



YIN ACTIVITIES

at the Branches 2019/20

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Argentina

Further to our previous reports, a summary of the actions implemented during 2019-2020, and those planned ahead follows:

Developed Activities

- Panamá, IFA Regional Meeting – May 2019
 - Three YIN members were nominated and selected to participate as speakers in Seminars held during the Regional Meeting: Juan Manuel Vasquez, Ivan Sasovsky, Silvana Yanichevsky.
- Encouragement to young practitioners to join YIN and IFA and to participate in YIN and IFA Activities
 - YIN Argentina has been very active in encouraging YIN members to participate in the Regional Meeting, as well as the Annual Congress.
 - YIN members and young tax practitioners in general have been invited to participate in the regular study committees organized by the local IFA branch in order to encourage technical discussions amongst them. Participation of young tax practitioners --still not members of IFA-- is a very good path to promote IFA and YIN activities and to encourage and increase membership.

Australia

Because of COVID-19, we had no physical events

I ran one webinar ('International Tax Arbitration in a Post-BEPS World') with four guest speakers (a NZ-based former competent authority, a Sydney-based treaty negotiator, a Melbourne-based tax lawyer specializing in international tax disputes and a London-based lawyer specializing in European tax disputes). We had c. 50 attendees.

I am preparing for a second webinar with approx. four guest speakers. This will be focused on careers in international tax policy and will be very much focused on young members. We have one former politician now working at the OECD, one former lawyer now working at the OECD, one former accountant now working at the OECD and one former lawyer now working at the IMF.

Austria

This year we had a little less events due to the COVID situation. Nevertheless we were quite active.

We have again organized our traditional YIN events that usually take place in combination with the regular IFA events. We go there together as a YIN community and meet afterwards in a comfortable round with many other YIN members. On the one hand we talk about the event itself, but also about new developments in tax law and potential career opportunities. We always have around 20 YIN participants. These are current and former research associates, tax advisors, lawyers and other practitioners who are involved in and interested in tax law. Attached you can find our YIN newsletters from the past academic year.

On Monday, June 15, 2020, one highlight of every YIN year took place again – this time under special circumstances. At the 27th Viennese Symposium on International Tax Law with the topic “‘Taxes Covered’ – The Scope of Double Taxation Conventions” 12 YIN members could present their research output to an international audience. Since the symposium also took place online, almost 200 participants from all over the world were able to attend the event. This also allowed interesting discussions to be held.

In cooperation with the German YIN branch one of our YIN members, Dr. Desiree Auer, discussed at the panel discussion “4. YIN-Jahrestagung” about “Anti-abuse rules and tax treaty law” on May 28, 2020.

One of our long-standing and very active YIN members, Prof. Karoline Spies, was appointed professor of tax law with focus on VAT at the Institute for Austrian and International Tax Law. On 19 November 2020 she participated at the YIN Seminar of the IFA Virtual Event as a panel discussant.

Belgium

Due to Covid-19, there have not been separate YIN activities in Belgium during the last year.

Bolivia

Actually, approximately 30% of IFA Bolivia members are YIN members and two YIN members are Board Members, so the YIN members are fully involved in the activities of the institution.

During 2019 – 2020, IFA Bolivia held a series of seminars and conferences, in which YIN members participated as panelist and moderators. Additionally, two YIN members participated as panelist in the Latin American Regional meeting held in Panama 2019.

Currently the YIN members are taking charge of the development and updating of the IFA Bolivia website and social networks (Facebook and You tube), in addition to the preparation of a commemorative magazine to the 10 years of IFA Bolivia.

Bosnia and Herzegovina

There were no specific YIN activities this year and we have only two two YIN members.

Brazil

- Monthly YIN discussion panels with attendance of 40-50 people; said events took place in Rio de Janeiro and Sao Paulo; after the beginning of the pandemic crisis, our local YIN organized virtual events, which have been attended by 50-90 persons;
- Strong participation of YIN members in the International Tax Congresses in Brazil, organized by IFA BRAZIL;
- Continuous increase of the YIN network in Brazil, through the invitation of new members to take part in the monthly panels;
- Organization of a Brazil-Mexico virtual YIN event, which will take place on December, 2020; this is the first event of an initiative to organize local Brazil-LATAM virtual YIN meetings.

