



Annual Report of the Secretary General 2016/2017

Dear fellow IFA Members,

2016/2017 was memorable for its 70th successful Annual Congress in Madrid with more than 2200 participants including accompanying persons. It also saw the first digital version of the IFA Cahiers, the first Traveling Lectureship Programme held in Central Europe and a growing number of regional IFA activities across the globe. The highlights of the Madrid Congress of IFA and the activities since September 2016 are summarised hereafter.

In memoriam

Gordon Cooper AM (Australia) passed away on 24 June 2017 in Sydney four days after a tragic accident. Gordon was an active member and an incredible asset to the IFA community over the course of his 35 years of membership. Amongst many other duties, he served as Chairman of the Australian Branch for over 15 years, from 2002 until 2017. Prior to his role as Chairman, he was a committee member from 1990 to 1999, whilst also taking on the roles of Technical Programme Co-ordinator and Deputy - General Counsel over this period. Mr. Cooper was on the committee that organised the IFA Annual Congress in Sydney in 2003.

We are grateful for his valuable contribution to IFA.

Madrid Congress (70th Congress, 25 – 30 September 2016)

IFA thanks Fernando Serrano Antón, Chair of the IFA 2016 Madrid Congress, and his Organising Committee, José Palacios Pérez (Secretary), Paloma Menéndez Durán (Vice-Secretary) and Domingo Carbajo Vasco (Treasurer).

The Spanish Branch organised an excellent and successful Congress for 2248 participants including accompanying persons. Memorable events include the dynamic display of Spain's wonderful cultural and folkloric diversity held in the main bull ring of the historic Plaza de Toros Las Ventas, the museum evening at the famous Museo Nacional del Prado and the unforgettable Gala Dinner at Madrid's historic city hall the Palacio de Cybeles.

Scientific Programme

IFA would like to thank everyone involved for their excellent contributions to the Scientific Programme of the Madrid Congress.

Carolina del Campo (Spain) was the General Reporter on Subject 1, "Dispute resolution procedures in international tax matters". Michael Danilack (USA) acted as Chair. The Panel consisted of Karsten Flüchter (Germany), Achim Pross (OECD), Harry Roodbeen (Netherlands) and Laura Turcan (Austria). Alexia Kardachaki (Netherlands/Greece) acted as Secretary.



International Fiscal Association

Annex 7 – GC/GA
meeting Rio 30 August 2017

“The notion of tax and the elimination of international double taxation or double non-taxation” was the topic of 2016 Subject 2 with Marjaana Helminen (Finland) as General Reporter, Adolfo Martín Jiménez (Spain) as Chair and Ricardo García Antón (Spain) as Secretary. The Members of the Panel were: Patricia Brown (USA), Wei Cui (PRC), Johanna Hey (Germany), Luis Eduardo Schoueri (Brazil).

Seminar A, “Corporate tax officers respond to BEPS”, was chaired by Peter Barnes (USA). Jesper Barenfeld (Sweden), Clive Baxter (Denmark), Patrick Brown (USA), Christian Kaeser (Germany) and Renata Ribeiro Kingston (Brazil) were Members of the Panel. Elizabeth Gil Garcia (Spain) acted as Secretary.

Seminar B dealt with “Taxation of activities performed in breach of legal regulations (illegal activities)”. Chair was Colin Campbell (Canada) and Members of the Panel were Peter Blessing (USA), Mariana Eguiarte (Mexico), Jacques Malherbe (Belgium), Andrea Parolini (Italy) and John Prebble (New Zealand). Kim Maguire (Canada) acted as Secretary.

“Making intelligent investment decisions (tax incentives in Latin America and their effectiveness)” was the topic of Seminar C, chaired by Manuel Tron (Mexico). Panel Members were Daniel Armesto (Spain), Alex Córdova Arce (Peru), Armando Lara Yaffar (Mexico), Jessica Power (Chile) whilst Alberto Benschmol (Venezuela) acted as Secretary.

Seminar D, “IFA/EU” was chaired by Pasquale Pistone (Italy). The Panel Members were Robert Danon (Switzerland), Carol Dunahoo (USA), Richard Lyal (EU) and Emmanuel Raingeard (France). Joao Nogueira (Portugal) acted as Secretary.

