



Annual Report of the Secretary General 2017/2018

Dear fellow IFA Members,

2017/2018 was memorable for its 71st successful Annual Congress in Rio de Janeiro with more than 2000 participants including accompanying persons. It also saw a complete upgrade of the IFA website including the Cahiers in digital format, the celebration of IFA's 80th Anniversary, a growing number of regional IFA activities across the globe and the foundation of the European Region, as an extension and replacement of the CEE Region. The highlights of the Rio de Janeiro Congress of IFA and the activities since August 2017 are summarised hereafter.

Rio de Janeiro Congress (71st Congress, 27 August – 1 September 2017)

IFA thanks Gustavo Brigagão, Chair of the IFA 2017 Rio de Janeiro Congress, and his Organising Committee: Ana Claudia Akie Utumi, André Gomes De Oliveira, Carlos Adolfo Teixeira Duarte, Carlos H. Bechara, Flávia Cavalcanti, Marcos André Vinhas Catão and Roberto Duque Estrada.

The Brazilian Branch organised an excellent and successful Congress for over 2000 participants including accompanying persons. Memorable events include the dynamic display of Brazilian's wonderful cultural evening held at Sugarloaf, the museum evening at the Museu do Amanhã (Museum of Tomorrow) and the splendid party at the Gala Dinner.

Scientific Programme

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

Steve Shay (USA) and Allison Christians (Canada) were the General Reporters on Subject 1, "Assessing BEPS: origins, standards, and responses". Robert Danon (Switzerland) acted as Chair. The Panel consisted of Marienne Coutinho (Brazil); Sjoerd Douma (EU Reporter); Akhilesh Ranjan (India); Pascal Saint-Amans (OECD) and Sam Sim (Singapore). Jacob Heyka (Canada) acted as Secretary.

"The future of transfer pricing" was the topic of Subject 2 with Sergio André Rocha (Brazil) as General Reporter, Luís Eduardo Schoueri (Brazil) as Chair and Mateus Calicchio Barbosa (Brazil) as Secretary. The Members of the Panel were: Yariv Brauner (USA), Natalia Quiñones (Colombia), Jefferson VanderWolk (OECD), Richard Vann (Australia) and Isabel Verlinden (Belgium).

Seminar A, "Fragmentation of contracts and taxation", was chaired by Carmel Peters (New Zealand). Mary Bennett (USA), Craig Elliffe (New Zealand), Liselott Kana (Chile) and Jonathan Schwarz (United Kingdom) were Members of the Panel. Priscila Vergueiro (Brazil) acted as Secretary.

Seminar B dealt with "Automatic exchange of Information: a new standard?". Chair was Armando Lara Yaffar (Mexico) and Members of the Panel were Monica Bhatia (OECD), Alexandra Kadet (Russia), Mark Matthews (USA), Xavier Oberson (Switzerland) and Viktoria Wöhrer (Austria). Lucas De Lima Carvalho (Brazil) acted as Secretary.



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“Cost-sharing and cost contribution arrangements” was the topic of Seminar C, chaired by Sam Maruca (USA). Panel Members were Graeme Cooper (Australia), Marlies De Ruiters (Netherlands), Luciana Rosanova Galhardo (Brazil) and David Rosenbloom (USA) whilst Lauren Ann Ross (USA) acted as Secretary.

Seminar D, “Advanced pricing agreements and international tax impacts” was chaired by Bruno Gibert (France). The Panel Members were Matthew Frank (USA), Shefali Goradia (India), Monika Laskowska (Poland), Max Lienemeyer (EU) and Yuko Miyazaki (Japan). Céline Pasquier (France) acted as Secretary.

Seminar E, “IFA/OECD” was chaired for the third and last time by Wolfgang Schön (Germany). The Panel was made up by Maikel Evers (OECD), Johann Hattingh (South Africa), Guglielmo Maisto (Italy), Pascal Saint-Amans (OECD) and Mike Williams (United Kingdom). Selina Reif (Germany) was the Secretary.

