

74th Congress of the International Fiscal Association September 4–8, 2022 | Berlin, Germany

INVITATION TO THE 74TH IFA CONGRESS

WELCOME

Dear Colleagues and Friends,

On behalf of the IFA association we are absolutely delighted to welcome you at the 74th Congress of the International Fiscal Association from 4–8 September 2022 in Berlin. IFA 2022 provides an unique opportunity to discuss international tax topics of current significant interest and importance. We are very excited to welcome you all in Germany's vibrant capital for five days of professional exchange, networking opportunities and exciting cultural events.

The focus of the IFA Congress in Berlin will be on digitalisation and big data as well as recent developments in international tax law. We expect round about 2,000 participants from all over the world including leading tax experts from the corporate, administrative, and political arena. This allows for an amazing professional opportunity to discuss international tax trends and delve into new topics.

Be assured that the scientific program will keep your professional side entertained - your social side will enjoy the cultural part just as much. Berlin is not only the German capital and therefore important for German tax practitioners, it is also a very energetic city full of cultural and social life.

Our congress venue, the former Maritim Hotel and now called Hotel Berlin Central District, is located at the heart of the city next to the Potsdamer Platz and the City Park 'Tiergarten' not far from numerous museums and concert halls, theatres, galleries, bars, and restaurants that guarantee a high level of cultural entertainment. Explore Berlin's colourful street life, art, and food scene, as well as history. The opportunities are endless and the congress's cultural and social program will have a lot to offer.

We look forward to seeing you in Berlin and are sure that when you leave, you too will be saying 'lch bin ein Berliner'.



Christian Kaeser President IFA 2022 Berlin Annual Congress



Berthold Welling Secretary IFA 2022 Berlin Annual Congress

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ABOUT IFA

The International Fiscal Association, established in 1938 in the Netherlands, is the only non-governmental and non-sectoral international organisation dealing with fiscal matters. IFA is a neutral, independent, non-lobby organisation and as such the only global network of its kind. As a non-profit organisation, IFA provides a neutral and independent platform where representatives of all professions and interests can meet and discuss international tax issues at the highest level.

Its objects are the study and advancement of international and comparative law in regard to public finance, specifically international and comparative fiscal law and the financial and economic aspects of taxation.

The Association has particularly close relationships with the Organisation for Economic Cooperation and Development (OECD), its sister organisation, the International Bureau of Fiscal Documentation (IBFD), and the European Commission.

IFA seeks to achieve these objects through its Annual Congresses and the scientific publications relating thereto as well as through scientific research. Although the operations of IFA are essentially scientific in character, the subjects selected take account of current fiscal developments and changes in local legislation.



ABOUT IFA

History of IFA

The International Fiscal Association (IFA) was established in the winter of 1938 in The Hague, Netherlands, at the end of the interbellum. Though there were indications of a new war, the need had arisen for an independent organisation with certain objects. Along with the increasing internationalisation of the world's economies, international tax issues had become more numerous and of greater importance.

With the need for more studies of comparative fiscal law and the need to cope with these new challenges, a platform was created by a group of people involved, with the aim to encourage the research on international tax issues by: Publishing the annual cahiers in print and digital, with general reports on international subjects and the reports by countries related thereto. As well as other publications on specific subjects, organising annual congresses since 1939, regional conferences and seminars. Creating a prominent platform for bringing down the thoughts within IFA members and for making them known to the world, stimulating the discussion and bringing nuances to these.

Providing incentives on scientific work such as the Maurice Lauré Prize, the Mitchel B. Carroll Prize and the YIN Scientific Award. IFA has grown to a truly global association with around 13,000 members from 116 countries. In 72 countries IFA members have established IFA Branches. For members in countries where an IFA Branch has not been yet established, IFA facilitates direct membership.

Membership

Joining IFA entitles you to become part of the world's independent fiscal network and is simple to do through one of the following options:

- Through affiliation with an IFA Branch in your country;
- Through direct membership with the IFA General Secretariat in the case an IFA Branch has not yet been established in your country.

IFA is close to you: the great majority of IFA membership is organised in Branches established in 72 tax jurisdictions worldwide so to apply for membership please contact the IFA Branch in your country; they have all the information regarding membership and annual membership rates.

Applications for a membership in countries where there is no IFA Branch should be made to the General Secretariat accompanied by a recommendation from two members of the Association.

Upon notification and nomination by the IFA Branches, applicants for membership are registered in Global IFA's membership administration. New members are officially admitted during the next Annual Congress.

The General Secretariat coordinates the Association's administrative and scientific activities. For further information, please send an e-mail to

Anita Burggraaf: ab.gensecr@ifa.nl

ABOUT IFA

German branch of IFA

President

Christian Kaeser

Secretary General

Berthold Welling

Executive board members

Kirsten Birnbaum

Xaver Ditz

Thomas Eisgruber

Fritz Esterer

Clemens Fuest

Dietmar Gosch

Wilhelm Haarmann

Wolfgang Haas

Bernd Jonas

Volker Kaiser

Martin Kreienbaum

Michael Kröner

Deborah Schanz

Eckehard Schmidt

Wolfgang Schön

Monika Wünnemann

Organising Committee Congress

President

Christian Kaeser

Secretary General

Berthold Welling

IFA Executive Committee

President

Peter Barnes (USA)

Vice President

Guglielmo Maisto (Italy)

Secretary General

Jean-Blaise Eckert (Switzerland)

Members

Edgar Anaya Bourgoing (Mexico)

Massimo Antonini (Italy)

Gustavo Brigagão (Brazil)

Bristar Cao (People's Rep. of China)

Christian Comolet-Tirman (France)

Kuntal Dave (India)

Peter Glicklich (USA)

Ulrika Gustafsson Myslinki (Sweden)

Yushi Hegawa (Japan)

Christian Kaeser (Germany)

David Yin-Young Lee (Rep. of Korea)

Paul Morton (United Kingdom)

Jennifer Roeleveld (South Africa)

Brian Schneiderman (Canada)

Marta Villar Ezcurra (Spain)

Maarten van der Weijden (Netherlands)

Maurus Winzap (Switzerland)

