



# **INTERNATIONAL TAX CONFERENCE**

## **CURRENT TRENDS IN INTERNATIONAL TAXATION IMPLICATIONS AND CHALLENGES FOR DEVELOPING COUNTRIES**

**Fiscal Association – IFA in Bosnia and Herzegovina**

***Location:* Sarajevo, Bosnia and Herzegovina**

***Dates:* 30-31 October 2019**

***Venue:* Swissôtel Sarajevo**





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## ABOUT IFA

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The International Fiscal Association is the only non-governmental and non-sectorial international organization dealing with fiscal matters. IFA is a neutral, independent, non-lobby organisation and as such the only global network of its kind. As a non-profit organisation, IFA provides a neutral and independent platform where representatives of all professions and interests can meet and discuss international tax issues at the highest level.

Its objects are the study and advancement of international and comparative law in regard to public finance, specifically international and comparative fiscal law and the financial and economic aspects of taxation.

IFA seeks to achieve these objects through its Annual Congresses and the scientific publications relating thereto as well as through scientific research.

Although the operations of IFA are essentially scientific in character, the subjects selected take account of current fiscal developments and changes in local legislation.

IFA has grown to a truly global association with more than 12,900 members from 114 countries. In 72 countries IFA members have established IFA Branches. For members in countries where an IFA Branch has not been yet established, IFA facilitates direct membership.

**During the IFA 70th Annual Congress held in Madrid in September 2016, Fiscal Association in Bosnia and Herzegovina was officially recognized as 70th Branch of IFA.**

# INTRODUCTION

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Recent global developments have raised important issues regarding tax policy and economic development. Rapid transformation of the global economy caused by globalization that forces tax competition, digitalization that challenges basic institutes of international tax law but on the another hand transforms not only businesses but also tax administrations, all followed by significant tax fraud and tax evasion, as well as unjustified profit shitiing and base erosion, are only some of the currents trends in international taxation that worry not only developed countries, but those developing as well. Even though the tax difficulties for developing countries are longstanding and increasingly well-known, these trends put additional and novel pressure on legal and tax systems of those countries. Bosnia and Herzegovina is not exception to that. A country with complex constitutional structure, multi-layer but not- generous-enough tax system and complicated and often ineffective legal framework, faces these trends with more concerns. Engagement of developing countries in the international tax agenda is therefore important, in particular to ensure they receive appropriate support to address the specific challenges they face. Preparing this conference is one of the forms of that support. The conference aims to provide a comprehensive approach, including academic perspective and that of international organizations, as well as those of private and public sectors' representatives, where they all gather to discuss some of the, for developing countries, most relevant trends in international taxation.

# PROGRAM

30 October 2019 (Wednesday)		
Duration	Topic	Speakers
8:30 - 9:00	Registration	
9:00 - 9:30	Opening remarks	<p><b>Azra Bećirović</b> Chair, Fiscal Association - IFA in Bosnia and Herzegovina</p> <p><b>Jean-Blaise Eckert</b> Secretary-General, International Fiscal Association</p>
9:30 - 11:00	<p><b>TAX REFORMS AIMED AT IMPROVING BUSINESS ENVIRONMENT</b></p> <ul style="list-style-type: none"> <li>- Joint socio-economics reforms for the period 2019 - 2022</li> <li>- Challenges in the business community and employers' initiatives</li> <li>- Regional experiences</li> </ul>	<p><b>Dr Zoran Tegeltija</b> Member of Parliament, RS, BiH</p> <p><b>Dr Goran Miraščić</b> Advisor to the Prime minister of FBiH</p> <p><b>Snježana Köpruner</b> Association of Employers of FBiH</p> <p><b>Dražen Nimčević</b> Deloitte, Partner for the Adriatic region, Croatia</p> <p><b>Saša Ačić</b> Director at Union of Employer's Associations of Republika Srpska, BiH</p> <p><b>Moderator:</b> <b>Dr. Vjekoslav Domljan</b> Rector, Sarajevo School of Science and Technology (SSST)</p>
11:00 - 11:30	Coffee break	
11:30 - 13:00	<p><b>ENHANCEMENT OF TAXPAYER COMPLIANCE THROUGH TRANSFORMATION OF TAX ADMINISTRATION</b></p> <ul style="list-style-type: none"> <li>- New methods of revenue collecting</li> <li>- Horizontal monitoring</li> <li>- Leadership</li> <li>- Digital transformation of TA</li> </ul>	<p><b>Dejan Radić</b> Indirect Taxation Authority BiH</p> <p><b>Jasmina Hurić-Bjelan</b> Tax Authority of FBiH</p> <p><b>Hrvoje Jelić</b> Partner, PwC Croatia</p> <p><b>Ilinka Gavrilović</b> M:tel</p> <p><b>Moderator:</b> <b>Mubera Brković</b> PwC BiH</p>
13:00 - 14:00	Launch break	
14:00 - 15:30	<p><b>BEPS, MLI AND THE IMPLEMENTATION OF TAX TREATIES</b></p> <ul style="list-style-type: none"> <li>- Development content and impact of the MLI</li> <li>- Challenges in the application of MLI: synthesized texts, positions and choices within the MLI</li> </ul>	<p><b>Dr Guglielmo Maisto</b> Maisto e Associati, Italy</p> <p><b>Đuro Obradović</b> Ministry of Finance and Treasury, BiH</p> <p><b>Dr Veronika Daurer</b> Federal Ministry of Finance, Austria</p> <p><b>Maikel Evers</b> Advisor - Multilateral Instrument, OECD</p> <p><b>Moderator:</b> <b>Azra Bećirović</b></p>
15:30 - 16:00	Coffee break	
16:00 - 17:30	<p><b>TRANSFER PRICING AND DEVELOPING COUNTRIES</b></p> <ul style="list-style-type: none"> <li>- Transfer pricing post- BEPS</li> </ul>	<p><b>Dr Giammarco Cottani</b> Partner at Ludovici Piccone &amp; Partners, Italy</p> <p><b>Medina Dudo</b> Federal ministry of Finance, BiH</p> <p><b>Dr Svetislav Kostić</b> University of Belgrade Law School, Serbia</p> <p><b>Dr Raffaele Petruzzi</b> Managing Director of the WU Transfer Pricing Center, Vienna, Austria</p> <p><b>Moderator:</b> <b>Lejla Avdagić</b> Bona Fides Accounting and Audit BiH</p>