Canada

Study Groups

Following the success of the May 14 study group featuring Justice Hogan of the Tax Court of Canada and June 4 YIN study group virtual event featuring Brooke Sittler from the Department of Justice Canada | Ministère de la Justice du Canada, Monica Biringer from Osler, Hoskin & Harcourt LLP, and Margaret Nixon from Stikeman Elliott LLP as well as Justice Hogan, during which the Chief Justice Eugene Rossiter announced plans for a new Settlement Conference Chamber for complex cases organized by the Montreal team, on August 6, the YIN Committee hosted and moderated a panel discussion "CRA Q&A Session: Cross-border Tax Issues and COVID-19" featuring Ted Gallivan, Assistant Commissioner, Compliance Programs Branch, Randy Hewlett, Director General, Legislative Policy Directorate, Legislative Policy and Regulatory Affairs Branch, and Alexandra MacLean, Director General, International and Large Business Directorate, Compliance Programs Branch which was attended by over 100 people including those in government and industry.

The YIN Committee also participated in a virtual presentation hosted by YIN Mexico, "Taxing digital services at a country level: the Mexico, US and Canada approach" featuring speakers from the Canadian, Mexican and US YIN Committees, which was well attended and was a great opportunity to connect and network with the US and Mexican YIN Committees, as well as with Claudia Suter, YIN Central Chair. The YIN Committee continues to explore other opportunities to participate in virtual events with other branches, as we feel this to be a value-add for YIN Canada members (as registration is free).

In addition, the study group teams have organized local virtual study group events in the summer and fall, as a way for YIN members in each of Vancouver, Calgary, Montreal and Toronto to remain connected.

The YIN Committee plans to continue to explore different approaches for study group events. While we hope to eventually resume in-person events, planning for 2021 is on the basis that study group events will continue to be virtual.

2021 Areas of Focus

For 2021, the YIN Committee remains focused on promoting engagement by young practitioners and diversity of YIN membership, including in particular by increasing YIN membership in non-legal roles and in the Prairie and Atlantic Canada provinces. As noted above, we will continue to leverage virtual platforms as a low-cost way to reach more YIN members (and potential YIN members), and to connect with YIN in other jurisdictions.

Chile

No information.

China

No information.

Chinese Taipei

Although no branch events have been specifically designated for young members, IFA Taipei has welcomed young members to all its events and activities. Specifically, IFA Taipei held two conferences in

2020, one on October 8 and one on October 28, to discuss the latest developments in international taxation.

Young members have also been involved in the drafting of branch reports for IFA Taipei. IFA Taipei expects to further deepen members' involvement, cooperate with other IFA branches, and attract more talents to the study and advancement of international and comparative law in regard to public finance.

Colombia

Considering the impact of COVID-19, all of our activities were developed through electronic platforms.

1. May 13th, the YIN Colombian Branch developed a Zoom Meeting with the YIN Branches in Mexico and Peru related with the COVID-19 Tax measures adopted by each Country to improve the economy.
2. July 27th, the YIN Colombia Branch developed a Zoom Meeting with all the YIN and IFA members, related with the Voluntary disclosure program to report unreported assets or to correct non-existing liabilities (tax normalization).
3. August 13th, the YIN Colombia Branch initiated with a program of posting via Instagram, LinkedIn, Facebook and Twitter short videos of YIN Members explaining different International Tax matters. (Since August 2020 we post every month a different video with Members of YIN Colombia).
4. October 27th to October 31st, the YIN Colombia Branch participated actively in the IFA Colombia Summit 2020. The YIN participated in the Summit as coordinator and some of its members were panelists in the different days of the event.
5. October 29th, the YIN Colombia Branch recognized 20 students of the "Universidad de los Andes" as new sponsored members.
6. November 16th, the YIN Colombia Branch and the IFA Colombia Branch released the new official webpage in Colombia with new information and design.
7. Now we are planning with the Brazil YIN Branch an event for January 2021 related with different international tax matters.

We hope this summary shows the hard work and commitment that the YIN Colombia Branch has with its members and the global organization.

Also, we hope 2021 will be a great opportunity for YIN Colombia to grow and make many more national and international activities.

Costa Rica

Regarding your request, during this year we haven't made activities. I have been starting talking to Mr. Diego Salto, in order to provide a more dynamic branch for the next year. As a small country, it's a little bit difficult to find an enthusiast tax practitioner, but I promise that we will work very hard for the next year.

Curaçao & Aruba

Unfortunately, the YIN is not active in Curaçao. This is because there are no young IFA members anymore. Unfortunately, IFA is not very popular to be a member of any longer. The benefits for the firms are not perceived to be there and the individual young tax specialists want the firm to pay.

I have attempted to recruit and activate some potential members, but there was no interest.

Cyprus

No activities took place during the last year.

Dominican Rep.

No information.

Ecuador

In relation with the activities of YIN Ecuador, I would like to comment that IFA LATAM 2020 was to take place in Quito, on May 2020. However, as you can imagine, the event was suspended by the COVID-19 pandemic situation.

In the 2020 IFA LATAM Event, YIN prepared a Seminary with OECD delegates, YIN LATAM members and I had been asked to co-chair the panel with Juan David Velasco from Colombia.

