

Global IFA Travelling Lectureship Programme 2026

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

SANTA CRUZ, BOLIVIA

26 JUNE, FRIDAY



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)



SANTA CRUZ, BOLIVIA
26 JUNE, FRIDAY

16:30-18:00

Hotel Camino Real
Av. San Martín and 4th Ring
Equipetrol Norte
Santa Cruz de la Sierra
Bolivia

Registration: Free of Charge

Language: Spanish

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



Sandra Vasquez
Chair IFA Bolivia



Natalia Quiñones
President Global IFA



Prof. Dr. Adolfo Martín Jiménez
Chair Global IFA PSC



Prof. Luís Eduardo Schoueri
Lecturer



Álvaro Tapia
Vice Minister of Tax Policy, Bolivia
Former President of IFA Bolivia



Álvaro Villegas
Partner, Villegas Aldazosa & Asociados
President, IFA LATAM

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 Santa Cruz, please fill out the form using the link provided.

16:00-16.30

Arrival attendees

16:30-16:40

Welcoming words:

- **Sandra Vasques**
Chair IFA Bolivia
- **Natalia Quiñones**
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 Santa Cruz, please complete the [registration form](#).

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

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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



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