# PROGRAM

31 October 2019 (Thursday)

Duration	Topic	Speakers
9:00 - 10:30	<p><b>TAX PROCEDURE- NATIONAL AND CROSS-BORDER CHALLENGES</b></p> <ul style="list-style-type: none"> <li>- Limits of tax administration authorities (constitutional framework, international agreements etc.)</li> <li>- Requirement of tax transparency –importance and realization</li> <li>- Two – tier system - overlapping of administrative and judicial procedures</li> <li>- Challenges of Cross – border aspects</li> </ul>	<p><b>Slobodanka Popović</b> RS Ministry of Finance, BiH</p> <p><b>Dr Nataša Žunić Kovačević</b> PhD, Tax Law Professor, University of Rijeka, Croatia</p> <p><b>Dr Pasquale Pistone</b> PhD, Academic Chair, IBFD</p> <p><b>Miro Martinović</b> Kvesić&amp;Martinović, BiH</p> <p><b>Moderator:</b> <b>Dr Ana Dujmović</b> University of Mostar, BiH</p>
10:30 - 11:00	Coffee break	
11:00 - 12:30	<p><b>TAXING DIGITAL ECONOMY</b></p> <ul style="list-style-type: none"> <li>- Business concerns: digital services and VAT</li> <li>- International aspects: BEPS and evolution of the new international norm</li> <li>- Options for governments: What if international cooperations fails?</li> </ul>	<p><b>Haris Jašarević</b> Deloitte, BiH</p> <p><b>Aleksandra Grubor</b> Saga, Foreign Investor Council BiH</p> <p><b>Gordana Kovačević</b>, Printer</p> <p><b>Maikel Evers</b> Advisor, OECD</p> <p><b>Dr Leopoldo Parada</b> University of Turin, Italy</p> <p><b>Moderator:</b> <b>Miroslav Tomić</b> Finit Consulting, BiH</p>
12:30 - 13:00	Conclusions and closing remarks	

**Conference moderator:** Ratko Kovačević, Indirect Taxation Authority BiH

## ORGANISATION

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The conference registration fee is EUR 120. This includes all materials, lunch, coffee breaks and refreshments. Costs of travel and accommodation are not included. A 20% “early bird discount” is applicable for applications sent by September 30, 2019. A full waiver of the registration fee is granted to IFA members. The accommodation can be booked at the reduced conference rate through our application form. The conference will be held in English and Bosnian/Croatian/Serbian languages. Simultaneous translation will be provided.

Please contact us at [info@ifa-bih.ba](mailto:info@ifa-bih.ba) for any further inquiries.

## CONFERENCE PLANNING & ORGANISING COMMITTEE

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**Azra Bećirović**, Chair, Fiscal Association – IFA in Bosnia and Herzegovina

**Ana Dujmović**, University of Mostar

**Emir Ibišević**, Deloitte Advisory Services

**Lejla Avdagić**, Bona Fides Accounting and Audit

**Miroslav Tomić**, Finit Consulting

**Mubera Brković**, PwC Tax and Advisory

**Sabina Hodžić**, University of Rijeka, Croatia

## ABOUT THE VENUE

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**Swissôtel, Vrbanja 1, 71000 Sarajevo,  
Bosnia and Herzegovina**

Located in the city center, where hospitality is part of the nature of Bosnia and Herzegovina. Swissôtel Sarajevo offers contemporary and modern designed rooms with stunning views.