<https://ifaquito2020.com/>

http://ifalatam.com/archivos/archivo_31.pdf

Actually, the event is supposed to take place on May 2021, however we are seeking the evolution of the COVID-19 crisis to analyze the status of the events.

Egypt

We inform you that the Egyptian Tax Association holds special seminars for association members through the application of Zoom, such as amendments to tax laws for the year 2020, as well as the unified tax procedures law, as well as recent developments in the field of international taxes applied in Egypt.

Finland

No information.

France

- Participation of YIN members to technical conferences/breakfast organized by the IFA French branch
- Participation of the YIN representative to the board and the scientific committee of the IFA French branch
- Proposals of candidates for the annual congress panels
- Appointment of a new representative of the French YIN: Agathe Rozenbaum-Rameix, tax specialist for the group Total

- Creation of a “bureau” for the French YIN, headed by the French YIN representative and composed of 4 young tax specialists (2 women working in the tax department of a multi-national company, 2 men working as tax lawyers)

Germany

Events

YIN Germany’s activities in the year 2020 were affected by the Corona-Pandemic. We changed nearly all panels, seminar and events to an online format. As you might know YIN Germany operates in six branches. They carry out events on their own normally attracting people who are living in the respective catchment area (as nobody would travel from Munich to Berlin just for a panel discussion). However, due to the move to online formats, the branches attracted people across complete Germany. Besides the activities in the branches, YIN Germany as central organization hosts usually an annual meeting to bring together people from the complete country.

The annual meeting was scheduled to take place in Munich in May. We changed it to a Zoom conference, which was as far as I am aware the first “online tax conference” in Germany. Nearly 500 people attended.

- As part of the online conference we created a new format, called YINterview to introduce “Stars” in the tax community from their personal side. We were able to win Prof. Dr. Rudolf Mellinghof (then President of the Federal Fiscal Court and former judge at the Federal Constitutional Court) and Prof. Dr. Deborah Schanz (Munich University) for this part and received very positive feedback.
- The annual conference was completed by a seminar dedicated to the concept of the Principal Purpose Test.

The branches were very busy and hosted the following seminars / panels:

- Recent developments concerning permanent establishments
- DAC 7: Further enhancement of tax administration’s collaboration
- WHT and Social Media
- The OECD Pillar 1 and Pillar 2 train has left the station: Will it ever arrive?
- Reform of German CFC-Rules
- Implementation of DAC 6 in Germany

Membership growth

The number of members grew by 15 %, amounting to 72 at the end of the year. A group of approximately 20 persons is very active forming the YIN Germany committee, the branch committees and/or our scientific advisory board.

We were able to open up another branch in the east of Germany.

Miscellaneous

We designed a new website which has been live since late December. In particular, it presents information about recent and upcoming events.

www.yin-deutschland.de

Outlook

- The new website already helps to attract new members. We are confident to reach 100 during 2021.

- Online seminars / events will be carried out as in 2020. A series of seminars dedicated to ATAD implementation in Germany is planned for the first three months of 2021.
- We aim to host a physical conference in the summer in Bochum (Ruhrgebiet). If we should be forced to do it hybrid, at least the panelists should meet in Bochum.

Guatemala

This year was a bit challenging for the meetings that we used to have in the IFA YIN Guatemala, monthly. However we have tried to maintain communications between all IFA members. We have a group chat with all IFA members, which has made communications easier.

Hong Kong

Yet, just to update you, IFA HK continues to host webinar during COVID-19 for members and other interest parties. There is no event specifically tailored for YIN.

India

No information.

Ireland

As you will see, our 2020 activity was impacted somewhat by the pandemic as we generally aim for a panel discussion style event to allow members to network afterwards etc. That noted, we recently held our first virtual event that was well attended and received good feedback. As such, going forward we will likely combine the two approaches to offer more events from 2021 onwards.

8 October 2020 – webinar on Ireland’s Budget 2021 and expected changes to be introduced to Ireland’s tax legislation.

27 February 2020 – presentation on Ireland’s updated Transfer Pricing legislation followed by a panel discussion with YIN members and a representative of the Irish Revenue Commissioners.

4 September 2019 - panel discussion on the tax challenges of the digitalization of the economy with YIN members and a representative of the Irish Revenue Commissioners.

28 February 2019 - panel discussion on the MLI and Ireland's CFC regime.

Generally, our sessions target newly qualified individuals up to senior associate level and we try to encourage attendance / engagement by having quest speakers join our panels. We have been fortunate that the Irish Revenue Commissioners have been generous with their time to date.

In terms of cooperation and co-ordination with the IFA Ireland Branch, we have a great relationship with the IFA Ireland Branch committee and the chairperson of the YIN committee liaises directly with the IFA Ireland Branch committee which ensures strong collaboration and communication.