Extra invited

Claudia Suter (Switzerland), YIN

Representative

Hein Zillikens (Netherlands), Deputy

Treasurer

Honorary Presidents

Murry Clayson (United Kingdom)

Marcus Desax † (Switzerland)

Porus F. Kaka (India)

Jerome B. Libin (USA)

Sven-Olof Lodin (Sweden)

Manuel E. Tron (Mexico)

ABOUT IFA

IFA Permanent Scientific Committee

Chair

Robert Danon (Switzerland)

Vice-Chairs

Georg Kofler (Austria) Miranda Steward (Australia)

Members

Jesper Barenfeld (Sweden) Pat Brown (USA) Nico Derksen (Singapore) Caroline Docclo (Belgium) Sjoerd Douma (Netherlands) Daniel Gutmann (France) Johanna Hey (Germany) Pascal Hinny (Switzerland) Angelo Nikolakakis (Canada) Anders Nørgaard Laursen (Denmark) Yoon Oh (Republic of Korea) Casey Plunket (New Zealand) Pranav Savta (India) Jonathan Schwarz (United Kingdom) Francisco Selame (Chile) Fernando Serrano Antón (Spain) Xiong Wei (China PRC) Masao Yoshimura (Japan)

Extra invited

Jean-Blaise Eckert (Switzerland), Secretary General

Adam Zalasiński (Poland)

Pasquale Pistone (Netherlands), IBFD: ex officio

Maikel Evers (Netherlands), YIN Representative

Pascal Saint-Amans (OECD); ex officio

Benjamin Angel (European Commission); ex officio

Michael Lennard (UN); ex officio

Additionally invited for the preparation of the Annual Congresses in:

2022 Rudolf Mellinghoff (Berlin, Germany) 2023 Ricardo Renon (Cancun, Mexico)

2024 Jennifer Roeleveld (Cape Town, South Africa)

2025 João Nogueira (Lisbon, Portugal)



SUBJECT 1

Group approach and separate entity approach in domestic and international tax law

Chair: Janine Juggins (UK)

Most corporate taxation systems began life under a separate entity approach. Over time elements of a group approach have been layered on top. However, certain of the BEPS developments have further expanded the scope for groups to be treated differently in the context of cross border transactions. Pillars 1 and 2 go even further in some cases for larger groups by disconnecting the group treatment from the underlying transaction. Being part of a larger group now imposes a spectrum of approaches ranging from transactional to transactional with group testing, to a group approach and to a formulaic approach. This session will explore the practical challenges created particularly when it comes to tax neutrality and a level playing field, and the policy grounds on which these differences may be justified.

SUBJECT 2

Big data and tax - domestic and international taxation of data driven business

Chair: Wolfgang Schön (Germany)

"Big Data", i.e. projects, software, services or business functions that involve collecting, aggregating, structuring, and analysing large information sets, in particular the application of data analytics and artificial intelligence, has given rise to multiple business models permeating the global economy. The panel will provide an introduction to the main legal and fiscal features of Big Data and will discuss elected business models and their treatment under domestic tax law, tax treaties and the law governing indirect taxation (including VAT and DST). A central element of this analysis will be the interaction between the legal and fiscal characterisation of Big Data transactions.

SEMINAR A

The Linking of tax systems: dependence of domestic taxation on foreign tax treatment

Chair: Madeleine Simonek (Switzerland)

Dependencies of domestic taxation on foreign tax treatment is not a completely new phenomenon. Since the beginnings of international tax law, the credit method has taken foreign taxation into account to avoid double taxation. For more than 20 years, according to the OECD Commentary, qualification conflicts should be resolved by binding the residence state to the source state's domestic understanding of a term. However, it is only recently that the linking of tax systems has taken on central importance in the context of the BEPS project, especially through the introduction of linking and subject to tax rules. The increasing intertwining of tax jurisdictions is a strong driver of complexity and requires constant consideration of foreign law. The aim of the seminar is to discuss these developments, their imitations as well as specific practical and legal problems raised by them.

SEMINAR B

Tax Directors Seminar - Corporate officers' duties to tax planning vs. tax morality and compliance

Chair: Wilhelm Haarmann (Germany)

The topic of this panel has to do with legal tax duties and moral tax duties, with legality and legitimacy and with reputation. Tax compliance is part of the corporate governance. To which extent is tax planning legal and legitimate, to which extent legal and illegitimate and when is it illegal? Are tax offerings by other countries acceptable and when inacceptable? Does public Country by Country reporting lead to a new moral standard? To which extent are general answers possible, to which extent do they depend on the habits, the expectations, and the general behaviour in a country or in a location?

SEMINAR C

Use of Legal technology in taxation

- a) Digitization of tax assessments
- b) Digitization of tax audit processes
- c) Taxpayer's access to tax authorities information

Chair: Christian Dorenkamp (Germany)

Starting in Brazil several years ago, tax compliance processes all over the world are on an amazing journey of being end-to-end digitized. This does not only hold true for VAT purposes (with all invoices potentially being sent through a government agency, as in Italy), but also for corporate income tax assessments, for instance monthly balance sheet reporting obligations in Poland and both ICAP 2.0 and SAF-T model rules issued by the OECD. Recently, India went even one step further by introducing a completely virtual ("faceless") tax audit process, waiving all personal interaction between taxpayer and tax authority whatsoever. In particular, the seminar will also look at what presumably lays ahead of us, for instance using artificial intelligence in tax audits and introducing common EU e-invoicing standards.

SEMINAR D

Carbon Climate Change taxation

Chair Tatiana Falção (Brazil)

The panel will discuss how the Paris Agreement goals, personified into the nationally determined contributions (NDCs) assumed by the countries member to the Agreement, can translate into fiscal and more particularly, tax obligations in a mid to long-term scenario. In doing so, the panel will discuss (i) what it means to price carbon, (ii) the constitutive elements of a carbon price (with an emphasis on taxation aspects), (iii) how Border Carbon Adjustment (BCAs) mechanisms relate to the domestic application of a carbon price, and finally, (iv) what types of plurilateral and multilateral approaches have been suggested to obtain a coordinated approach to the pricing of carbon.

