

Global IFA Travelling Lectureship Programme 2026

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

**SANTIAGO, CHILE
24 JUNE, WEDNESDAY**



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

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24 JUNE 2026, WEDNESDAY

16.15 - 18.45

**Universidad de Los Andes
(UAndes)**

Library Building (Magna Room)
Monseñor Álvaro del Portillo 12455
Santiago, Las Condes
Región Metropolitana
Chile

Registration: Free of Charge

Language: Spanish



Javier Cerón
IFA Chile
President



Natalia Quiñones
Global IFA
President



Prof. Dr. Luís Eduardo Schoueri
Lecturer



Prof. Dr. Cristóbal Pérez Jarpa
Scientific Committee
IFA Chile



Prof. Dr. Adolfo Martín Jiménez
Global IFA's Permanent
Scientific Committee, Chair

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

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PANEL DISCUSSION - INBOUND

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Prof. Dr. Adolfo Martín Jiménez
Global IFA's Permanent
Scientific Committee, Chair



Constanza de la Riva
Antofagasta Minerals
Corporate Tax Manager

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

More information on the speakers will be communicated shortly

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PANEL DISCUSSION - OUTBOUND

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Natalia Quiñones
Global IFA
President



Karla Varela
AES Andes
Tax Director



Manuel Alcade
Carey Abogados
Partner

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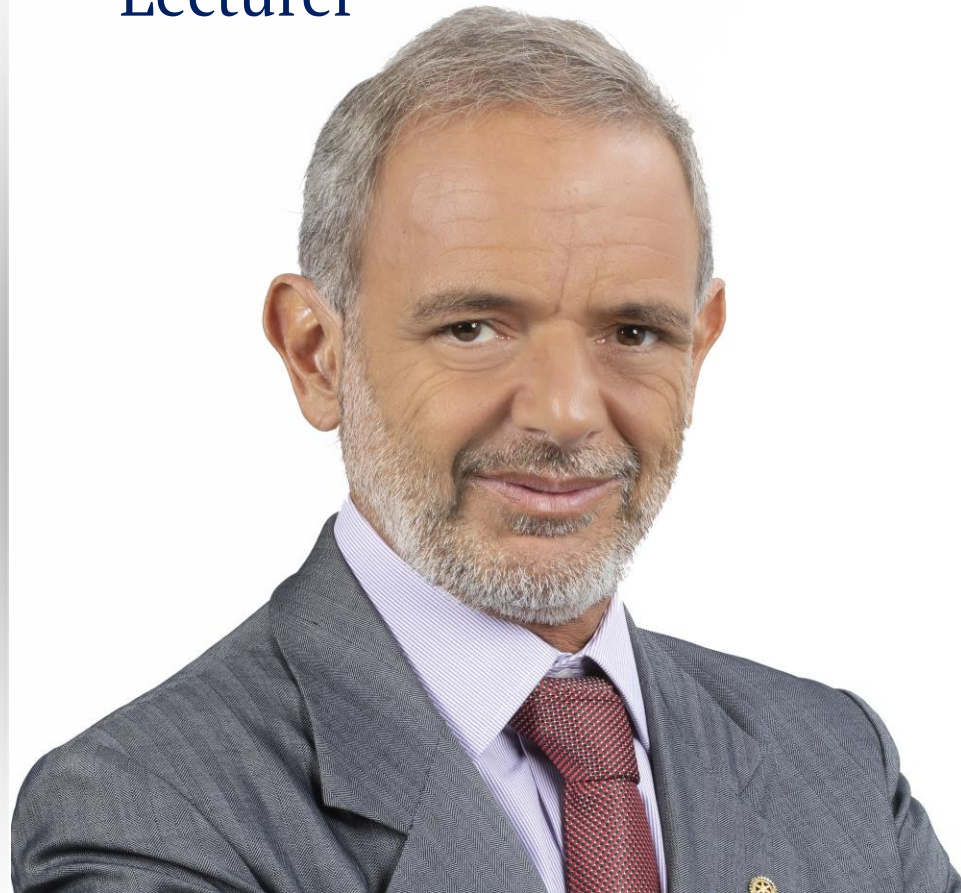
Global IFA Travelling Lectureship Programme 2026



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

Prof. Dr. 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 Santiago, please fill out the form using the link provided.

-
- 16:00-16:15**
Arrival attendees
- 16:15-16:20**
Opening words:
• **Prof. Dr. Cristóbal Pérez**
IFA Chile
Scientific Committee
- 16:20-16:30**
Welcome:
• **Javier Cerón**
IFA Chile President
- 16:30-16:35**
Opening of scientific agenda:
• **Prof. Dr. Adolfo Martín Jiménez**
Chair of Global IFA's Permanent
Scientific Committee: introduction
of the topic, objectives, travelling
Lecturer and panel composition.
- 16:35-17:00**
Global Travelling lecturer's presentation:
• **Prof. Dr. 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.
-
- 17:00-17:40**
Panel discussion I
(Inbound)
- 17:40-17:50**
Q&A with the
audience
- 17:50-18:30**
Panel discussion II
(Outbound)
- 18:30-18:40**
Q&A with the
audience
- 18:40 - 18:45**
Thank you and closing words
• **Natalia Quiñones**
Global IFA President
- 18:45-19:30**
Cocktail Reception

PROGRAMME



Registration

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

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

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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

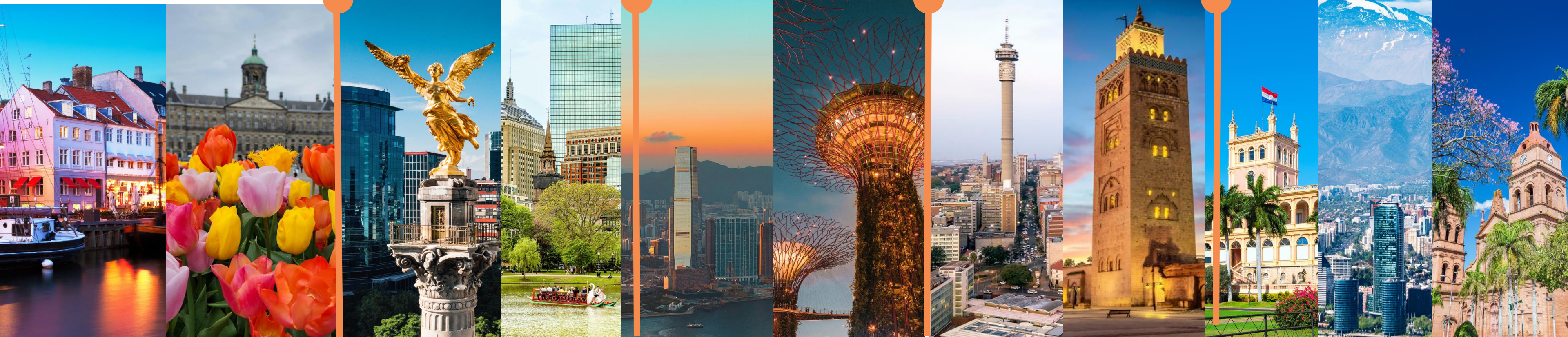
Latin America

Lecturer
Luís Eduardo Schoueri

Asunción, Paraguay
23 June, Tuesday

Santiago, Chile
24 June, Wednesday

Santa Cruz, Bolivia
26 June, Friday



TLP LUNCHEON DIALOGUE IN MELBOURNE

IFA 2026
Melbourne
18-22 October

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

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



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