Israel

No information.

Italy

The YIN Committee set up in January 2019 has kept on going, but the well-known pandemic emergency acted as a brake for a number of planned activities and for the planning of further initiatives.

However, we seized the opportunity by organizing the first Italian IFA webinar (fully YIN branded) over the first (historical - and very strict) Italian lockdown, purportedly focusing on the COVID-19 downsides on individual/corporate tax residence, and permanent establishment issues, ranging from theoretical tax consideration up to practical matters and also consequences on tax crimes. The event was a huge success, with more than 250 subscriptions and up to 126 participants during the event.

Later, we optimistically expected a new normal, which however was limited to the months of July and August, respectively holiday periods for corporations and law firms. As Italy has been hardly hit by a second wave of the pandemic emergency during the autumn, we could further organize one more event in December, focused on the dispute resolution directive and the related Italian implementing decree (dated June).

Moreover, young members are used to take part in monthly senior meetings on specific topics, while the pandemic led to cancellation of main IFA congresses, for which IFA Italy has scholarship programs in place addressing under35 members.

Furthermore, this year the Italian IFA President decided to allow the public attendance of only one event per year, thus YIN scientific events are not open for the public anymore, but they are still free (as no further fees are required in addition to the yearly membership).

We are discussing the promotion of international scientific events, jointly with other (or with all other) European YIN, and we are currently elaborating next year's agenda.

Japan

YIN activities of Japan branch in year 2019/2020

1. We had three sessions of YIN study group meeting. Discussion topics and guest speakers/participants are as follows:
 - a) Nov 4, 2019; Tax policy development by the OECD in the past 10 years; Pascal Saint-Amans, Director of OECD/CTPA
 - b) June 28, 2020; Big data and taxation; Branch reporters for IFA 2021 Annual Congress
 - c) Sept 11, 2020; OECD Pillar 2 blue print (leaked) document; Ministry of Finance officers in charge of Pillars 1/2.

Participants of YIN study group

1. Supervisor: Prof. Masao Yoshimura, Member of the Permanent Scientific Committee
2. Members: Approximately 10 young tax professionals, comprising academia, lawyers, accountants, and tax officers.

Interaction with IFA branch activities

1. Strong support by the IFA branch, a member of which is a Ministry of Finance officer, allows YIN study group to have wonderful guest speakers.
2. More interaction is expected for 2022, when we have IFA Asia Pacific Regional Meeting in Tokyo



Rep. of Korea

Since the inauguration of the 3rd President Heo Won, YIN Korea has focused on academic affairs and friendship between YIN members. YIN Korea holds educational seminars every quarter and tried to build friendships between members through various social events. At each seminar, a famous tax professor led the discussion, and young tax experts from courts, prosecutor's office, governments, and law firms gave presentations and discussions. Because the off-line meeting was challenging due to COVID-19, YIN Korea has held several online conferences recently. One advantage of online seminars is that YIN members taking Tax LL.M. course at leading law schools in the United States and Europe could participate in such workshops. The seminar topics we held are as follows:

Dec 6, 2019 (off-line) – Winter Seminar

The current status and the prospect of the international tax order

May 11, 2020 (Zoom) – Spring Seminar

Determining the Place of Supply for Services on Inbound Transactions under the Korean VAT Law

Aug 20, 2020 (Zoom) – Summer Seminar

1. Foreign Casino Gamer Recruiting Service and Decision on Permanent Establishment - Supreme Court Decision 2017Du72935, Jun 25, 2020 -
2. The types of trade-in services and supply of services – focused on the U.S. Nexus Approach

Nov 19, 2020 (off-line) - Autumn Seminar

A Study on the Restriction on the Obligation to determine the Subordinates of the Withholding Agent - Determination of the Beneficial Owner under the Tax Treaty and Substantial Review when the Withholding Agent decides the Substantive Contributor -

Meanwhile, YIN Korea encourages members to write tax articles. As part of that, YIN Korea published a new journal, International Tax Research, in November 2020. It contains nine YIN members' papers, and the Korean Legal Newspaper reported on the journal publication and introduced some pieces of the journal.



Liechtenstein

The Young IFA Network Liechtenstein (YIN Liechtenstein) connects the members of IFA Liechtenstein under the age of 40. YIN Liechtenstein pursues the goal of promoting a lively exchange between the existing members of YIN Liechtenstein and at the same time further expanding the network of YIN Liechtenstein.

