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The 2026 Cahiers have been published and can be accessed online via the IFA website exclusively by IFA Members.

The yearly publication of the “Cahiers de droit fiscal international” has been IFA’s flagship publication since the Association’s early years, with the series dating back to 1939. The publications provide a wealth of knowledge on international tax issues and address the subjects to be discussed at the following Congress.

The Cahiers are an invaluable source of information of lasting scientific value for any specialist interested in international or comparative fiscal law. The publications comprise a general report, often an EU report, and branch reports on each of the two subjects selected by the Global IFA Permanent Scientific Committee. These subjects also constitute the Main Subjects of the IFA Annual Congress.

The subjects this year are:

Subject 1: Taxation of Royalties for the Use of, and Gains from the Sale of, Intellectual Property/Intangibles.

General reporters:
Mr. Paul W. Oosterhuis (USA), Prof. Wolfgang Schön (Germany)

Subject 2: Tax and the Energy Transition.

General reporters:
Prof. Miranda Stewart (Australia), Prof. Edoardo Traversa (Belgium)

International contributions and special reports

This year’s *Cahiers* bring together 171 contributors from 49 countries, reflecting the truly international scope of the project.

In addition to the General and National Reports, Subject 1 features three Special Reports:

1. Special Report on history and policy behind the royalties article in double tax conventions – From the League of Nations to the United Nations and the European Union
   Reporter: Philipp G. Riehm (Germany)
2. EU Report
   Reporter: Felix Janousek
3. US Non-Tax IP Law Report
   Reporters: Resa Schlossberg, Mana Ghaemmaghami

Subject 2 features four Special Reports:

1. OECD Report
   Reporters: Kurt Van Dender, Luisa Dressler, Clara Gascon and Anasuya Raj

2. Special Report on Tax and Climate
   Reporter: Tatiana Falcão (Brazil)

3. UN Report
   Reporter: María Amparo Grau Ruiz

4. EU Report
   Reporter: Marina Bisogno

These Special Reports complement the contributions of the General and National Reporters by offering additional insights into key developments related to the main subjects, viewed from local, regional, and international perspectives. They also provide a valuable reference point for comparative tax and interdisciplinary analysis of the main subject topics.

About the International Fiscal Association (IFA)

Founded in 1938, the International Fiscal Association (IFA) is a non-governmental and non-sectoral international organisation dealing with tax matters. It is a neutral and independent platform where representatives of all professions and interests can meet and discuss international tax issues at the highest level.
IFA promotes the understanding and development of international tax policy and practice by bringing together all stakeholders: Policy Makers, Tax Administrations, Businesses, Tax lawyers, advisors and Academia.

To submit a press accreditation request for the IFA 2026 Melbourne Congress, please contact:
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