Seminar E “IFA/OECD” was chaired for the second time by Wolfgang Schön (Germany). The Panel was made up by Jorge Correa (Mexico), Maikel Evers (OECD), Maria Garde (Spain), Melissa Geiger (United Kingdom), Achim Pross (OECD), Akhilesh Ranjan (India), Pascal Saint-Amans (OECD) and Robert Stack (USA). Peter Hongler (Switzerland) was the Secretary.

Seminar F was a special Tax Judges Seminar with the topic: “Access to a Tax court and the rights to property and to equal treatment”. The session was chaired by Advocate-General Peter Wattel (Netherlands). Panel Members were Judge Jennifer Davies (Australia), Judge Dennis Davis (South Africa), Judge Rudolf Mellinshoff (Germany) and Judge Robert Spano (France). Tjebbe Gerverdinck (Netherlands) acted as Secretary.

Seminar G dealt with “VAT and direct taxation of digital economy”. Rita de la Faria (United Kingdom/Portugal) acted as Chair and Fabricio Costa R. Campos (Brazil) as Secretary. Joachim Englisch (Germany), Charlène Herbain (Luxembourg), Rick Krever (Australia) and Eduardo Traversa (Belgium) were Members of the Panel.

At Seminar H “Recent developments in international taxation” was the theme with Daniel Gutmann (France) as Chair for the third time. Panelists were Min Guy (PRC), Xavier Oberson (Switzerland),



Akhilesh Ranjan (India), David Rosenbloom (USA) and Jonathan Schwarz (United Kingdom). Secretary was Bob Michel (Belgium).

“Taxation of venture capital: funds, managers and investment structure” was the subject of Seminar I, chaired by Sonia Velasco (Spain). Panel Members were: Niall Bojana (EU), Damien Crossley (United Kingdom), Philip Kerfs (OECD), Meir Linzen (Israel), Raul Papotti (Italy) and Federico Saruggia (Italy). Cristina Mayo Rodriguez (Spain) was the Secretary.

The topic of Seminar J was “Taxation of sportspersons, sport organisations and sport events”, chaired by IFA’s former Secretary General Han Kogels (Netherlands). Panel Members were Anna Gunn (Netherlands), Daniel Sandler (USA), Jacques Sasseville (OECD) and Xavier Oberson (Switzerland). Alvaro Antón Antón (Spain) acted as Secretary.

Special luncheons

On Monday 26 September 2016, the Government Luncheon took place with approximately 105 participants and the event was attended by IFA’s President Porus Kaka and Stef van Weeghel, Chair of the PSC. The Corporate Tax Officers Event took place on the same day and was attended by IFA’s General Treasurer Jos Beerepoot. Approximately 100 participants attended. Finally, the luncheon for Academics was also organised, with around 90 attendees and attended by IFA’s former Secretary General Han Kogels and Jean-Blaise Eckert, Secretary General.

Honorary Members

During the Congress in Madrid the General Assembly appointed the following persons, Honorary Member of IFA for their tremendous contributions to IFA over many years:

- Richard Vann (Australia)
- Guglielmo Maisto (Italy)
- David Rosenbloom (USA)
- Kees van Raad (Netherlands)
- Han Kogels (Netherlands)

IFA Branches

At its meeting during the Madrid Congress, the General Council of IFA accepted the application of two new IFA Branches in Bosnia-Herzegovina and Guatemala. IFA now has 70 Branches and several countries have expressed their interest in establishing IFA Branches. Membership of IFA now stands at 12.648 (per 5 July 2017) from 114 countries.

Regional and bilateral IFA Conferences

Since the 2016 Madrid Congress many IFA Branches organised successful conferences at local or regional level. The complete list is published on the website up to the extent that the activities were communicated to Central IFA. Hereunder some examples of regional meetings and bilateral



conferences, as well as meetings of organisations with which IFA has a standing cooperation, most of them attended by representatives of Central IFA:

- The IFA USA Annual Conference, New York, USA, 22 and 23 February 2017
Attended by Stef van Weeghel and Porus Kaka
- Annual IFA International Tax Conference, Toronto, Canada, 25 and 26 April 2017
Attended by Scott Wilkie
- The 3rd Asia Pacific conference in New Delhi, 28 and 29 April 2017
Attended by Porus Kaka, Stef van Weeghel and Jan-Blaise Eckert
- The 11th Asia Africa Conference in Mauritius, 18 and 19 May 2017
Attended by Porus Kaka
- The Nordic IFA seminar on International Tax Dispute Resolution in Uppsala, Sweden, 18 and 19 May 2017
Attended by Stef van Weeghel

- 9th Latin American Regional Conference, Buenos Aires, Argentina, 31 May – 2 June 2017
Attended by the EC with its Spring meeting
- The Traveling Lectureship Programme in Europe, 19 – 26 June 2017
Attended by Brian Schneiderman, Bertil Wiman and Robert Danon representing IFA.