YIN Liechtenstein organizes two to four YIN events per year, which are devoted to relevant topics of the international tax world. Members of YIN Liechtenstein regularly act as speakers. The audience is usually under the age of 40 and broadly diversified: university scholars, government officials, lawyers, tax advisors or tax representatives of the business sector (industry, banks or assurance companies). The YIN events bring together both members as well as non-members. Also, YIN members of other branches are regularly

invited to the events of YIN Liechtenstein. For example in June 2019, YIN Liechtenstein organized a cross-country-meeting in Liechtenstein with speakers from IFA Germany, Italy and Switzerland to share different country perspectives on the taxation of athletes and to support a vibrant network among the branches. Furthermore, YIN Liechtenstein organized in September 2020 an After Work Aperitif where tax practitioners and block chain companies gave valuable insights into their business and discussed the tax implications associated with the block chain technology.

YIN Liechtenstein is also involved in the activities of IFA Liechtenstein. At the IFA Liechtenstein Tax Symposium organized at least twice a year, members of YIN Liechtenstein have an active role as a moderator, speaker or panelist. Also, members of YIN Liechtenstein regularly draft scientific papers on current tax issues (especially as Liechtenstein Branch Reporters for the yearly publication of the IFA Cahiers Reports).

A vibrant IFA and YIN network extends the diversity of perspectives in the scientific discourse, enriches the exchange of professional knowledge and thus contributes to the further development of international and Liechtenstein tax law.

Luxembourg

The Young IFA network in Luxembourg is fully integrated in the regular Luxembourg IFA network with specific and dedicated events and activities for the tax specialists aged 40 or below.

The YIN Luxembourg accounts for around 140 members out of a total of around 270 total members of the Lux IFA.

The YIN activities are centered around two main areas:

- Regular after work networking sessions. These sessions are generally organized every 3 months and are gathering YIN representatives around a drink and some finger food to allow discussions and networking in an informal and more relaxed environment. These events are generally attended by 30-40 people in average
- More academic events, are organized in principle once a year, to organize presentations and / or debates / panel discussion around hot topics. These events are generally gathering 70-80 people and are opened to the wider IFA, i.e. not limited to the YIN representative to ensure maximum sharing of experience and ideas.

We had planned for 2020 to organize a series of conferences around the Tax litigation journey with three conferences, one with the tax authorities, a second one with the Luxembourg court and a third one with the CJEU. Unfortunately, these conferences which were mainly based on on-site visits have been seriously disrupted by COVID situation, as have been our more regular networking events.

Malaysia

No information.

Malta

No information.



Mauritius

No information.



Mexico

YIN Mexico was founded as of 2007. Since then, there are several members that have been participating continuously literally until they turn 40 years old when they stop qualifying as a YIN member of IFA Mexico. Some of the alumni of YIN Mexico migrate to other study committees within IFA Mexico due to their professional trajectory. In other words, YIN Mexico has gained a lot of reputation and popularity within the Mexican tax arena gaining a lot of interest from several members of IFA qualifying as young practitioners (less than 40 years old).

Meetings are held on a monthly basis (12 meetings during the year in total). Typically at lunch time on the second Wednesday of the month where each participant pays for their lunch a fixed quota established by the beginning of the year. Two of our members present a relevant topic on the international taxation field and then all the group discusses about it.

Due to the pandemic, starting from April, the format of the sessions was adjusted to be conducted through zoom platform based on the same calendar (i.e., generally second Wednesday of each month at lunch time). The virtual sessions have also allowed us to interact with other YIN groups around the world. Our May session was organized in conjunction with YIN Colombia and YIN Peru, while our June session was organized in conjunction with YIN US and YIN Canada. We have also had other sessions with special guests, which includes the April, July, September, October and November sessions. Attached herewith please find the list of sessions conducted from January 2020 to November 2020 (YIN Mexico – List of sessions 2020.doc). Given the relevance of the topics, some sessions have been opened for participation of all IFA Mexico membership.

Last meeting of the year (December) is usually arranged as a year-end celebration, where aside from having the typical monthly discussion on a relevant academic topic, YIN members join for dinner and drinks to celebrate a year of success on the academic arena. Unfortunately, this year we will not be able to organize the same format of celebration, so we will have an additional virtual YIN session, organized in conjunction with YIN Brazil (with 3 short panels, integrated each by 2 speakers, one from YIN Mexico and the other from YIN Brazil). We will open the session for participation of all IFA Mexico and IFA Brazil membership.

In addition to the monthly meetings, we have been striving to organize additional social meetings although we have to admit that there is an important space for improvement in this regard. Again, due to the pandemic, unfortunately this is not possible right now; however, we do keep constant communication through a WhatsApp chat open for all YIN Mexico members and past-members where we all have both academic and social interaction.

YIN México's Coordinator represents the group before the IFA Mexico's Executive Committee, aiming to provide YIN's view on high level decisions. The Executive Committee is integrated by the Chair of each academic committee from the organization (including YIN), the President, Secretary and Treasurer of IFA Mexico, the Chairs of administrative committees (such as Courses and Seminars as well as Internet committees), members of the organizing committee of IFA Cancun 2020 and IFA Mexico's administrator.