SEMINAR E

IFA/OECD

Chair: Porus Kaka (India)

The IFA/OECD Seminar addresses the major developments in the International Tax arena. There will be an update from Mr Pascal Saint-Amans, Director of the Centre for Tax Policy and Administration at the OECD and Mr Achim Pross, Head of the International Co-operation and Tax Administration Division at the OECD, of the work that is currently underway at the OECD. The Panel will focus on the current Pillar One and Pillar Two proposals, their status, implementation and timelines, policy considerations and critical analysis.

The Panel will consist of two segments which will examine Pillar One and Pillar Two, with panelists from major Government representatives, academics and corporate representatives.

SEMINAR F

Recent Developments in international taxation

Chair: Jonathan Schwarz (UK)

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.

SEMINAR G

Developing countries, their policies and their experiences in regard to the OECD BEPS process

Chair: Miranda Stewart (Australia)

This Seminar will focus on key challenges in international tax for developing countries, including base erosion and profit shifting (BEPS) and their experience in regard to the OECD-led BEPS reforms. Panellists from government, the private sector, business and academia will address topics including the effectiveness, or not, of tax transparency measures for developing countries; positive or negative impact of BEPS Actions especially concerning foreign investment, transfer pricing and enforcement; and Inclusive Framework Pillars 1 and 2. The panel will identify the successes and failures of BEPS reforms in responding to the needs of developing countries, including through case studies. It will explore alternatives and improvements, and debate how to achieve relevance and engagement for all countries of the new international tax regime.

CONGRESS

SUBJECTS AND SEMINARS

SEMINAR H

IFA/EU

Chair: Georg Kofler (Austria)

The IFA/EU Seminar will offer a comprehensive overview and analysis of the most important (mainly direct) tax and tax policy developments concerning the European Union in the past year. The seminar will start with a presentation of the recent and ongoing tax policy projects undertaken by the European Commission (DG Taxation and Customs), including the EU's work on the implementation of Pillar Two and numerous other initiatives in the area of direct taxation (e.g., "Unshell", DEBRA etc).

After setting the stage, the seminar will focus on four particular areas: First, we will analyse the global corporate tax reform (Pillar Two, DEBRA) in light of EU law, including particular challenges of implementation as well as overarching topics of EU law, such as internal and external competence. Second, we will focus on the future of anti-tax avoidance and "aggressive tax planning" from an EU law perspective. This focus will not only address recent proposals, such as "Unshell" (and its potential extension to third countries), but also the impact of the "Danish cases" on the interpretation of GAARs and the indirect effect on the "Whistleblower Directive". Moreover, we will address developments in the Code of Conduct and highlight developments in European case law, such as the impact of the fundamental freedoms on interest barrier rules (Case C-3/21, PRA Group Europe). Third, we will highlight advances in administrative cooperation and compliance, including DAC7, joint audits and public CbCR, as well as the taxpayers' position and rights in these areas (e.g., regarding professional privilege, penalties, and proportionality). Fourth, and finally, we will briefly examine recent progress in the area of energy and green taxation, which has become a new focus area with entirely new challenges in light of the renewed discussion about the energy transition and diversification following the Russian war in Ukraine.



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SEMINAR I

The neutrality principle in VAT - practical issues

Chair: Joachim Englisch (Germany)

This seminar will deal with practical aspects and challenges faced by businesses in ensuring VAT neutrality of their operations. A first point of discussion will be the complexities that often surround the claim of an input VAT deduction or credit. We will analyze both elements of substantive VAT legislation that can hinder or complicate an adequate relief from input VAT as well as procedural obstacles to this effect. In a second step, the real-world deviations from the principle of equality of competition that is inherent to VAT neutrality will be analyzed. In this context, particular attention will be given to the concepts of channel neutrality in a digitalized economy and the nascent trend towards "greening" the VAT system. We will furthermore explore how VAT compliance requirements may distort business decisions contrary to the neutrality principle, especially in a cross-border environment. All analysis will involve the discussion of possible solution to the aforementioned challenges, with a special focus on the role that new technologies could play in this regard.

SEMINAR J

Taxation of families; mobility of individuals

Chair: Stéphanie Auféril (France)

This session will focus on the relocation of the high-net worth individuals as a global trend of mobility of the families, and the competition between countries to attract the wealthy, notably with special tax regimes. We will discuss the tips and pitfalls of a multi-jurisdictional relocation planning, including the pre-immigration strategies, access to treaty network, in particular when attractive tax regimes are at stake, for both income tax and estate taxes, exit taxes... The debates will be illustrated with the input of experts from European countries (Italy, Portugal, United Kingdom), the United States and Israel.

SUNDAY, 4 SEPTEMBER 2022

Time	Room	Subject
09:00-21:00	Saal Berlin Sektion E	Registration & Information
09:00-13:00	Salon 7 Wien	PSC Meeting
	Salon 6 Oslo	Sponsor: Deloitte Escape Room
13:00-14:00	Salon 2+3 Rom	Working Luncheon (PSC, EB, SB and GS)
14:00-15:30	Salon 1 Moskau	Supervisory Board
16:00-22:00	Exhibition Area	Exhibition
16:00-18:00	Foyer Ballsaal B	WIN Reception
16:00-17:30	Salon 7 Wien	General Assembly
17:30-18:30	Foyer Ballsaal B	YIN Meet & Greet Reception
19:00-20:00	Großer Ballsaal	Opening Ceremony
20:00-22:00	Foyer Ground Floor	Welcome Reception



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MONDAY, 5 SEPTEMBER 2022

Time	Room	Subject
08:00-16:00	Saal Berlin Sektion E	Registration & Information
07:30-08:30	Großer Ballsaal	Sponsor: Wolters Kluwer
08:00-16:00	Exhibition Area	Exhibition
	Salon 6 Oslo	Sponsor: Deloitte Escape Room
08:00-09:00	Foyer all areas	Morning Refreshments
09:00-18:00	Salon 21 Dublin	Sponsor: CMS Lounge
09:00-18:30	Foyer Ballsaal B	YIN Lounge
09:00-18:30	Foyer Ballsaal B	WIN Lounge
09:00-10:30	Großer Ballsaal	Subject 1: Group approach and separate entity approach in domestic and international tax law
10:30-11:00	Foyer all areas	Coffee Break
11:00-12:00	Großer Ballsaal	Subject 1: Group approach and separate entity approach in domestic and international tax law (continued)
12:00-13:30	Foyer all areas	Lunch Break
12:00-13:30	Market Restaurant	Corporate Tax Officers Luncheon
12:00-13:30	Market Restaurant	Government Luncheon
12:00-13:30	Steak House	Academics Luncheon
13:30-15:30	Großer Ballsaal	Seminar A: The linking of tax systems: dependence of domestic taxation on foreign tax treatment
13:30-15:30	Saal Berlin Sektion A	Seminar B: Tax Directors Seminar - Corporate officers' duties to tax planning vs. tax morality and compliance
15:30-16:00	Foyer all areas	Afternoon Refreshments
15:30-16:00	Salon 7 Wien	European Region Meeting
15:45-17:00	Salon 2+3 Rom	Latin American Region Meeting

