subject 1 and Subject 2, together with EU reports and OECD reports where applicable, and short summaries of all branch reports. By continuing the printing of the general reports, IFA will sustain the legacy of the cahiers.

2022 Cahiers

Volume 106A of the cahiers 2022 discusses “Group approach and separate entity approach in domestic and international tax law” and includes a general report by Johanna Hey (Germany) and Arne Schnitger (Germany), and an EU report prepared by Jasna Voje and Niall Casey. It includes 39 branch reports.

Volume 106B covers Big data and tax – domestic and international taxation of data driven business with a general report written by Gary D. Sprague, and 37 branch reports.

The cahiers were published mid June 2022 and are the Main Subjects to be discussed at the Berlin Congress.



Website, IFA Society App and social media

The IFA website has been further developed and now includes a multisite platform for branches and regions. Branches can choose to use the multisite for their own website, benefitting from uniform branding and exchanging information and activities with other branches. In 2022 the first branches have developed their websites through the multisite platform, making the IFA brand more recognisable and uniform across the globe.

Next to the website, the IFA App has become a traditional feature during the Annual IFA Congresses, which is highly appreciated by the attendants. The App has now also been developed to include the possibility to participate in the virtual events and become part of the IFA community all year round. Regularly members are kept informed by the IFA newsletters on publications, activities and the annual congress.

IFA and social media

Next to its own LinkedIn Community of almost 13.000 followers, IFA has a number of thriving groups: YIN, WIN and many of the regions have established their own LinkedIn groups. To stay up to date of activities and events, members can stay connected by becoming part of the IFA community: <https://www.linkedin.com/company/international-fiscal-association> <https://twitter.com/GlobalIFA>





Closing remarks

Conclusion

Although the pandemic still ruled most of 2021 and part of 2022, and the conflict in Ukraine has had large impact on the world in general, Global IFA, its branches and its regions have been able to adapt and remain active. IFA will continue its efforts to make sure that IFA, a global organization, continues to work in a global manner, including, in its typical neutral way, all constituencies worldwide.

We are most grateful for the dedication and enthusiasm of so many members who spend part of their precious time to contribute to IFA – they are making and keeping IFA the unique, neutral and independent platform for study, research and dialogue on international taxation.

As always, we also want to thank our Chief Operating Officer, Cecile Riphagen, and her team at our Secretariat in Rotterdam, Ms Anja van Zwietering, Ms Marga Vink, Ms Anita Burggraaf and Ms Lizzy van Loon for their absolute dedication to the multiple activities of IFA, that they very competently manage on a daily basis. They were absolutely decisive throughout the pandemic.

We look forward to our first in person annual congress since 2019 and hope to see you all at the Berlin Congress from 4 – 8 September 2022.

August 2022

A handwritten signature in blue ink, appearing to read 'JBEL', is positioned above the typed name of the Secretary General.

Jean-Blaise Eckert
Secretary General IFA