From an administration perspective, Chair and Vice-Chair occupy their charges for a 2 year period after which elections are made for a new Chair and Vice-Chair for the next 2-year period. New Chair and Vice-Chair (Mariana Eguiarte / Luis Salinas) were voted last September 2019, started their office on October 2019 and will remain in office until September 2021.

Our group is usually integrated by approximately 35-40 members (we try to keep it limited in number to make sure that the quality of academic discussions will remain). Last May we finalized a survey to learn more about our membership, thereby identifying their professional profiles (see attached ORLA.pdf & Presentación YIN.PPTX).

There is no limit in time to belong to the group, but rather the only requirements are to give a lecture on a relevant academic topic at least every two years (once all others have also lectured) and not to have more than 3 absences in a 6 month period. Failure to comply with these requirements will imply having to leave the group. Strict control on the compliance of these rules is applied by Coordinator and Subcoordinator given that there is a long waiting list to become member of YIN Mexico and effective application of the rules has been typically the only mechanism to give some rotation to the group.

YIN México's members usually participate in local IFA events and activities, as Seminars, Lectures/Meetings with tax authorities, academic programs with local Universities, etc. The most significant event organized by IFA Mexico is its annual congress typically held each April. We have made important efforts to gain spaces for YIN members to participate as speakers on this annual congress along with having YIN members participate actively on IFA Mexico's ongoing academic projects.

YIN México's members will have an active participation in Cancun IFA Congress which has been delayed to 2022. Thus far, one YIN member has been appointed as the group's representative before the 2022 Congress and also it has been arranged to have YIN members taking the role of Panel Secretaries or even speakers.



Netherlands

No information.



New Zealand

Young IFA in New Zealand has arranged the following events this year:

1. a presentation on 9 March 2020 by Dr. Deborah Russell, who at the time was the Chair of the Finance and Expenditure Committee (being the Parliamentary Select Committee that considers tax-related matters);
2. networking drinks were held on 5 December 2019 in Auckland, and 30 July 2020 in Wellington; and
3. a quiz night was held on 29 October 2020 in Auckland.

The above events were typically attended by people aged under 35 who work in tax-related roles in government, accounting and law firms, and large businesses.



Norway

Since last year the Norwegian YIN-branch have had less activity than normally due to the Covid-19 situation. Our target is to arrange four events annually, but the last year we are down to one.

The event arranged was our Christmas meeting with the topic "International tax planning", which was hosted by PWC in December 2019.

Since the beginning of March 2020 been heavily affected by the Covid-19 situation. As a consequence of the lock down in march our scheduled meeting on 19 March 2020 with the topic "Special Norwegian tax

regimes – natural resource tax" was postponed and we are still awaiting the situation to allow for new meetings. We have also postponed all meetings this autumn after a short discussion with the Norwegian IFA Board.

Panama

No information.

Peru

IFA YIN activities in Peru have been focused in the organization of the Monthly IFA Conferences. An old IFA member and a YIN member develop an international taxation problem every month.

Finally, we are coordinating a Wine Zoom meeting for February 2021.

Poland

No information.

Portugal

Due to the known circumstances, we had to cancel all of our initiatives this year.

Romania

No information.

Russia

For the past year the Russian YIN held the following events:

1. The moot court on international taxation
2. Quarterly discussions of international tax case-law
3. The lectures of IBFD professors (in collaboration with the Financial University under the Government of the Russian Federation)
4. The section of international taxation on the Legal Forum in Voronezh
5. A series of master-classes on various topics related to taxation which were given by tax experts and some YIN representatives for the YIN members and other participants
6. Several meetings of Tax Discussion Club of PhD Students which is moving to the international level this year

It was the year when YIN prepared and published the first brochure with the papers on international tax issues.

It is worth mentioning with regard to the YIN involvement in the IFA branch activities that the IFA branch supports different educational programs/courses in Russian universities and tax associations and some of the YIN members were invited to give lectures on such programs/courses. In addition, the Russian branch of the IFA organized several discussions on development of the rules of taxing income of digital companies to which the YIN members contributed.

The YIN meetings are usually attended by young tax specialists as well as undergraduate/postgraduate students. Moreover, the YIN representatives usually invite famous tax experts to participate in the YIN events.

South Africa

No information.

Serbia

No information.

Singapore

Given the stringent restriction on people gathering, we only run a few virtual sessions in Singapore for 2019/20. Unfortunately, there is no YIN-specific activity held.

Spain

The Spanish branch of IFA decided to establish a regional YIN branch in 2013, so the first target in 2014 was to encourage young AEDF (Spanish Tax Law Association) members to become YIN members. With this in mind, a YIN Committee was set-up in November 2014.