More detailed reports on these successful Regional Conferences can be found on the IFA website.

Executive Committee (EC) of IFA

The EC met in Madrid (25 September 2016) and in Buenos Aires (2 June 2017).

Composition EC

At the 2016 IFA Congress in Madrid the following EC Members retired from office:

- Han Kogels (Netherlands) as Secretary General
- Andre Valle Billinghamurst (Peru)

IFA is grateful for all the work they did during their term.

The following persons were appointed in the EC at the Madrid Congress:

- Jean-Blaise Eckert (Switzerland) as Secretary General
- Paul Morton (United Kingdom)
- Maurus Winzap (Switzerland)
- Edgar Anaya (Mexico)
- Cecilia Delgado (Peru)

IFA President, Porus Kaka will retire in 2017 after a term of four years. Murray Clayson (UK) has been appointed President-Elect at the Madrid congress. He will succeed Porus Kaka at the Rio Congress.



The following persons were re-appointed for another term of two years:

- Maarten van der Weijden (Netherlands)
- Bertil Wiman (Sweden)
- Antonella Magliocco (Italy)

The Subcommittee on Regional Activities and the Traveling Lectureship Programme

During its Congress meeting the EC founded the Subcommittee on Regional activities. The objective of this subcommittee is to research the possibilities to enhance IFA in various regions and assist national IFA Branches in the development of activities. The subcommittee is chaired by Brian Schneiderman (Canada) who introduced the Traveling Lectureship Programme.

Traveling Lectureship Programme Central Europe

At the EC Spring meeting the Subcommittee for Regional Activities reported on the launch of the Traveling Lectureship Programme. This programme, designed to introduce and enhance IFA in the region of Central Europe, formed a first step towards the creation of a European Region and entailed a number of lectures given by four distinguished professors in nine cities in Central Europe. The lectures consisted of an introduction on IFA in general and a comprehensive seminar on implementation of the Multilateral Convention (MLI). The Programme has been a tremendous success introducing IFA and connecting to the local Branches. IFA thanks Brian Schneiderman, Victor Matchekhin (Russia) and Bertil Wiman (Sweden) for representing IFA, as well as Robert Danon (Switzerland), Guglielmo Maisto (Italy), David Duff (Canada) and Philip Baker (United Kingdom) for their considerable contributions.

IFA would like to thank the IFA Branches of France, Switzerland, United Kingdom, Belgium and the Netherlands for their generous contribution and support to make the TLP possible.

The Subcommittee on Regional Activities will continue its work in the years to come.

Annual Financial Report

At its 2017 Spring meeting the EC approved the financial report 2016, provided by IFA's General Treasurer, Jos Beerepoot. 2016 reported a surplus due to the fact that the Spanish Branch made a generous contribution of 112.000 Euro (instead of 100.000 Euro) to IFA. Also, modest cost savings occurred concerning the digitisation of the Cahiers. The financial report will be submitted to the General Council, for final approval by the General Assembly at their combined meeting during the 2017 Rio Congress.

Future IFA Congresses

Many Branches have organised successful IFA congresses in the past and IFA is fortunate to have more Branches showing an interest in hosting a future Annual Congress. After ample consideration the EC decided to allocate the IFA Congress of 2024 to Melbourne, Australia.



Permanent Scientific Committee (PSC)

The PSC met in Madrid (25 September 2016) and in Lisbon (2-3 February 2017).

Composition PSC

A large number of PSC members retired at the Madrid Congress:

- Claus Staringer (Austria)
- Ana Claudia Utumi (Brazil)
- Ricardo Escobar (Chile)
- Marjaana Helminen (Finland)
- Mukesh Butani (India)
- Ji Hyun Yoon (Republic of Korea)
- Ricardo Gomez-Barreda (Spain)
- Robert Danon (Switzerland)
- Philip Baker (United Kingdom)

IFA is grateful for their valuable time and input.

