

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. 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

17:00-17:10.

Welcoming words:

- Global IFA Representative
- Prof. Johann Hattingh,
IFA South Africa President

17:10-17:15

Opening of scientific agenda:

- Global IFA Permanent
Scientific Committee
Representative: introduction
of topic, objectives, travelling
lecturer and panel
composition.

17:15-17:45

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.

**29 JULY, TUESDAY
JOHANNESBURG**



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

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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

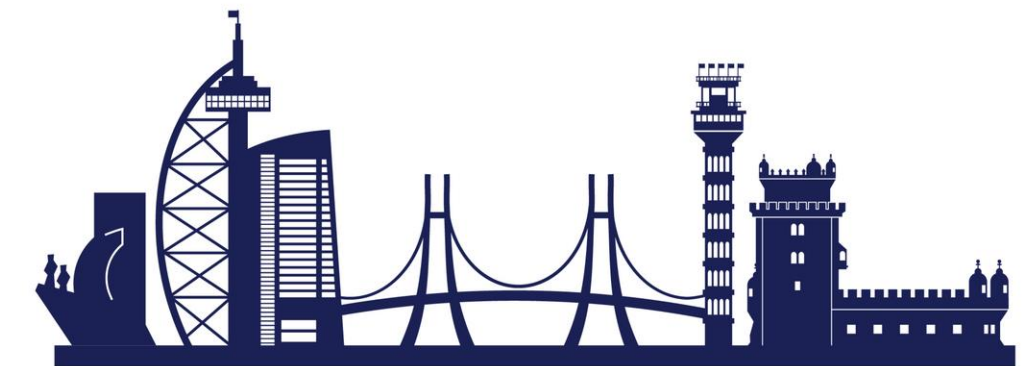
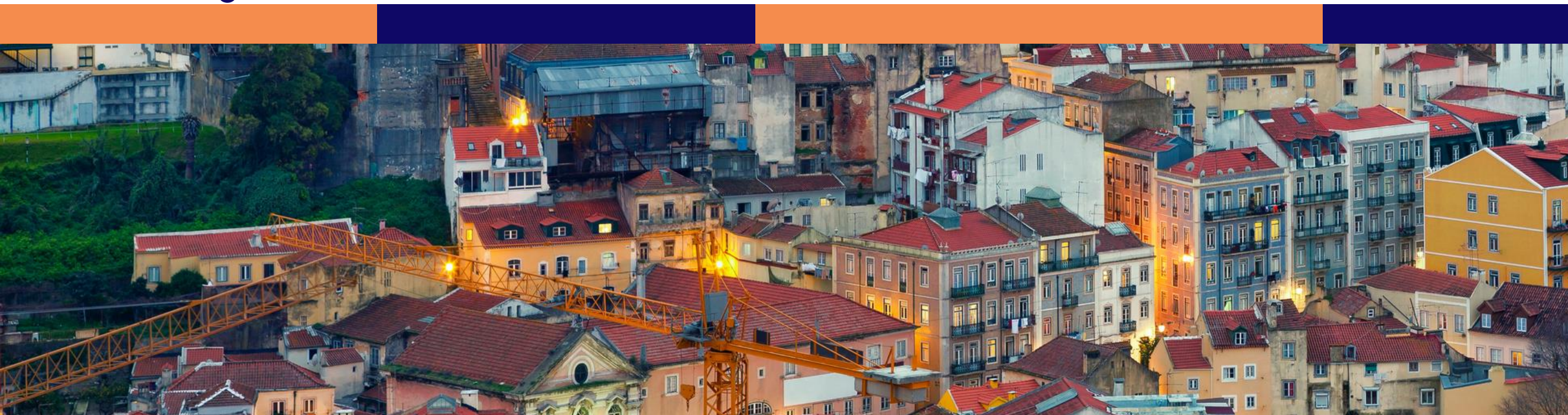
8 Scientific Seminars

8 Social & Networking events

Visit Congress Website for the details



www.ifa2025lisbon.com



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