In 2015 Mr. Domingo Jiménez-Valladolid and Ms. Elizabeth Gil were appointed as new YIN Representatives for Spain for the purpose of planning and organizing YIN events at the Congress in Madrid in 2016. Since then, the YIN committee has undertaken two primary activities aimed at the YIN community.

First, a congress report is published at the IFA Spanish branch after each seminar or conference that is organized by the branch. The following reports have been published in the last year:

- February 2019: Resumen desayuno trabajo "Agenda fiscal española en materia de tributación internacional" (06-02-2019) (Abstract of the seminar "Spanish agenda in international tax matters")
- March 2019: Resumen de la 5ª edición del Spanish International Tax Summit - El conflicto tributario en fiscalidad internacional (Abstract of the 5th Spanish International Tax Summit: tax litigation in international taxation).
- October 2019: Resumen desayuno trabajo "Los criterios de actuación de la AEAT ante los nuevos desafíos de la fiscalidad internacional" (Abstract of the seminar "The Tax Administration criteria for the new challenges posed by international taxation").
- March 2020: Resumen desayuno trabajo "Cuestiones conflictivas y retos inmediatos en el marco de la Fiscalidad Internacional" (Abstract of the seminar "Conflict issues and challenges in the frame of international taxation").

Second, as part of the compromise of the Spanish branch with the YIN, the branch hosts three/four YIN seminars each year. In each seminar two YIN speakers (each speaker comes from a different background, i.e. academia, practice or administration) are invited to present and debate some of the hot topics in international and European taxation. These seminars are free for IFA members and around 30 people attend to each seminar. Because of the COVID-19 outbreak, this year seminars have been organized via Zoom (around 50 attendees). In the 2019/20 period, the following seminars have been organized:

- April 2019: Abuso de Derecho y beneficiario efectivo a propósito de las SSTJUE 26 febrero 2019 (Abuse of law and beneficial owner in the context of the judgments of the CJEU of 26 February 2019). Speakers: Pablo A. Hernández González-Barreda (Univ. Pontificia Comillas) and Ignacio Marques Aranduy (Ernst & Young).
- June 2019: Jurisprudencia reciente en materia de Ayudas de Estado (Recent judgments in State aid cases). Speakers: Rafael Sanz Gómez (Universidad Nacional de Educación a Distancia) and Paula Beneítez Regil (Cuatrecasas).
- November 2019: Los retos actuales para el gravamen de la economía digital en el ámbito internacional (The challenges for taxing the digital economy at the international level). Speakers: Eva Escribano (Universidad Carlos III de Madrid) and Diego Arribas (Cuatrecasas).
- January 2020: Las sociedades de personas en el ámbito de los Convenios de Doble Imposición. ¿Aclara o añade algo el borrador de Resolución de la DGT de 5 de noviembre de 2019? (Partnerships in the DTCs scope: the resolution of the DGT of 5 November 2019). Speakers. Tatiana de Cubas (EY) and Alejandro Zubimendi (ISDE).
- July 2020 (via Zoom): El plan de recuperación de la UE: hacia la transición digital y ambiental (The EU recovery plan: towards a digital and green transition). Speakers: Mar Barreno (Spanish Tax Administration) and Álvaro Antón (Universidad CEU Cardenal Herrera).
- October 2020 (via Zoom): El asunto Stryker y el caso Apple: análisis de jurisprudencia reciente (Stryker and Apples cases). Speakers: Irene Solera (Garrigues) and José Ángel Gómez (Universidad de Castilla-La Mancha).
- Forthcoming event: January 2021 (via Zoom): this seminar will deal with transfer pricing issues (title and date to be confirmed). Speakers: Ricardo García (Tilburg University) and Gabriela Rodríguez (EY).

Sri Lanka

No information.

Sweden

After discussions with IFA Sweden, we have decided to not hold any physical event, however, we have problems find good speakers or interesting topics for holding virtual events.

The past events during the year 2019/20:

March 2019 - CauseyWestling - Evening lecture with the human rights lawyer Robert Hårdh.

June 2019 - Mannheimer Swartling - IFA annual meeting combined with a mingling

December 2019 - Grant Thornton - Breakfast seminar and panel discussion related to the MLLs implementation.

January 2020 - PwC - Evening lecture on the topic of the future of Tax technology

Switzerland

Unfortunately, YIN activities in Switzerland have been very limited in 2020 (only one conference in February before the COVID started).

All further conferences in spring were postponed to Autumn at a first stage, but in view of the continuing sanitary situation were postponed again to 2021. I have seen that there is a general unwillingness of YIN speakers so far to hold virtual conferences, as the "networking" component of the YIN is seen as primordial, and the hope was that the situation would come back to normal quickly.