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15:45-17:00	Salon 16 Riga	Asia – Pacific Region Meeting
15:45-17:00	Business Suite – 2043	North American Region Meeting
15:45-17:00	Salon 1 Moskau	YIN Branch Meeting
15:45-17:00	Business Suite – 2047	African Region Meeting
19:00-20:00		Cultural Evening: Berliner Dom

Scientific Programm Scientific releated

● YIN

Industry

Social Program

meeting/ session

WIN Break

Luncheon

Regional General

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TUESDAY, 6 SEPTEMBER 2022

Time	Room	Subject
08:00-16:00	Saal Berlin Sektion E	Registration & Information
08:00-16:00	Exhibition Area	Exhibition
	Salon 6 Oslo	Sponsor: Deloitte Escape Room
08:00-09:00	Foyer all areas	Morning Refreshments
09:00-18:00	Salon 21 Dublin	Sponsor: CMS Lounge
08:00-22:00	Business Suite - 2045	Sponsor: Bloomberg
09:00-18:30	Foyer Ballsaal B	YIN Lounge
09:00-18:30	Foyer Ballsaal B	WIN Lounge
09:00-10:30	Großer Ballsaal	Subject 2: Big data and tax – domestic and international taxation of data driven business
10:30-11:00	Foyer all areas	Coffee Break
11:00-12:00	Großer Ballsaal	Subject 2: Big data and tax – domestic and international taxation of data driven business
12:00-13:30	Exhibition Area	Lunch Break
12:00-13:30	Market Restaurant	WIN Luncheon
13:30-15:30	Großer Ballsaal	Seminar C: Use of Legal technology in taxation
		a. Digitization of tax assessmentsb. Digitization of tax audit processesc. Taxpayer's access to tax authorities information
13:30-15:30	Saal Berlin Sektion A	Seminar D: Carbon Climate Change taxation
15:00-16:30	Salon 1 Moskau	Reporters Subject 1 2023
15:00-16:30	Salon 7 Wien	Reporters Subject 2 2023
15:30-16:00	Foyer all areas	Afternoon refreshments

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16:00-17:	30 Salon 4+5 London	Future Congresses 2023 – 2027
16:00-17:	30 Saal Berlin Sektion A	WIN Seminar: Tax challenges of matrix organizations, new work and the war of talent
17:30-18:	30 Salon 2+3 Rom	Sponsored Session: Deloitte
19:00-21:	30	Museums Evening: Museumsinsel

WEDNESDAY, 7 SEPTEMBER 2022

Time	Room	Subject
08:00-16:00	Saal Berlin Sektion E	Registration & Information
08:00-16:00	Exhibition Area	Exhibition
	Salon 6 Oslo	Sponsor: Deloitte Escape Room
08:00-09:00	Foyer all areas	Morning Refreshments
09:00-18:00	Salon 21 Dublin	Sponsor: CMS Lounge
08:00-22:00	Foyer Ballsaal B	YIN Lounge
08:00-22:00	Foyer Ballsaal B	WIN Lounge
09:00-10:30	Großer Ballsaal	Seminar E: IFA/ OECD
10:30-11:00	Foyer all areas	Coffee Break
11:00-12:00	Großer Ballsaal	Seminar E: IFA/ OECD (continued)
12:00-13:30	Exhibition Area	Lunch Break
12:00-13:30	Salon 7 Wien	IFA/ OECD Lunch Dialogue on International Tax Policy
13:30-15:30	Großer Ballsaal	Seminar F: Recent Developments in international taxation
13:30-15:30	Saal Berlin Sektion A	Seminar G: Developing countries, their policies and their experiences in regard to the OECD BEPS process
15:30-16:00	Foyer all areas	Afternoon refreshments
15:45-17:00	Salon 7 Wien	Branch Officers Meeting

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16:30-18:00	Großer Ballsaal	YIN Seminar - Tax treatment of crypto assets
16:00-18:00	Salon 16 Riga	Sponsored Session: Mercury Law NY
17:00-18:00	Foyer Ballraum A	Presidents Reception
20:30-02:00	Haubentaucher	YIN Party

THURSDAY, 8 SEPTEMBER 2022

Time	Room	Subject
08:00-16:00	Saal Berlin Sektion E	Registration & Information
08:00-16:00	Exhibition Area	Exhibition
	Salon 6 Oslo	Sponsor: Deloitte Escape Room
08:30-09:00	Foyer all areas	Morning Refreshments
09:00-18:00	Salon 21 Dublin	Sponsor: CMS Lounge
09:00-18:30	Foyer Ballsaal B	YIN Lounge
09:00-18:30	Foyer Ballsaal B	WIN Lounge
09:00-10:30	Großer Ballsaal	Seminar H: IFA/ EU
10:30-11:00	Foyer all areas	Coffee Break
11:00-12:00	Großer Ballsaal	Seminar H: IFA/ EU (continued)
12:00-13:30	Exhibition Area	Lunch Break
13:30-15:30	Saal Berlin Sektion A	Seminar I: The neutrality principle in VAT – practical issues
13:30-15:30	Großem Ballsaal	Seminar J: Taxation of families; mobility of individuals
15:30-16:00	Foyer all areas	Afternoon refreshments
19:00-23:00	Konzerthaus Berlin	Gala Dinner

