

# Global IFA Travelling Lectureship Programme 2025

**Topic: Pillar Two (Global Minimum Tax) and its  
ramifications**

**29 JULY, TUESDAY  
JOHANNESBURG**



**International Fiscal Association**





# Johannesburg, South Africa

**29 July, Tuesday**

🕒 **17:00-18:30**

📍 **Location:**

**Webber Wentzel**

**90 Rivonia Road, Sandton 2196,  
Johannesburg**

**Language:** English

**Registration:** complimentary

**To register, please complete the [form](#)  
(link is also provided at the *Global IFA website*)**

## Lecturer:



**Prof. Stephen Shay**  
(USA)

Stephen Shay is the Paulus Endowment Senior Tax Fellow and Adjunct Professor at Boston College Law School. He is the IBFD Visiting Global Scholar for 2024-25.

Mr. Shay has served as Deputy Assistant Secretary for International Tax Affairs in the United States Department of the Treasury and is a retired partner of Ropes & Gray LLP where he practiced international tax law for over two decades. He has been a Professor of Practice at Harvard Law School and a Lecturer at Yale Law School, Oxford University (MSc. in Taxation), University of Miami School of Law Graduate Tax Program, and the Leiden International Tax Institute.

Mr. Shay has served as an expert consultant to the United Nations and International Monetary Fund and he regularly provides pro bono technical assistance to governments of low-income countries through the auspices of the International Senior Lawyers Project. He has testified as an expert on U.S. international tax law in U.S. Federal and State courts, in tax cases in Australia, Ireland and New Zealand, and before tribunals in investor-state arbitrations.

Mr. Shay serves on the Executive Committee of the New York State Bar Association Tax Section, the Leadership Council of the Harvard Law School Wilmer Hale Legal Services Center, and the Amicus Committee of the American College of Tax Counsel. He is admitted to practice in New York and Massachusetts.

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## Topic: **Pillar Two (Global Minimum Tax) and its ramifications**



**Prof. Guglielmo Maisto**  
Global IFA President



**Prof. Adolfo Martín Jiménez**  
Global IFA IFA's PSC, Vice Chair



**Prof. Johann Hattingh**  
IFA South Africa President



**Dr. Emil Brincker**  
Cliffe Dekker Hofmeyr INC  
Director and Head of Tax & Exchange  
Control



**Ms. Karen Gale**  
FirstRand Group  
Head of International Tax

**South African Revenue Service**  
Invited and accepted



**16:30-17.00.**

Arrival attendees and Coffee

**17:00-17:05.**

Welcoming words:

- Prof. Guglielmo Maisto, Global IFA President
- Prof. Johann Hattingh, IFA South Africa President

**17:05-17:10**

Opening of scientific agenda:

- Prof. Adolfo Martín Jiménez, Global IFA IFA's PSC, Vice Chair: introduction of topic, objectives, travelling lecturer and panel composition.

**17:10-17:45**

Prof. Stephen Shay. Global Travelling lecturer's presentation:

Opening presentation blending a fundamental and practical international perspective with specific regional considerations. Emphasis will also be on the latest and most important developments, such as for example opened questions or the release of new Agreed Administrative Guidance.



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**17:45-18.15.**

Panel discussion

Dr. Emil Brincker, Director and Head of Tax  
& Exchange Control,

Cliffe Decker Hofmeyr Inc.

Ms. Karen Gale, Head of International Tax,  
FirstRand Group.

South African Revenue Service – invited  
and accepted.

**18:15-18:25.**

Q&A with the audience

**18:25-18:30.**

Closing Summary & Thanks

**18:30-19:30.**

Cocktail Reception

**29 JULY 2025**  
**JOHANNESBURG**



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## LOCATION

**WEBBER WENTZEL**

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# Global IFA TLP 2025: Locations



## Topic: **Pillar Two (Global Minimum Tax)** and its ramifications

### Europe

Berlin, Germany -  
26 February, Wednesday

Brussels, Belgium -  
27 February, Thursday

### North America

Toronto, Canada -  
25 March, Tuesday

Washington DC, USA -  
26 March, Wednesday

### Asia Pacific

Mumbai, India -  
7 April, Monday

Singapore -  
9 April, Wednesday

Seoul, Republic of Korea -  
11 April, Friday

### Latin America

Buenos Aires, Argentina -  
30 June, Monday

São Paulo, Brazil -  
2 July, Wednesday

Lima, Peru -  
4 July, Friday

### Africa

Johannesburg, South Africa -  
29 July, Tuesday

Lagos, Nigeria - 31 July, Thursday





# IFA 2025 LISBON

5-9 OCTOBER 2025

*THE UNMISSABLE CONGRESS FOR INTERNATIONAL TAX EXPERTS*

## *Highlights*

### **Main Subjects**

*Subject 1. Residency of legal entities for corporate income taxation*

*Subject 2. Improper use of tax treaties and source taxation: policy, practice and beyond*