“Economic crisis and protection of taxpayers’ rights – tax morality?” was the topic of Seminar F. The session was chaired by Ricardo Escobar (Chile). Panel Members were Christian Kaeser (Germany), Philippe Martin (France), Michael O’Connor (Canada) and Diego Quiñones (Colombia). Antonio Luis Da Silva Jr. (Brazil) acted as Secretary.

Seminar G dealt with “International indirect taxation of enterprise services: multilateral, internal or bilateral approach”. Joachim Englisch (Germany) acted as Chair and Karoline Spies (Austria) as Secretary. Piet Battiau (OECD), Rita De La Feria (United Kingdom), Rebecca Millar (Australia) and Yan Xu (PRC) were Members of the Panel.

Seminar H dealt with “Recent developments in international taxation” with Daniel Gutmann (France) as Chair for the fourth and last time. Panelists were Tatiana Falcão (Brazil), Peter Koerver Schmidt (Denmark), Michael Lennard (UN), Xavier Oberson (Switzerland), Diego Quiñones (Colombia), Willard Taylor (USA), Marcos Valadão (Brazil), Peter Van Dijk (Canada) and Scott Wilkie (Canada). Secretary was Jonathan Barros Vita (Brazil).

“International tax impacts of foreign exchange effects” was the subject of Seminar I, chaired by Raquel Novais (Brazil). Panel Members were: Manuel Benites (Argentina), Rodrigo Brunelli Machado (Brazil), Holly Goughnour (USA), Oliver Nussbaum (Germany) and Barbara Worndl (Canada). Bruna Marrara (Brazil) was the Secretary.

The “IFA/EU” Seminar was chaired by Pasquale Pistone (IBFD/Italy). Panel Members were Krister Andersson (EESC), Georg Kofler (Austria), Ruth Mason (USA) and Ioanna Mitroyanni (EU). João Nogueira (IBFD/Portugal) acted as Secretary.

Honorary President/Members



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During the Congress in Rio de Janeiro Porus F. Kaka was appointed by the General Assembly as Honorary President of IFA for his valuable work and endless contribution done over the years. The following members were appointed as Honorary Members of IFA for their tremendous contributions to IFA over many years.

- Frans Vanistendael (Belgium)
- Jacques Sasseville (Canada)
- Liselott Kana (Chile)
- Wolfgang Schön (Germany)
- Stef van Weeghel (Netherlands)

IFA Branches

IFA now has 70 Branches and several countries have expressed their interest in establishing IFA Branches. Membership of IFA now stands at more than 12,900 (per 5 June 2018) from 114 countries.

Regional and bilateral IFA Conferences

Since the 2017 Rio de Janeiro 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, Houston, USA, 22-23 February 2018
Attended by Murray Clayson
- Russian International Taxation Week, Moscow, Russia, 9-14 April 2018
Attended by Viktor Matchekin
- The 2018 Asia-Pacific Regional Tax Conference, Taipei, Chines Taipei, 19-20 April 2018
Attended by Niv Tadmor (EC) and Sanjay Iyer (YIN)
- IFA Conference in Canada, Calgary, Canada, 15-16 May 2018
- The 2018 Latin American Regional Tax Conference, San José, Costa Rica, 23-25 May 2018
Attended by Cecilia Delgado Ratto (EC)
- The Asia Africa Conference in Mauritius 17 -18 May 2018

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



80th Anniversary of IFA

On 18 May 2018 IFA celebrated its 80th Anniversary in the city of the IFA's headquarters: Rotterdam, the Netherlands. The celebrations started with a seminar on the future of international taxation: "Tax in a new universe, the role of Value Creation". It featured all IFA Regions and was chaired by IFA's Chair PSC Robert Danon (Switzerland) with Wolfgang Schon (Germany), Porus F. Kaka (India and Honorary President of IFA) and Peter Blessing (USA). The outstanding panel raised useful questions and ideas on how to use value creation as an instrument for ordering the new tax universe. The seminar was followed by a cocktail reception and dinner attended by almost 90 IFA friends.

Executive Committee (EC) of IFA

The EC met in Rio de Janeiro (27 August 2017) and in Rotterdam (18 May 2018).