SCIENTIFIC AND GENERAL PROGRAM

INVITED SPEAKERS

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Äimä	Kristiina	Finland	Casano	Federica	Italy
Altenburg	Nadia	Germany	Castagna	Stefano	Italy
Andersen	Stine	Denmark	Chia-Tern	Huey Min	Singapore
Anderson	Rosemary	Canada	Choi	Jisun	UK
Andrew	Matt	New Zealand	Corwin	Manal	USA
Angel	Benjamin	Belgium	Danz	Martina	Switzerland
Arbulú Servera	Alvaro	Peru	Daurer	Veronika	Austria
Arik	Ezgi	Turkey	De La Feria	Rita	UK
Artopoulos	Ariadna Laura	Argentina	De Reymaeker	An	Belgium
Assar	Sahel	USA	De Ruiter	Marlies	Netherlands
Assis	Maria Ines	Portugal	Dilen	Thomas	Switzerland
Astuti	Melani	Indonesia	Dorenkamp	Christian	Germany
Auféril	Stéphanie	France	Duff	David	Canada
Baerentzen	Susi	Denmark	Englisch	Joachim	Germany
Bendlinger	Valentin	Austria	Entin	Seth	USA
Benedetto	Sandra	Chile	Faibish	Inbal	Israel
Bergmann	Malte	Germany	Wassmer	 	
Blanchard	Kimberly	USA	Falcão	Tatiana	Brazil
Boublil	David	EU	Fehling	Daniel	Germany
Bouman	Jacco	Netherlands	Geberth	Georg	Germany
Brabazon	Mark	Australia	Gil Garcia	Elizabeth	Spain
Brink	Jerome	South Africa	Glavey	Trevor	Ireland
Bucchieri	Alessandro	Italy	Goradia	Shefali	India
Buriak	Svitlana	Ukraine	Haarmann	Wilhelm	Germany
			Hearson	Martin	UK
Burnett	Chloe	Australia	Herbain	Charlène Adline	Luxembourg
Canen	Doris	Brazil			

SCIENTIFIC AND GENERAL

PROGRAM

Hey	Johanna	Germany	Ososami	Lolade	Nigeria
Jalan	Nupur	India	Osterloh-Konrad	Christine	Germany
Jiménez	Adolfo	Spain	Parry	lan	USA
Juggins	Janine	UK	Perez Navarro	Grace	France
Kaka	Porus	India	Perraud	Gaël	France
Klokar	Martin	Austria	Peshori	Prerna	India
Knotzer	Christian	Austria	Peterson	John	France
Kofler	Georg	Austria	Pinkernell	Reimar	Germany
Kokott	Juliane	Belgium	Pross	Achim	France
Legendre	Xenia	France	Rao	Siddesh	India
Lennard	Michael	UN	Rapp	Katharina	Germany
Lessing	Doelie	South Africa	Saccardo	Nicola	Italy
Lignereux	Bastien	Belgium	Sahay Saksena	Pragya	India
Mason	Ruth	USA	Saint-Amans	Pascal	France
McLean	Alan	UK	Sattler	Andreas	Germany
Melo de Souza	Veronica	Brazil	Schnitger	Arne	Germany
Michalik	Tomasz	Poland	Schön	Wolfgang	Germany
Mittendorfer	Markus	Austria	Schwarz	Jonathan	UK
Muehlmann	Brigitte	USA	Scravaglieri	Gustavo	Argentina
Natale	Marcelo	Brazil	Sebbagh	Stéphanie	France
Neumüller	Theres	Austria	Shaw	Peter	UK
Nidumolu	Prasanna	Australia	Simonek	Madeleine	Switzerland
Nobre	Lionel	USA	Sprague	Gary	USA
Nzafashwanayo	Dieudonné	Rwanda	Steierberg	Daniela	Germany
Oberrader	Viktoria	Austria	Stewart	Miranda	Australia
Obuoforibo	Belema	Netherlands	Summers	Mark	UK
Oguttu	Annet	South Africa	Suter	Claudia	Switzerland

SCIENTIFIC AND GENERAL PROGRAM

Theeuwes	Anna	Netherlands
Thomson	Robert	Australia
Van Dender	Kurt	OECD
Velasco	Juan David	Colombia
Villar Ezcurra	Marta	Spain
Viñuales	Luis Manuel	Spain
Voje	Jasna	EU
Wadlin	Lisa	USA
Wardell-Burrus	Heydon	UK
Weiss de Resende	Gustavo	Brazil
Xu	Yan	Australia
Zawodsky	Florian	Germany
Zechner	Lily	Austria
Zhuravska	Tetyana (Tanya)	Ukraine

SCIENTIFIC AND GENERAL

PROGRAM

POSTER PROGRAM

- 1 The Global Minimum Tax Australia - Heydon Wardell-Burrus
- 2. Time and Income Tax Law Austria - Martin Klokar
- 3. Article 12B UN Model (2021) A Model Distributive Rule for Income from **Automated Digital Services** Austria - Christian Knotzer
- 4. VAT and Corporate Insolvency in the Light of EU Law Austria - Markus Mittendorfer
- 5. Withholding Taxation in International and European Tax Law Austria - Theres Neumüller
- 6. The Residence Concept of Individuals acc to Art 4 OECD-MTC under scrutiny considering generational differences Austria - Viktoria Oberrader

- 7. Ultimate beneficial ownership transparency in Kenya South Africa and Nigeria India - Siddhesh Rao
- 8. The EU tax havens blacklist Italy - Federica Casano
- 9. Enhancing Stakeholder Return on Invested Capital (ROIC) in International Tax Dispute Resolution through the Optimization of the Applicable Legal Framework A Meditated Proposal based on Comparisons with International Commercial Arbitration, the Investment – State Dispute System and the World Trade Organization Dispute Mechanism Italy - Stefano Castagna

SCIENTIFIC AND GENERAL

PROGRAM



SOCIAL PROGRAM

FOR PARTICIPANTS AND ACCOMPANYING PERSONS

Included within the registration fee



1st IFA President's Golf Cup

Saturday, 3 September 2022 I full day

Golfpark Schloss Wilkendorf, Am Weiher 1, 15345 Altlandsberg

Golf Tournament hosted by Peter Barnes and Jeane Goullet. Join this spectacular first time IFA Experience at the wonderful Golf Yard at Schloss Wilkendorf on a first come first serve basis. Organized as a full service event including transfer service.