The following persons were appointed in the PSC at the Madrid Congress:

- Georg Kofler (Austria)
- Francisco Selame (Chile)
- Pranav Sayta (India)
- Yoon Oh (Republic of Korea)
- Jennifer Roeleveld (South Africa)
- Fernando Serrano Antón (Spain)
- Pascal Hinny (Switzerland)
- Jonathan Schwarz (United Kingdom)
- Miranda Stewart (Australia)
- José Carlos Silva (Mexico)

The Chair of the PSC, Stef van Weeghel (Netherlands) will retire in 2017. He will be succeeded by Robert Danon (Switzerland).

The following persons were re-appointed for another term of two years:

- Jorge Gebhardt (Argentina)
- Craig Elliffe (New Zealand)
- Jürgen Lüdicke (Germany)
- Valerio Barbantini (Italy)
- Wei Cui (PRC)

After almost 20 years of PSC membership, Jacques Sasseville (OECD) has moved on to another position and was succeeded by Jefferson Vanderwolk (OECD) as ex officio member of the PSC. The PSC thanks Jacques Sasseville for his very valuable contribution. Finally, the Mexican Branch appointed Ricardo Rendón as its co-opted member for the 2020 Cancun Congress.



At the end of the Rio Congress Ana Claudia Utumi (Brazil) will retire and Germany will nominate its co-opted member for the 2021 Congress in Berlin.

Scientific Programme of IFA

At its meetings, the PSC extensively discussed the Subjects and Seminars for the Congresses 2017-2020. Valuable contributions were made by the General Reporters, the Chairs of the Sessions and the members of the Programme Working Group.

A strategic Subcommittee PSC was also founded. In the near future this Subcommittee will take a closer look at the choice of topics, the various scientific Prizes, the Poster Programme and the format of the Congress in general.

Publications and communication

IFA Cahiers Online

In line with the approval by the GC/GA of the step-by-step digitisation of the IFA Cahiers, the IFA Cahiers are now fully available online. The digital publication consists of the General Reports as well as all Branch Reports including the biographies.

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 now 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 digital publications are made available through the websites of IFA, of its sister organisation IBFD and of the publisher.

As of 2016 the printed publication of the Cahiers consists of the General Reports of both Subject 1 and Subject 2, together with EU Reports and short biographies of all Branch Reporters. By continuing the printing of the General Reports, IFA will sustain the legacy of the Cahiers.

2016 Cahiers

Volume 101a of the Cahiers 2016 (Dispute resolution procedures in international tax matters) includes a General Report by Carolina del Campo (Spain) and 39 Branch Reports.

Volume 101b (The Notion of tax and the elimination of international double taxation or double non-taxation) counts 43 Branch Reports, next to the General Report by Marjaana Helminen (Finland) and the EU Report by Pietro Selicato (Italy).

Website and Congress App

The IFA website provides up-to-date information on the activities of all IFA Branches and of Central IFA. The secured part of the website is accessible to members only and informs the members on the meetings and gives access to the Congress documents.



The Congress App is developed every year specifically for the Annual IFA Congress and provides all information on the scientific and social programme as well as on Congress participants and speakers. The App has become a traditional feature during the Annual IFA Congresses, which is highly appreciated by the attendants. The coming years will see a further development and the launch of an IFA App for its members.

Global IFA Newsletter

The past year saw 6 digital issues of the Global IFA Newsletter covering the IFA activities taking place in all regions and keeps track of important developments in the world of international taxation. Interviews with several the OECD and IFA members on current issues have been published and the YIN Community and the Women in IFA Network (WIN) have separate sections providing all information on their activities.

Young IFA Network (YIN)

IFA's young community is thriving as more and more Branches have become interested in YIN. More than 46 IFA Branches have YIN Representatives that promote and coordinate the YIN activities in their Branches.

IFA President YIN Scientific Award

In 2017 the Jury, chaired by Miranda Stewart (Australia), received 5 applications. The Jury concluded to award the prize to Dhruv Sanghavi (India) for his work entitled "The Proposed Tiebreaker Rule in OECD/G20 BEPS Action 6: A Critical Examination of the Possible Motives and Means, and a Potential Alternative".

