

Establishment of a new IFA Branch

General information IFA

Our Association has a total membership of more than 13.000 members, with IFA Branches in more than 70 countries. Direct membership is possible in jurisdictions where there is as yet no IFA Branch. Membership of our Association is open to individuals and corporations alike.

IFA members may access, via the secured section of Global IFA's website, the 'Cahiers de Droit Fiscal International' in digital form containing the general reports on the Main Subjects to be discussed at the Annual IFA Congress and the national reports, prepared by the IFA Branch reporters. Furthermore, they may register at a reduced rate for the IFA Annual Congresses. Corporate members may send two delegates from their company to the Annual IFA Congresses at the reduced members' fee applicable to their corporate membership. Moreover, members may:

- Participate in Global IFA (virtual) activities
- Access the secured part of the website (www.ifa.nl) that contains a repository of annual publications, Annual IFA Congress documents, research papers and other documents of interest
- Receive IFA newsletters
- Participate in IFA Branch and IFA Regional activities: check the IFA calendar on <https://www.ifa.nl/calendar>

Applicants for direct membership will be registered in the files of Global IFA upon receipt of one completed application form, the payment of their membership fee for the first year and two letters of recommendation by IFA members. If the recommendation letters proof is difficult to provide, a Curriculum Vitae or company profile should be provided.

An applicant shall be officially admitted as member by IFA's Executive Board. Applications for membership submitted prior to the Annual IFA Congress are considered for the current year; applications submitted after the Annual IFA Congress are considered for the subsequent year.

Establishment IFA Branch

We refer to Chapter 11/Article 34 of the IFA Articles of Association for the provisions governing the establishment of an IFA Branch. One of the provisions states that membership must be at least at 10 members. Every effort should be made to have a balanced membership in the sense that various professional categories (government, academia, judiciary, tax advisers, in-house tax professionals etc.) are represented. When 10 members have been recruited, these members will remain 'direct members' of IFA until the IFA Branch is recognised. Recognition of an IFA Branch is decided upon by IFA's Executive Board.

The members of the highest management/executive body proposed by the IFA Branch have to be approved by IFA's Executive Board prior to their appointment. In addition, the Statutes or Constitution of the IFA Branch shall provide that IFA's Executive Board has the right to:

- request and receive any information from the IFA Branch as it deems necessary for the purposes and objectives of IFA;
- request for a Global IFA representative, as decided by IFA's Executive Board, to participate in the meetings of the local Branch's board.

The General Secretariat of Global IFA will scrutinise the IFA Branch's Statutes or Constitution, which usually have to be registered in the jurisdiction of establishment according to that jurisdiction's local law. The final draft Statutes or Constitutions of the IFA Branch should be sent to the IFA General Secretariat for approval by IFA's Executive Board. In this connection, please find enclosed a copy of the "Model Clauses and further requirements" which should be taken into consideration when drafting the Articles of Association of an IFA Branch. These Model

Clauses and further requirements serve the purpose of harmonising the Statutes or Constitutions in the various jurisdictions, thereby allowing for the possibility of having the Statutes or Constitution drafted in the legal format required by the various jurisdictions.

Rotterdam, IFA General Secretariat, January 2026