Urban City Tour by Bus

Sunday, 4 September 2022 I 11:00, 13:00, 15:00

Orientation tour for all registered delegates.





Opening Ceremony and Welcome Reception

Sunday, 4 September 2022 I 19:00

Exhibit Hall

Enjoy a warm welcome to the capital of Germany at the welcome reception in the Hotel Berlin Central District – member of Marriott International. Located at Potsdamer Platz and just off Kurfürstendamm, the main commercial street of what was pre-unification West Berlin, our hotel is just a short walk away from the city's main attractions.



Cultural Evening – Berlin Dom Monday, 5 September 2022 I 19:00

Berliner Dom, Am Lustgarten, 10178 Berlin

The sublime Berlin Cathedral in the heart of the city cannot be overlooked thanks to its striking dome. A visit to the cathedral is not only a must for every church lover, as it is richly decorated on the outside and inside – after climbing up to the dome, visitors are offered an exciting view over Berlin's city center with the Spree River, the Lustgarten and Museum Island. Enjoy this heavenly place with a concert of a traditional choir.

Sponsored by Bloomberg

Museum Evening – Museums Island Tuesday, 6 September 2022 I 19:00

Alte Nationalgalerie, Bodestrasse 1-3, 10178 Berlin

Right in the heart of Berlin, nestled between the Spree River and the Spree Canal, lies the world-famous Museum Island. It is one of the most outstanding museum complexes in Europe. Five architects designed the impressive architectural ensemble in the heart of the city. Museum Island has been a UNESCO World Heritage Site since 1999.

Enjoy an exclusive visit of the museum after closing time together with a delicious dinner in an outstanding location – the courtyards of the museum.

Sponsored by PwC



SOCIAL PROGRAM

FOR PARTICIPANTS AND ACCOMPANYING PERSONS

Included within the registration fee



President's Reception

Wednesday, 7 September I 17:00-18:00 Exhibition Area

The Reception hosted by the President of IFA will be held at the Congress Venue on Wednesday afternoon, at the end of the General Council/General Assembly.

All participants are invited to this event which includes the Boards of the IFA Branches.

YIN Party

Wednesday, 7 September 2022 I 20:30

Haubentaucher, Revaler Strasse 99, 10245 Berlin

Life is better with a pool! Surrounded by the historic walls of the former RAW site, the area of the Haubentaucher extends over 4,500 square meters. The heart of the Haubentaucher is the 240sqm heated swimming pool, framed by a spacious sun deck made of white stone tiles and natural wooden floorboards. Sun beds, deck chairs and Mediterranean plants create a beach club atmosphere that is otherwise only found on the Mediterranean.



Have fun at a cool pool party enjoying the summer in the city.

Sponsored by EY

By Invitation only

Government Officials Luncheon

Venue: Main Hotel Restaurant (first floor) Monday, 5 September 2022 I 12:00–13:30

The traditional luncheon for government officials attending the Congress to network and discuss issues of current interest

Who can attend?

Individuals whose primary employment is within a public authority working with tax administration and legislation at governmental level.

Sponsored by KPMG

Corporate Tax Officers Luncheon

Venue: Main Hotel Restaurant (first floor) Monday, 5 September 2022 I 12:00–13:30

An increasingly popular occasion for all delegates from the corporate sector to convene and network.

Who can attend?

Individuals whose primary employment is within a corporation, business or non-profit organisation with responsibility for the respective entity's tax position.

Sponsored by KPMG

Academics Luncheon

Venue: Hotel Restaurant (ground floor)
Monday, 5 September 2022 | 12:00-13:30

An excellent opportunity for academics across the globe to gather and network.

Who can attend?

Individuals whose primary employment is teaching and researching at a university and other higher education institutions.

Sponsored by KPMG

IFA/ OECD Lunch Dialogue on International Tax Policy

Venue: Wien 7/ (tbd)

Wednesday, 7 September 2022 I 12:00-13:30

WIN Luncheon

Venue: Wien 7

Tuesday, 6 September 2022 | 12:00-13:30

The Women of IFA Network (WIN) is delighted to invite all female participants to this networking occasion. A luncheon to enhance relationships and to generate professional connections. Speakers as well as WIN country representatives will provide insights and reports.

Fun Run

Start your day right with a morning run through the city center of Berlin. Sponsored by Puma SE and Flick Gocke Schaumburg Rechtsanwälte Wirtschaftsprüfer Steuerberater Partnerschaft mbB



GALA **DINNER**

Not included in the registration fee

Gala Dinner

Thursday, 8 September 2022 I 19:30

Venue: Konzerthaus Berlin, Gendarmenmarkt, 10117 Berlin

Price per delegate: 180 EUR

A truly wonderful evening to spend with colleagues and enjoy an outstanding historical experience. The Konzerthaus is one of three spectacular buildings in the Gendarmenmarkt – the harmonious ensemble including the German and French Dome. The Konzerthaus is revered as a treasure of German neoclassical architecture.

Sponsored by WTS



PARTICIPANTS AND ACCOMPANYING PERSONS

Rules and conditions for all tours

Full details and information regarding the tours listed below can be found on the congress website at www.ifatax2022.com.

Please note that if minimum numbers are not reached by Wednesday 7th August, the tour will be cancelled and all registered participants will be notified and receive a refund. Any tour bookings cancelled after this date will not be eligible for any refund.



Monday 5 September

 Bike Tour (4h)
 Price per delegate: 95 EUR – min 10 and max 30

Wednesday 7 September

 Art Tour (3h)
 Price per delegate: 75 EUR – min 15 and max 30

Thursday 8 September

Delicato Tour (4h)
 Price per delegate: 160 EUR – min 15
 and max 30

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IFA NETWORK (YIN)

The Young IFA Network aims to involve tax professionals at IFA during the early stages of their careers, so that they can develop meaningful and long lasting relationships with peers across the world. The YIN Committee and YIN Representatives assist in organising various activities at the Branch, regional and global levels of IFA.

This year's IFA congress will host the special YIN events listed below, in particular the ever popular YIN Party!

If you are interested in getting involved in YIN activities, please contact the YIN Chair, Claudia Suter (claudia.suter@homburger.ch).