The Jury further decided to grant the work "On the Source and Taxation of Royalties in Hong Kong" written by Stefano Mariani (Hong Kong) with an honourable mention as well as to the work of Nathalie Bravo (Venezuela) entitled "The Multilateral Tax Instrument and Its Relationship with Tax Treaties".

YIN activities

During the 2016 Madrid Congress successful and well attended YIN activities have been organised, such as the YIN Seminar and the YIN Party at one of Europe's famous night clubs Joy Eslava.

YIN has a separate section in the quarterly IFA Newsletter in which regular updates can be found, and the YIN Community is present on LinkedIn and on Facebook. Ten years after its initiation, YIN 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.



Women IFA Network (WIN)

2016 saw the further consolidation and growth of the Women IFA Network (WIN). IFA strives at being representative, not only for the four corners of the globe but also for a dynamic international tax community. Ten years ago talented young professionals in the field of international taxation joined forces and founded the by now established Young IFA Network (YIN). Now the Women of IFA Network (WIN) has been established to represent and connect the many professional women working in international tax.

In recent years, the female membership of IFA has grown to more than 2.000 female members across the globe; there is a fast growing awareness of the significance of professional women in international taxation. Trying to connect these women to create a network and discuss common issues, a WIN activity will again be organised at the 2017 Rio Congress.

IFA Prizes

Mitchell B. Carroll Prize

The Jury for the MBC Prize received 24 entries from Australia, Austria (2x), Brazil (2x), France, Germany (2x), India (3x), Italy, Mexico, Netherlands (2x), Norway, Poland (2x), Spain (3x), Switzerland (2x) and Turkey. We are very grateful for the time and efforts spent by the Jury members in meeting this daunting task. The Jury concluded to award the 2017 Prize to Carsten Hohmann (Germany) for his work "Beschränkung des subjektbezogenen Verlusttransfers im Kapitalgesellschaft-steuerrecht. Eine vergleichende Untersuchung der Rechtslage in den Ländern Deutschland, Österreich, Schweiz, Vereinigtes Königreich und USA unter besonderer Berücksichtigung der Entwicklung in Deutschland". An honourable mention was granted to Andreas Kallergis (France) for his work "La compétence fiscale (Jurisdiction to Tax)".

Maurice Lauré Prize

The Jury for the ML Prize received 3 entries, namely from Belgium, Poland and South Africa. They unanimously concluded to award the 2017 Prize to Marta Papis-Almansa (Poland) for her work entitled "Insurance in European VAT: Current and Preferred Treatment in the Light of the New Zealand and Australian GST Systems". An honourable mention was granted to Alice Pirlot (Belgium) for her work "Environmental cross-border taxation from an international (trade) law perspective: Bringing coherence to the legal chaos".

Closing remarks

The past year was noteworthy with a successful Congress in Madrid hosted by the Spanish Branch, the launch of digital Cahiers, the start of the Traveling Lectureship Programme and a growing number of regional, bi-lateral and trilateral conferences. IFA is certainly expanding and again two new Branches



were established. 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 IFA the unique independent platform for study, research and dialogue on international taxation.

After eight years in office as Secretary General of IFA, Han Kogels retired at the end of the 2016 Madrid Congress. We want to take this opportunity to thank him for all the valuable work he has done for IFA.

IFA's objectives are the study and advancement of international and comparative law in regard to public finance by organising Annual Congresses, Regional Conferences and publishing scientific research while taking current fiscal developments and changes in local legislation into account. Reaching these objectives assumes that IFA must remain a neutral, technical and non-lobby organisation.

Traditional fiscal borders are fading in a global economy that is becoming more digitised by the day. An increasing number of jurisdictions in the world is getting involved in international taxation and the BEPS project of the OECD will also leave its impact. These continuing developments will provide IFA with ample opportunity to fulfil its objectives and grow stronger in all regions across the globe.

Finally, I would like to thank my fellow Executive Board members for their valuable time and continuous effort, and our General Secretariat who under the leadership of Cécile Riphagen accomplishes an enormous job on a daily basis.

July, 2017
Jean-Blaise Eckert
Secretary General IFA