Located in the business and corporate city center, with access to top local attractions and transportation hubs, Swissôtel Sarajevo provides the perfect venue and facilities for corporate travelers and leisure guests alike.

Swissôtel Sarajevo also provides four conference rooms, equipped with the latest high-tech equipment for a variety of different events, such as conferences, meetings, gala dinners, banquets and weddings. This all comes together to provide our business and meeting guests with a seamless travel experience.

Traditional Bosnian food, with a touch of international and oriental cuisine, is all served within The Fusion restaurant.

## ABOUT SARAJEVO

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Sarajevo, the heart of the Balkans and the capital of Bosnia and Herzegovina is the city where East and West meet with its long and rich history of religious and cultural diversity. That is why it is sometimes called the “Jerusalem of Europe” or “Jerusalem of the Balkans”. It offers incredible authenticity in terms of culture and lifestyle.

The old center of Sarajevo, Bascarsija was built as a bustling bazaar during the Turkish Ottoman period. Today the narrow streets are still filled with tradesmen selling their wares and eateries serving up traditional dishes. Bascarsija is a great place to pick up a souvenir such as a copper coffee pot or to try Sarajevo’s legendary cevapi. Here you will also find several important religious buildings as well as the Sebilj, a fresh water fountain. It is said if you drink from the fountain you are sure to return to Sarajevo.

At every turn of the city there are impressive examples of architecture, each marking an important historical period. The Bascarsija highlights the Ottoman rule. The row of buildings running along the river highlight the best of the Austro-Hungarian period, the University of Sarajevo and The City Hall (the formal library which was rebuilt after the Sarajevo Siege) being particularly great examples. The Post-war period brought about modernisation to the city with the Avaz Twist Tower and the reconstructed Hotel Holiday dominating the skyline.

You certainly won’t go hungry in Sarajevo! Some traditional dishes to try include cevapi (look out for cevapdzinicas), burek & pastry pies (look out for buregdzinicas) and bosanski lonac (look out for ascinicas). All of these places serve quick and good value dishes. For something sweet, be sure to try baklava. It won’t take you long to see how important coffee is to Sarajevo and don’t leave without taking time to enjoy a Bosnian coffee.

# SPONSORSHIP OPPORTUNITIES

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The conference is organized with the kind support from the IFA Branch Development Fund, which enabled us to offer conference registration at a very competitive price and a waiver for IFA members.

We are offering a wide range of additional sponsorship opportunities.

For more information please contact us:

**Fiscal Association – IFA in Bosnia and Herzegovina**  
**Obala Kulina bana**  
**71000 Sarajevo**  
**Bosnia and Herzegovina**  
**[info@ifa-bih.ba](mailto:info@ifa-bih.ba)**  
**[www.ifa-bih.ba](http://www.ifa-bih.ba)**

# APPLICATION FORM

I hereby submit my application to the **IFA International Tax Conference  
October 30-31, 2019, Sarajevo (Bosnia and Herzegovina)**

First name \_\_\_\_\_

Surname \_\_\_\_\_

Academic Title (e.g. BA, MA, LL.M., Dr.) \_\_\_\_\_

Gender    male     female     IFA membership No. \_\_\_\_\_

Nationality \_\_\_\_\_

Current position and company/organisation \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

E-mail \_\_\_\_\_

Phone/Mobile (for urgent matters only) \_\_\_\_\_

**Note:** I want to book a stay at Swissôtel Sarajevo through the Fiscal Association at a discounted rate (90 EUR)  on the following dates \_\_\_\_\_

## PAYMENT INSTRUCTIONS:

Beneficiary bank: Raiffeisen bank dd Bosnia and Herzegovina

Swift code: RZBABA2S

Address: Zmaja od Bosne bb, Sarajevo, Bosnia and Herzegovina

Details of beneficiary:

IBAN Code: BA391611000003221040

Full beneficiary name: Fiscal Association – IFA in Bosnia and Herzegovina

Full beneficiary address: Obala Kulina bana 2, Sarajevo, BiH

Purpose/description: Conference fee

## PAYMENT INSTRUCTIONS FOR BOSNIA AND HERZEGOVINA:

Transaction account: 1610000166060034

Amount: **EUR 120**

**EUR 100** („early bird discount“ applications sent by September 30, 2019)

**FREE FOR IFA MEMBERS** (please indicate your IFA membership number)

Please fill in and return by email at [info@ifa-bih.ba](mailto:info@ifa-bih.ba)