YIN Meet & Greet Reception

Venue: Ballraum B

Sunday, 4 September 2022 I 17:30-18:30

Young IFA members will have the opportunity to meet and mingle at an informal reception at the Congress venue, prior to the Opening Ceremony and Welcome Reception. The purpose of the Meet & Greet Reception is to give young IFA members and individuals attending their first IFA Congress a chance to meet informally at the beginning of the Congress. It will help them to make the most out of attending the Congress by building up their personal networks.

Meeting of the YIN Branch Representatives

Venue: Salon 2+3 Rom

Sunday, 4 September 2022 I 16:30-17:30

YIN Seminar – Tax treatment of crypto assets

Venue: Saal Berlin Sektion A

Wednesday, 7 September 2022 I 16:30-18:00

Discuss the tax challenges regarding the tax treatment of crypto assets and consider some of the developing responses from around the world with our panel of experts.

YIN Party

Venue: Haubentaucher, Revaler Strasse 99, 10245 Berlin

Wednesday, 7 September 2022 I 20:30

A unique night awaits attendees at the YIN Party. This event will be held on Wednesday at the extraordinary location Haubentaucher – which describes itself as an urban pool and sundeck garden lounge bar. The party will give young IFA members the chance to meet existing and new business connections and friends.

Sponsored by EY



INFORMATION

About Berlin

Berlin is unique. With a population of more than 3.5 million, the city located in the heart of Europe stands for innovation and new ideas, lived freedom and creating tomorrow's future today. Germany's capital city can look back on a chequered history, even in the recent past. Yet today it has reinvented itself as a very energetic city full of cultural and social life.

Force Majeure (Acts of God)

It is mutually agreed that in the event of total or partial cancellation of the congress due to fire, strike, natural disaster (either threatened or actual), government regulations or incidents not caused by the organizer, which would prevent its scheduled opening or continuance, the congress may be partially postponed or terminated as a whole. In this case, participants are not entitled to reclaim refunds on no account

Airport

The new BER airport is connected to the rail and road network. Airport express and regional trains run together four times an hour from station Terminal 1-2 to Berlin Central Station. In addition, the s-railway S9 and S45 run from Termina 1-2 to Berlin city centre. Various transfer options are available for the participants of IFA Congress 2022 in Berlin. You can either make your transfer individually via taxi or public transportation, or you can apply for the transfer service in advance. You can find more information on the congress website www.IFAtax2022.com.

Badges

All delegates, exhibitors and guests will receive a name badge at the registration desk. The badge will be the official meeting document and should be worn at all times in order to gain entry into the meeting rooms and exhibition halls. With a badge, participation will be granted into the scientific program. Admission to the congress will not be allowed without badge identification.

Certificate of Attendance

All participating delegates will receive a certificate of attendance per mail after the congress.

Cloakroom

A cloakroom and luggage deposit is located on the first floor and will be available during the official congress time schedule. The hotel and the organisers are not responsible for any items lost or left behind.

Congress app

The IFA tax 2022 annual congress is supported by an app.

Congress language

The official language of the congress will be English. Simultaneous translation will not be provided.

Credit cards and ATM

Major credit cards are accepted in Germany, particularly in Berlin. Visa and MasterCard are accepted in almost all commercial facilities. Global ATMs are readily available for those who need to withdraw cash in Euro. To check the map of ATMs, please visit https://www.mastercard.de/de-de/mastercard-fuer-sie/support/geldautomatensuche.html.

GENERAL

INFORMATION

Currency

The official currency in Germany is Euro (€).

Dress code

Business attire is requested for all congress functions and social events.

Educational credits

Attending the IFA tax 2022 congress sessions qualifies some participants for continuing education credits. Please check with your professional organisation. Certificates will be sent by email after the congress.

Electricity

In Germany electricity is supplied at 220V, 50 Hz. For some devices from abroad converters will be needed.

Exhibition

The exhibition will take place in the foyers of the ground and first floor.

Opening Hours

Sunday, 4 September 2022	16:00-22:00
Monday, 5 September 2022	08:00-16:00
Tuesday, 6 September 2022	08:00-16:00
Wednesday, 7 September 2022	08:00-16:00
Thursday, 8 September 2022	08:00-16:00

Helpful telephone numbers

Police: 110

Fire: 112

Ambulance: 112 Taxi Berlin: +49 30 202020

Image recording

The participant is not permitted to bring professional photography equipment to the event, or any corresponding appliances that suggest commercial use. Any photography, as well as sound and film recordings made at the venue may only be used for private purposes. It is forbidden to enable third parties to make such recordings or to transmit them, in whole or in part, via

tele-media such as the Internet or telecommunications services such as mobile networks, to make them publicly available, or to enable third parties to do so. Commercial use of the photographs is prohibited.

Internet

Free wireless will be available in the whole conference area of the Hotel Berlin Central District.

Liability disclaimer

The organisers cannot be held liable for any hindrance or disruption of congress proceedings arising from political, social or economic events or any other unforeseen incidents beyond their control. The organizers will accept no liability for any personal injuries sustained or for loss or damage to property belonging to congress participants, either during or as a result of the congress or during all tours or events. Registration of a participant entails acceptance of these conditions.

Mobile phones

Contact your mobile phone service provider to confirm whether your mobile is compatible with the German network and to learn how you will be charged.

No-smoking policy

Smoking is strictly prohibited during all meetings and sessions and in the whole hotel at all times.

Parking

The hotel offers on-site parking (daily rate: 25€).

INFORMATION

Program changes

The organiser reserves the right to make changes if necessary. No full or partial refunds are made to the attendees in the event of cancellations or other changes in the program (according to the general terms and conditions on the congress website). Participants will be informed via push notifications in the congress app about changes.

Refreshment breaks

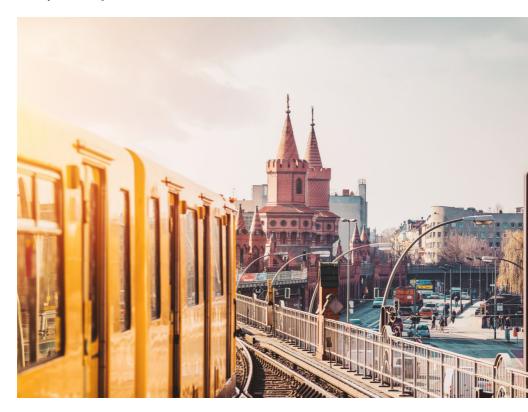
Food and beverages will be served from Monday, 5 September to Thursday, 8 September 2022 at the catering stations in the foyer of the ground and first floor.

