



SAM KAYWOOD
(USA)

Chair



RENÉ MATTEOTTI
(SWITZERLAND)

General reporter

The panel will review arrangements to shift of losses among entities in a multinational group to optimize tax planning as well as tools deployed by tax authorities to combat them. In particular, the panel will cover the migration of assets or companies with built-in losses to other jurisdictions, the duplication of losses in different countries, the use of transfer pricing arrangements to transport profits or losses (through the migration of intangibles or otherwise), techniques to refresh expiring tax attributes and the use of financial arrangements to base erode a high-tax jurisdiction while creating stateless income. The panel will explore specific tools to implement these arrangements, including the use of dual resident companies, cross-border reorganizations, hybrid instruments and hybrid entities. The panel will also consider the use of “soft doctrines” to attack these arrangements as well as the impact of Pillar 2.

PANEL MEMBERS



Sylvia Dikmans
(Netherlands)



Yushi Hegawa (Japan)



Don Maher (USA)



Carlos Orsolon (Brazil)



John Peterson (OECD)



José Carlos Silva (Mexico)



Jason Yen (USA)



Secretary: Ximena García
Torres (Mexico)

Subject 2: Good faith in domestic and international law



THE HONOURABLE
MARSHALL ROTHSTEIN C.C., K.C.
(CANADA)
Chair



SJOERD DOUMA
(NETHERLANDS)

General reporter



CRAIG ELLIFFE
(NEW ZEALAND)

General reporter

Good faith is a fundamental legal principle in international law and most domestic legal systems worldwide, both civil and common law. The meaning of good faith varies across different contexts and jurisdictions, which can be a challenge in the international context where consistency is desirable. In the domestic tax context, good faith can be relevant to the relationship between taxpayers and tax authorities. In the international tax context, the good faith principle applies to dealings between contracting States, in particular to tax treaties and their interpretation. It is similarly relevant to dealings between taxpayers and the tax authority of a contracting State. This panel will explore various issues, focusing on the history and foundation of the principle of good faith in the international context; the application of this principle in the tax treaty context, including potential remedies for breaches; and the application of this principle against the background of selected current issues in international tax practice and illustrated by specific case studies.

PANEL MEMBERS



Vanessa Arruda Ferreira
(IBFD Brazil)



Céline Braumann (Canada)



Luzius Cavelti (Switzerland)



Daniel Gutmann (France)



Sachit Jolly (India)



Secretary: Ilana Ludwin
(Canada)

Seminar A: Attribution of profits to PEs: AOA vs UN Model



RICHARD VANN (AUSTRALIA)

Chair

Now that 13 years have passed since the finalisation of the “authorised OECD approach” (AOA) to the attribution of profits to PEs, it is time to take stock of its impact on tax treaties in general and the effect of the UN rejection of the AOA on treaty negotiation and application. After laying out the background and the current state of play in treaty negotiation of the AOA and the UN rejection, the seminar will look at various aspects of the issue: deemed payments, limitations on the functionally separate enterprise approach under the AOA and their relevance to the UN Model, and the impact of the apparent change in direction under the base erosion and profit shifting project (BEPS) on both the AOA and UN Model.

PANEL MEMBERS



Stéphane Austry (France)



Diane Ring (USA)



Secretary: Fernando Luján
Cepeda (Mexico)

LISELOTT KANA
(CHILE)

SIDDHARTH BANWAT
(INDIA)

Seminar B: The use of tax systems to execute non-fiscal policy goals



ARMANDO LARA YAFFAR
(MEXICO)

Chair

The seminar has the purpose to discuss the tax policy responses that have emerged after the post-pandemic era, as well as the geopolitical events that have affected economies, for which the creation of windfall taxes, the ways in which green energies have been supported, the responses against tax evasion and the challenges of tax administrations to be able to correctly implement these policies will be discussed, among other topics.

PANEL MEMBERS



Ubaldo González de Frutos
(IADB)



Alice Pirlot (Switzerland)



Flávio Rubinstein (Brazil)



Gary Sprague (USA)



Secretary: Roberto Padilla
(Mexico)

Seminar C: Tax adjudicators Seminar



PHILIPPE MARTIN
(FRANCE)

Chair

Seminar C deals with forums where disputes regarding taxation are adjudicated: courts and international treaty arbitration. The mission and duties of tax adjudicators will be discussed, with an eye on the expectations of the parties and the public. Their methods and legal approach will be studied. The seminar will also discuss some difficult issues tax adjudicators may face, especially regarding tax policies pursued by States.

PANEL MEMBERS



Rita da Cunha
(United Kingdom)



Juliane Kokott (CJEU)

PRAMOD KUMAR
(INDIA)



Noiana Marigo (USA)



Juan Carlos Roa (Mexico)



Secretary: Cristina Carrasco
Briones (Mexico)

Seminar D: who is winning the race?



NATALIA QUIÑONES
(COLOMBIA)

Chair

This seminar will discuss whether base erosion and profit shifting (BEPS) has been fully addressed by the current rules or if mobility, new technologies, and new business strategies make BEPS a persistent challenge for the international tax system. The seminar will additionally address the issue of whether BEPS is the same across the globe or if it has a particular detrimental effect for the developing world. We will further explore the impact that BEPS has on corporate behaviour and the resulting complexity for taxpayers and tax administration alike. Finally, the seminar explores some options to address the issue of persistent BEPS, which range from continuing with the implementation of current rules to unitary taxation and formulary apportionment.