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Composition EC

At the 2017 IFA Congress in Rio de Janeiro the following EC Members retired from office:

- Porus F. Kaka (Netherlands) as President
- Sushil Lakhani (India)
- John F. Nicolai (USA)

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

The following persons were appointed in the EC at the Rio de Janeiro Congress:

- Murray Clayson (United Kingdom) as President
- Bristar Cao (PRC)
- Kuntal Dave (India)
- Peter Glicklich (USA)
- Marta Villar (Spain)

The following persons were re-appointed for another term:

- Gustavo Brigagão (Brazil)
- Christian Comolet Tirman (France)
- Christian Kaeser (Germany)
- David Lee (Korea)
- Niv Tadmor (Australia)
- Brian Scheiderman (Canada)

Annual Financial Report

At its 2017 Spring meeting the EC approved the financial report 2017, provided by IFA's General Treasurer, Jos Beerepoot. 2017 shows a surplus of € 83.115 for the year 2017 which is added to the free reserves. Savings were made on the publication of the Cahiers by streamlining both the process of printed and digital publication. The financial report will be submitted to the General Council, for final approval by the General Assembly at their combined meeting during the 2018 Seoul Congress.

In 2017 the successful Travelling Lectureship Programme (TLP) was organised. As this project was not budgeted for, the costs of the TLP are allocated to the general travelling /representation costs and other administrative expenses. Five IFA Branches (Belgium, Netherlands, France, Switzerland and the UK) made a contribution to this programme and IFA thanks them for their support.

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 2025 to Stockholm, Sweden.

Branch Development Fund

During the EC meeting in Rio, the establishment of an IFA Branch Development Fund ("BDF") was proposed by Honorary President Porus Kaka. Following IFA's motto "growing local, becoming global", the overall objective of the BDF is to promote and enhance IFA and its objectives worldwide, via a continuing development of its branches. The proposal contains the setting up of a Branch fund of €50.000 including a generous contribution of our Honorary President of €15000. A Branch or Branches can send in an application in which they propose an activity to serve these objectives; the applications will be assessed by a dedicated Committee to be chaired by the Secretary General, Jean-Blaise Eckert (Switzerland). The EC approved of the proposal during its meeting in Rotterdam and the first call for applications will be published in the fall of 2018.



Permanent Scientific Committee (PSC)

Under the guidance of Chair Robert Danon (Switzerland) and Vice Chair Scott Wilkie (Canada), the PSC continued its valuable work and met in Rio de Janeiro (27 August 2017) and in Berlin (1-2 February 2018).

Composition PSC

The following PSC members retired at the Rio de Janeiro Congress:

- Stef Van Weeghel (Netherlands) as Chair
- Keiji Aoyama (Japan)
- Gauthier Blanluet (France)
- Daniel Garabedian (Belgium)
- Ana Claudia Utumi (Brazil)

IFA is grateful for their valuable time and input.

The following persons were appointed in the PSC at the Rio de Janeiro Congress:

- Robert Danon (Switzerland) as Chair
- Caroline Docclo (Belgium)
- Daniel Gutmann (France)
- Masao Yoshimura (Japan)
- Sjoerd Douma (Netherlands)

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

- Scott Wilkie (Canada) Vice-Chair
- Miranda Stewart (Australia)
- José C. Silva Sanchez-Gavito (Mexico)
- Dariusz Wasylkowski (Poland)
- Krister Andersson (Sweden)
- Peter Barnes (USA)

At the Rio de Janeiro Congress Rudolf Mellinghoff (Germany) was nominated as 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 2018-2021. Valuable contributions were made by the General Reporters, the Chairs of the Sessions and the members of the Programme Working Group.

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



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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.

2018 Cahiers

Volume 103a of the Cahiers 2018 (Anti-avoidance measures of a general nature and scope - GAAR and other rules) includes a General Report by Paulo Rosenblatt (Brazil) and Manuel E. Tron (Mexico), an EU Report, an OECD Report and 42 Branch Reports.

Volume 103b (Withholding tax in the era of BEPS, CIVs and digital economy) counts 38 Branch Reports, next to the General Report by Chang Hee Lee (Republic of Korea) and Ji-Hyun Yoon (Republic of Korea).