Registration desk

The registration desk is situated in the foyer on the ground floor.

Opening hours:

Sunday, 4 September 2022	09:00-21:00
Monday, 5 September 2022	08:00-16:00
Tuesday, 6 September 2022	08:00-16:00
Wednesday, 7 September 203	22 08:00-16:00
Thursday, 8 September 2022	08:00-16:00



GENERAL INFORMATION

Registration fees

	Early Bird until 11/07/2022	Regular until 18/08/2022	After 18/08/2022 and onsite
IFA Member	1.490€	1.790€	1.990€
Non-IFA-Member	1.690€	1.990€	2.190€
Accompanying Person	190€	240€	290€
Virtual Attendee under 30	200€	200€	200€
Virtual Attendee above 30	400€	400€	400€

What's included in the Registration fees?

IFA Member Non-IFA Member	Access to Scientific Program & Exhibition Congress kit and Congress app City Tour Coffee & lunch breaks Welcome Reception Cultural Evening Museums Evening YIN Party
Accompanying person	City Tour Welcome Reception Cultural Evening Museums Evening YIN Party
Virtual Attendee under 30 Virtual Attendee above 30	Access to the Live stream of Subject 1, Subject 2, IFA/ OECD, IFA/EU

INFORMATION

Restaurants

Berlin offers an extraordinary variety of restaurants where all kinds of specialities are served. For further information, please visit https://www.berlin.de/restaurants/.

Safety

The congress organisation and all involved service providers take all possible measures to ensure a safe and Covid-19 free congress. Germany's borders recently reopened and travel restrictions are fully lifted, so it is now as easy as before to make your trip to Berlin. Everything you need to know when travelling to Germany can be found here: https://www.auswaertiges-amt.de/en/coronavirus/2317268

Scientific Program

Opening Hours

Sunday, 4 September 2022 16:00–22:00 (Opening Ceremony and Welcome Reception)
Monday, 5 September 2022 09:00–15:30
Tuesday, 6 September 2022 09:00–15:30
Wednesday, 7 September 2022 09:00–15:30
Thursday, 8 September 2022 09:00–15:30

Time zone

Berlin belongs to the Central European Time Zone (GMT+2).

Tipping

In many areas such as gastronomy, in taxis, at hairdressers, at service stations, tipping is traditionally expected. Usually, the tip amounts to be about 5-10%, according to the degree of your satisfaction with the service rendered

Transportation

Berlin has a large fleet of taxis, almost all equipped with air conditioning and possibility to pay by card. Not to mention that Berlin has a modern and well-developed system of public transportation that includes both subway trains and buses.

For more information visit https://www.bvg.de/de.

Venue

The Hotel Berlin Central District is located just off Potsdamer Platz and close to many of Berlin's sights. The airport BER is 26 kilometers away. The metro stations U-Mendelssohn-Bartholdy-Park (U2) and U-Potsdamer-Platz (U2) can be reached via foot in a couple of minutes.

Hotel

Berlin Central District Stauffenbergstrasse 26 10785 Berlin, Germany

Visa

Please visit the following website http://visahq.com/ to check if you require a visa for Germany. Citizens of other countries may need a visa. Please contact your travel agent or the nearest diplomatic authorities for further information. If you should need a visa, please apply early enough to allow sufficient handling time to the authorities.

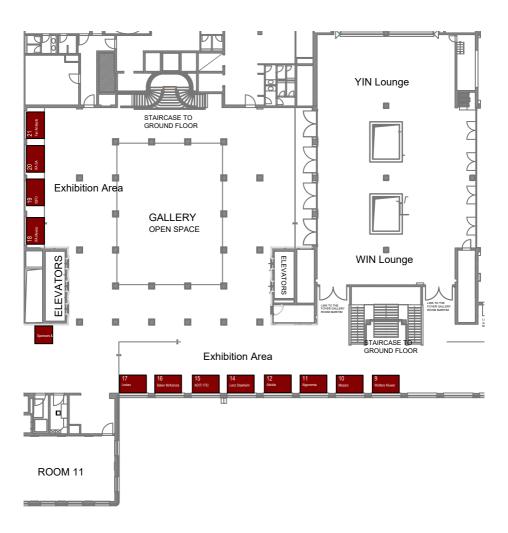
INDUSTRY PARTNERS

Exhibition Floorplan - Ground Floor

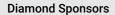




Exhibition Floorplan - First Floor







Bloomberg Tax











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IFA Friends











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INDUSTRY PARTNERS

Exhibitor index in alphabetical order Exhibitor index in numerical order

Exhibitor	Booth no.	Exhibitor	Booth no.
ADIT / ITIC	15	PwC	1
Aibidia	12	KPMG	2
Algonomia	11	WTS Globel	3
Baker McKenzie	16	Maisto e Associati	4
Bloomberg Tax	5	BloombergTax	5
Deloitte	7	EY	6
EY	6	Deloitte	7
FGS	8	FGS	8
IBFD	19	Wolters Kluwer	9
IFA Mexico	18	Mazars	10
IFA South Africa	20	Algonomia	11
KPMG	2	Aibidia	12
Lenz Staehelin	14	Lenz Staehelin	14
Loctax	17	ADIT / ITIC	15
Maisto e Associati	4	Baker McKenzie	16
Mazars	10	Loctax	17
PwC	1	IFA Mexico	18
Tax Analysts	21	IBFD	19
Wolters Kluwer	9	IFA South Africa	20
WTS Globel	3	Tax Analysts	21

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IMPRINT

Congress organiser

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Legally represented by:

Prof. Dr. Christian Kaeser (CEO) Berthold Welling (CEO)

Project management

MCI Deutschland GmbH Markgrafenstrasse 56 10117 Berlin Germany Ifatax2022@wearemci.com

All information is supplied without liability and is subject to change.



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