



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 71 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 receive the 'Cahiers de Droit Fiscal International' in digital form containing the general reports on the Main Subjects to be discussed at the IFA Annual Congress and the national reports, prepared by the IFA Branch reporters. Furthermore, they are entitled to register at a reduced rate for the IFA Annual Congresses. Corporate members may send two delegates to the IFA Annual Congresses at the reduced congress fee. Moreover, members are entitled each year to:

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

Applicants for 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 recommendation letters proof is difficult to provide, a Curriculum Vitae or company profile will suffice. An applicant will be officially admitted as member by IFA's Executive Board. Applications for membership submitted prior to the IFA Annual Congress are considered for the current year; applications submitted after the IFA Annual 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 10 members. Every effort should be made to have a balanced membership in the sense that various professional categories (government, university professors, members of the judiciary, tax advisers, 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 nominate one of the members of the highest management/executive body of the IFA Branch.

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 a 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, General Secretariat, December 2024