PANEL MEMBERS



Michelle de Niese (Australia)



Itai Grinberg (USA)



Andrea Laura Riccardi (Uruguay)



Achim Pross (OECD)



Secretary: Germán García
García (Colombia)

Seminar E: IFA/OECD



PORUS F. KAKA (INDIA)

Chair

The seminar focuses on the latest developments in the International Tax arena. The OECD's new tax leadership will provide an update on the work currently underway at the OECD. The Panel will bring together experts from Government, academia, business and tax practitioners to discuss major International tax initiatives and developments, with a particular emphasis on OECD work in this area.

PANEL MEMBERS



Achim Pross (OECD)



**Stef van Weeghel
(Netherlands)**

**GAËL PERRAUD
(FRANCE)**

**LISELOTT KANA
(CHILE)**

**RAHUL SAHGAL
(SWITZERLAND)**

**SECRETARY:
ADITYA VORA (INDIA)**



**DDR. GEORG KOFLER
(AUSTRIA)**

Chair

The IFA/EU seminar will highlight the most recent and pressing developments in international tax law from the specific angle of EU law. Discussions will focus on the corporate tax agenda of the EU Commission (including the Pillars and BEFIT), measures targeting aggressive tax planning and harmful tax competition (such as „Unshell“ and the Revised Code of Conduct), administrative cooperation and transparency, withholding taxation (FASTER), and recent case law of the European Court of Justice.

PANEL MEMBERS



Benjamin Angel (EU)



Pia Dorfmueller (Germany)



Eric Kemmeren (Netherlands)

**MARÍA JOSÉ GARDE
(EU)**



Juliane Kokott (CJEU)



Błażej Kuźniacki (Poland)



Secretary: Theres Neumüller
(Austria)

Seminar G: Non-discrimination rules (direct and indirect)



**ALEXANDER RUST
(AUSTRIA)**

Chair

The seminar will revisit the tax treaty non-discrimination clauses and analyse their constitutive elements (comparability and the existence of different treatment). It will be discussed whether a domestic measure that seems to be discriminatory may be justified on the basis of BEPS. The seminar will also focus on the developments of non-discrimination provisions in EU law and investment treaties.

PANEL MEMBERS



Xaver Ditz (Germany)



Angelo Nikolakakis (Canada)

FADI SHAHEEN (USA)



Miranda Stewart (Australia)



Secretary: Marcelo Moura (Austria)

Seminar H: Recent Developments in international taxation



JONATHAN SCHWARZ
(UNITED KINGDOM)

Chair

This permanent seminar at all IFA Congresses, brings the latest and most important issues that impact international taxation around the world. The main focus of this seminar will be on recent judicial decisions on key international tax topics such as tax treaties, transfer pricing and domestic tax rules with cross-border implications. The final agenda for the seminar is normally decided close to the Congress date to make sure that it is as current as possible.

SECRETARY:
GABRIELA HARO (PERU)

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Seminar I: International mobility and remote work: Corporate tax implications



**ANA CLAUDIA UTUMI
(BRAZIL)**

Chair

The purpose of this panel is to examine the international tax implications, especially for multinational enterprises (MNE), to have personnel working at distance, having them relocated to other countries, or even directly hiring people that live in other countries as employees. Many of the MNEs reduced the sizes of their physical offices, showing that remote work came to stay, and not as a temporary measure.

The number of issues related to international relocations/international employees is significant. Characterisation of permanent establishment, interaction with other companies of the group to share costs/functions exercised by certain employees, taxation of cross-border services, impact of tax treaties on remuneration for the services provided by those employees, taxation on the use of digital means to allow the remote work, determination of tax residency etc.

PANEL MEMBERS



Sandra Benedetto (Chile)



Karine Halimi-Guez
(France)



Belema Obuoforido (IBFD)

**VICTOR JARAMILLO
(USA)**



Frank Pötgens (Netherlands)



Tom Roesser (USA)



Secretary: Doris Canen (Brazil)

Seminar J: Transfer pricing controversial topics - problems and solutions



**MONIQUE VAN
HERKSEN
(NETHERLANDS)**

Chair

The panel will look at transfer pricing controversy and resolution trends, and consider the impact of new developments, such as a Global Minimum Tax. The following questions will be raised: Is it time to conclude that Profit Split and TNMM are the de facto methods of choice (witness recent tax litigation) or is their application merely opportunistic depending on whose side you are on and what outcome you support? Considering this, do APAs and MAP provide adequate dispute resolution or should other (international) instruments be used? Will the Global Minimum Tax reduce transfer pricing controversy?

PANEL MEMBERS



Mukesh Butani (India)



Stefan Greil (Germany)



Eric Lesprit (France)

**MAYRA LUCAS
(OECD)**



Marc Levey (USA)



Ricardo Réndon (Mexico)



Secretary: Carla Herrera
Ferez (Mexico)

WIN Seminar: E:invoicing as a mean to tackle the tax fraud

**ODILE COURJON
(FRANCE)**

Chair

PANEL MEMBERS



Fabiola Annacondia (IBFD)



Alex Baulf
(United Kingdom/USA)



Herminia Diaz (Mexico)



Birgit Jürgensmann (Germany)

**YURI MATSUBARA
(JAPAN)**

**SECRETARY:
ELIZABETH GONZALEZ
(MEXICO)**

YIN Seminar: Consumption taxes and the digital economy: where are we now?

**MARTHA RUELAS
(MEXICO)**

Moderator

PANEL MEMBERS



Laura Alarcón Díaz
(Netherlands)



Ivan Ozai (Canada)



Marta Papis-Almansa (Poland)



Paulson Tseng
(Chinese Taipei)

**JUAN PABLO WILLS
(COLOMBIA)**

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