I hope that conferences will be held in 2021 (even if only virtually), as the COVID is now something we need to "start living with"!

Turkey

The Turkey YIN IFA network collaborates closely with the IFA Turkey in organizing academic events. During the 2019-2020 season, the YIN IFA network actively participated in organizing the academic events listed below:

- The International Tax Conference in collaboration with the Turkish Industry & Business Association (TUSIAD), which is a voluntary organization composed of Turkey's leading entrepreneurs and executives, on April 26th, 2019. The conference book is edited in collaboration with YIN presidency and its forthcoming.
- The 12th IFA Workshop for the IFA Conference 2021 which was held on November 9, 2020 in online platform.
- The 13th IFA Workshop for the IFA Conference 2021 will be held within December 2020, in online platform.
- An initiative, Women in Tax, in collaboration with United Nations Women Istanbul Office (HeForShe Campaign) and KOCKAM; Under this project, one panel (Being Women in Tax) was organized on June 8th, 2018. This initiative created 69 positions in leading tax offices and law firms for young women for 2018-2019. Due to COVID 19, the project is still ongoing.
- The YIN IFA network also organizes PHD seminars for young scholars under senior expert moderation at least two times a year. The seminars are open to the public. Due to COVID 19, this year only one seminar was hosted by YIN Presidency on 12 June 2020 which was in online platform.

Ukraine

No information.

United Kingdom

So far, in the UK, YIN has been a mere informal group, whose members may sometimes have a little chat over a drink after branch events.

The head of YIN, also was the main contact of the Chartered Institute of Taxation (CIOT) for organizing some events together.

We launched a survey to get a better idea of our members' expectations and got the following answers:

1 – Informal networking

2 – Technical discussions with professionals

3 – Academic research

There does not seem to be much interest in moot courts here (that was a suggestion of the survey, as it is a YIN activity at IFA congresses).

Though, let's not be too conclusive as the panel was small.

Our goal now is to better answer those expectations and to recruit more members: IFA UK counts on us for that.

In order to do so, we are trying to strengthen our ties with universities, big firms and institutions.

In terms of what happened this year, not so much I am afraid. The branch managed to maintain most meetings by moving online and so did we, with the Young International Corporate Tax Practitioner Conference, organized every year with IFA UK, King's College and the CIOT: it was spread over several days.

USA

YIN USA events and social gatherings have been greatly constrained by social distancing and lockdown measures implemented across the US at various points in the year, as well remote working conditions for most YIN members. As such, we've focused on the following initiatives:

- YIN Reporters. There is a central process now in place, in coordination with IFA USA, to recruit YIN members to serve as panel reporters on IFA panels. The uptick in IFA USA zoom webinars has surprisingly increased opportunities for YIN participation in this respect. YIN reporters help schedule panel conference calls, put slides together and contribute to panel content (in some cases this has even led to direct speaking opportunities.) During FY2020, we've been able to place over 10 YIN reporters on IFA panels.
- YIN Sponsored Webinars. To-date, YIN USA has hosted four specific YIN webinars (sponsored by the Boston, NY and Miami regions), and have had three YIN speakers participate in IFA USA panels. One of the YIN panels also featured a joint session with YIN Mexico and YIN Canada, bringing together all three branches within North America.
- YIN Recruitment. In terms of driving membership, a working group of YIN members has been coordinating with IFA USA to develop a YIN-specific distribution list and will be doing some targeted outreach to potential members within the regions. These initiatives will be spearheaded by the YIN regional reps.
- YIN Social Event. We are currently planning a Zoom based social event for YIN, likely to be hosted after a similar WIN USA event during the Jan-March 2021 timeframe.

YIN members typically participate in the above programs/initiatives. I host quarterly conference calls with all the YIN regional representatives across the U.S. to discuss initiatives and delegate responsibilities. As head of YIN USA, I also participate in IFA USA's quarterly Executive Committee meetings and provide updates about YIN-specific initiatives.

Uruguay

YIN BRANCH in Uruguay works jointly with regular (local) tax branch.

Activities are the same, nevertheless, certain discounts are being implemented as to encourage young members.

We had some meetings as to promote participation of young members within regular activities.

This year almost all the activity was done through zoom or similar means.



Venezuela

I have been trying to reactive the YIN activities in Venezuela, which has proven a bit difficult as currently I am the only Branch member under 40. I believe that the situation of the country during the last years (economic crisis, hyperinflation, political instability) has discouraged young lawyers entering these types of activities (also many young people has migrated). However, the outlook is improving (at least economically) and I have been developing a plan with the Branch's Chair (Ronald Evans) and Secretary (Alberto Benshimol) to engage young lawyers into our Branch, starting with webinars on topics of interest hopefully in March 2021.