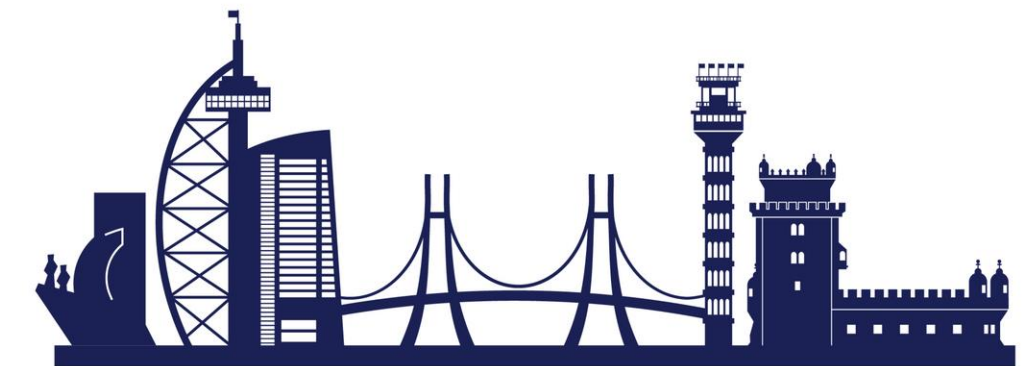
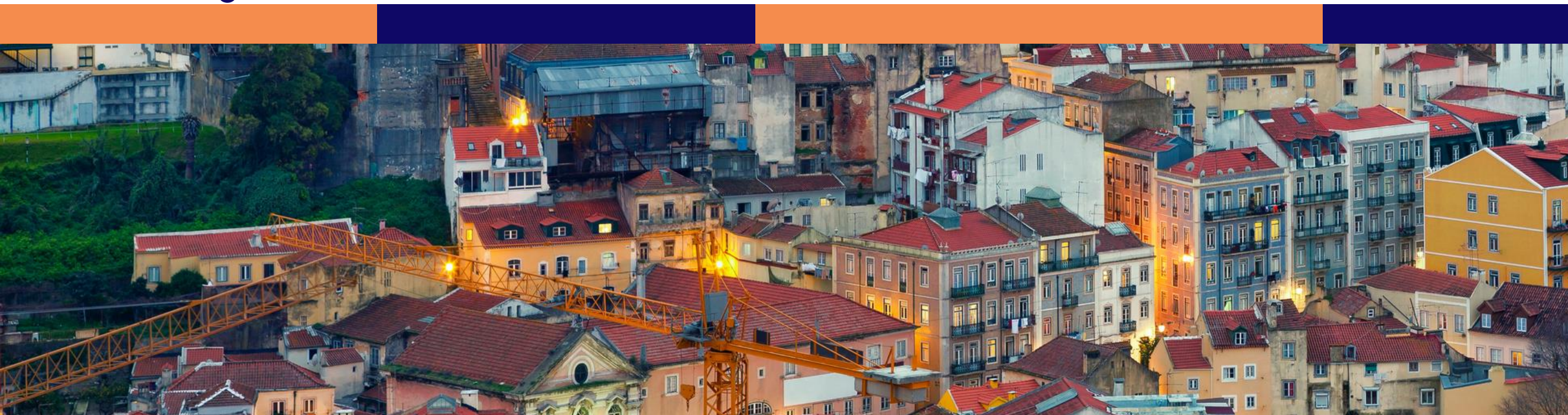
**8 Scientific Seminars**

**8 Social & Networking events**

*Visit Congress Website for the details*



[www.ifa2025lisbon.com](http://www.ifa2025lisbon.com)



**IFA 2025** | 77TH CONGRESS OF  
THE INTERNATIONAL  
FISCAL ASSOCIATION  
LISBON, PORTUGAL, 5 – 9 OCTOBER 2025