

# Global IFA Travelling Lectureship Programme 2026

**Topic: The International Dimension of Withholding Taxes  
(Tax Treaties and Beyond)**

**ASUNCIÓN, PARAGUAY  
23 JUNE, TUESDAY**



International Fiscal Association



Withholding taxes (WHT) continue to play a pivotal role, particularly in relation to dividends, interests and royalties, both within domestic tax systems and in the context of tax treaties. Globalisation has (i) increased the volume and complexity of cross-border transactions; (ii) expanded the scope of domestic source taxation and WHT; (iii) drawn more attention to potential abuse; (iv) underscored the need for better tax treaty relief procedures. The 2026 TLP edition will examine practical WHT issues across jurisdictions, treaty interaction with domestic law and trends on how to shape WHT in the future.

**Prof. Dr. Adolfo Martín Jiménez**

**The Chair of Global IFA's Permanent Scientific Committee**

# Global IFA Travelling Lectureship Programme 2026

## The International Dimension of Withholding Taxes (Tax Treaties and Beyond)



**ASUNCIÓN, PARAGUAY**  
**23 JUNE, WEDNESDAY**

 **16:30-18:00**

 **Hotel Boutique Nino**  
Gral. Eugenio Alejandrino  
Garay 430  
Asunción 01411  
Paraguay

**Registration:** Free of Charge

**Language:** Spanish



**Erika Bañuelos**  
IFA Paraguay President



**Natalia Quiñones**  
President Global IFA



**Prof. Dr. Adolfo Martín Jiménez**  
Chair Global IFA PSC



**Prof. Luís Eduardo Schoueri**  
Lecturer

To register, please complete [this form](#).

*More information on the speakers will be communicated shortly*

# Global IFA Travelling Lectureship Programme 2026

## Topic: **The International Dimension of Withholding Taxes (Tax Treaties and Beyond)**



### **Prof. Luís Eduardo Schoueri**

Lecturer



Full Professor of Tax Law at the University of São Paulo. Master of Laws at the University of München (1992), PhD at the Faculty of Law of the University of São Paulo (1993) and Habilitation in Tax Law at the Faculty of Law of the University of São Paulo (1996). President of the Brazilian Institute for Tax Law (IBDT). Vice president of the Commercial Association of São Paulo (ACSP) and Director of the Brazilian Association for Financial Law (ABDF). Member of the Academic Board of the Advanced Diploma in International Tax (ADIT), of the Chartered Institute of Taxation (CIOT) and of the Permanent Scientific Committee (PSC) of the International Fiscal Association (IFA). Professor of the LL.M. in International Tax Law at Wirtschaftsuniversität Wien between 2011 and 2022. Professor of the LL.M. in International Tax Law at the Amsterdam Center for Tax Law at University of Amsterdam between 2013 and 2020. Hauser Global Professor of Law at the New York University in 2016 and Professor in Residence at the International Bureau of Fiscal Documentation (IBFD) between 2017 and 2018. Partner at Lacaz Martins, Pereira Neto, Gurevich & Schoueri.

**To register for the lecture in Asunción, please fill out the form using the link provided.**

**16:00-16.30**

Arrival attendees

**16:30-16:40**

Welcoming words:

- **Erika Bañuelos**
- Chair IFA Paraguay
- **Natalia Quinones**  
President Global IFA

**16:40-16:45**

Opening of scientific agenda:

- **Prof. Dr. Adolfo Martín Jiménez**  
Chair of Global IFA PSC

**16:45-17:10**

Global Travelling lecturer's presentation:

- **Prof. Luís Eduardo Schoueri**  
Opening presentation blending a fundamental and practical international perspective with specific regional considerations. Emphasis will also be on the latest and most important developments.

**17:10-17.50**

Panel discussion

**17:50-18.00**

Q&A with the floor

Concluding remarks by  
Prof. Dr. Adolfo Martín Jiménez

**18:00-19:00**

Cocktail reception

# PROGRAMME



# GLOBAL IFA TLP 2026: THE INTERNATIONAL DIMENSION OF WITHHOLDING TAXES (TAX TREATIES AND BEYOND)

## Europe

Lecturer  
Florian Haase

**Copenhagen, Denmark**  
4 March, Wednesday

**Amsterdam, The Netherlands**  
5 March, Thursday

## North America

Lecturer  
Xaver Ditz

**Mexico City, Mexico**  
17 March, Tuesday

**Boston, USA**  
19 March, Thursday

## Asia Pacific

Lecturer  
Patricia Brown

**Hong Kong**  
20 April, Monday

**Singapore**  
22 April, Wednesday

## Africa

Lecturer  
Edwin Visser

**Johannesburg, South Africa**  
1 June, Monday

Lecturer  
Jérôme Monsenego

**Rabat, Morocco**  
8 July, Wednesday

## Latin America

Lecturer  
Luís Eduardo Schoueri

**Asunción, Paraguay**  
23 June, Tuesday

**Santiago, Chile**  
24 June, Wednesday

**Santa Cruz, Bolivia**  
26 June, Friday



## Registration

To register for the lecture in Asunción, please complete [the registration form](#).

 *Programme of TLP 2026 [on IFA website](#)*

## Follow us online

[Global IFA LinkedIn](#)

[Global IFA Instagram](#)



# Sponsor of the Programme

GLOBAL

**taxanalysts**<sup>®</sup>

# TLP LUNCHEON DIALOGUE IN MELBOURNE

*The TLP 2026 series, spanning 11 cities worldwide, will conclude with debates at the IFA Annual Congress in Melbourne on **18–22 October 2026***

**IFA** 2026  
Melbourne  
18-22 October

What to expect from the IFA Congress in Melbourne?

## 2 MAIN SUBJECTS

*Subject 1. Taxation of Royalties.*

*Subject 2. Tax and the Energy Transition.*

## 10 SCIENTIFIC SEMINARS

## 3 LUNCHEON DIALOGUES

## 8 SOCIAL & NETWORKING EVENTS



[www.ifa2026melbourne.com](http://www.ifa2026melbourne.com)