Website and Congress App

The IFA website has been completely updated and renewed in the summer of 2018. With a fresh and modern design, it provides up-to-date information on all IFA Branches, IFA Regions and Central IFA. New features will be added continually such as short videos of the Congresses, a best practices guide for Branches and an interactive platform for IFA members. 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.

In 2017 the IFA App was developed which includes not only up to date information on IFA and messages to its community but also the Congress App, developed specifically every year for the Annual IFA Congress. It 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.

Young IFA Network (YIN)

IFA's young community is thriving as more and more Branches have become interested in YIN. More than 57 IFA Branches have YIN Representatives that promote and coordinate the YIN activities in their Branches.

IFA President YIN Scientific Award

In 2018 the Jury, chaired by Miranda Stewart (Australia), received 2 applications. The Jury concluded to award the prize to Félix Daniel Martínez Laguna (Spain) for his work entitled "Abuse and Aggressive Tax Planning: Between OECD and EU Initiatives. The Dividing Line between Intended and Unintended".

YIN activities

During the 2017 Rio de Janeiro Congress successful and well attended YIN activities have been organised, such as the YIN Seminar and the YIN Party at Le Club Vogue Square.

YIN has a separate section in the 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



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support of Central IFA in its actions to make IFA even stronger in the future.

Women IFA Network (WIN)

2017 saw the further consolidation and growth of the Women IFA Network (WIN) and the establishment of the WIN Steering Committee. WIN has been established to represent and connect the many professional women working in international tax. The objective is to level the playing field for women and to increase the involvement of women in all IFA levels, including improving the representation of women in the PSC and the scientific programme of IFA.

In recent years, the female membership of IFA has grown to more than 2.000 female members across the globe; there is a 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 2018 Seoul Congress.

IFA Prizes

Mitchell B. Carroll Prize

The Jury for the MBC Prize received 18 entries from Austria (2x), Brazil (2x), Chile, France (2x), Germany, Hong Kong, Italy (3x), Netherlands, PRC, South Africa, Spain, Uruguay and the USA. 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 2018 Prize to Noemi Strotkemper (Germany) for her work " "Das Spannungsverhältnis zwischen Schiedsverfahren in Steuersachen und einem Internationalen Steuergerichtshof. Möglichkeiten zur Verbesserung der Streitbeilegung im Internationalen Steuerrecht".

An honourable mention was granted to Kevin Jestin (France) for his work "La notion d'abus de convention fiscale internationale.

Réflexions à la lumière des droits français et américain".

Maurice Lauré Prize

The Jury for the ML Prize received 4 entries, namely from Austria, France, Germany and PRC. They unanimously concluded to award the 2018 Prize to Jasmin Kollmann (Austria) for her work entitled "Taxable Supplies and their Consideration in European VAT; General Theory and Selected Issues of the Digital Economy - A Need for a New Set of Rules?".

Closing remarks

The past year was noteworthy with a very successful Congress in Rio de Janeiro hosted by the Brazilian Branch, the establishment of a Branch Development Fund, the foundation of the European Region and a growing number of regional, bi-lateral and trilateral conferences. IFA is certainly "growing local, becoming global".

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 and keeping IFA the unique, neutral and independent platform for study, research and dialogue on international taxation.

We also want to thank our General Manager, Cecile Riphagen, and all employees of our Secretariat in Rotterdam, Ms Anja van Zwietering, Ms Marga Vink, Ms Anita Burggraaf and Ms Wies van der Sluis for their absolute dedication to the multiple activities of IFA, that they very competently manage on a daily basis.



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After four years in office as President of IFA, Porus F. Kaka retired at the end of the 2017 Rio Congress. We want to take this opportunity to thank him again for all the valuable work he has done for IFA. We also wish to thank again Stef Van Weeghel who retired after four years of Chairmanship of the PSC.

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, in all its global, regional, national and local activities, must remain a neutral, technical, independent 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.

5 July 2018

Jean-Blaise Eckert

Secretary General IFA