

**IFA** 2019

73<sup>rd</sup> CONGRESS OF THE  
**INTERNATIONAL  
FISCAL ASSOCIATION**  
LONDON ENGLAND



# Invitation Programme

8 - 12 September 2019

[www.ifa2019london.com](http://www.ifa2019london.com)

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## General Secretariat of IFA

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## Congress Venue

Southbank Centre  
Belvedere Road  
Lambeth  
London, SE1 8XX  
[www.southbankcentre.co.uk](http://www.southbankcentre.co.uk)

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IFA 2019 London is proud to support TaxAid, a UK charity that provides free, independent tax advice to vulnerable or disadvantaged individuals.



# Invitation to the 73rd IFA Congress

## Welcome

We are delighted to invite you all to the IFA London Congress from Sunday 8 to Thursday 12 September this year, which will be held at the Royal Festival Hall and the Queen Elizabeth Hall (part of the Southbank Centre) in the heart of London, on the south bank of the River Thames.

As always, the Congress provides a unique opportunity for leading tax experts from corporations, governments, academia, and advisors, to discuss and debate international tax topics of current major interest and importance, and as you will see we have a really engaging technical programme on offer.

We know that some of you will be visiting London for the first time, and that some of you will already know London very well. So, in addition to an evening social programme at some of London's most iconic locations, we also have a range of tours and suggestions of places to visit - from the most popular destinations to the more obscure. Some are outlined in this invitation - and many more are available via the website [www.ifa2019london.com](http://www.ifa2019london.com). We are sure that you will find something of interest to you.

We particularly welcome young IFA members and participants who have never attended a Congress before, and will go out of our way to ensure you all have an enjoyable experience. We look forward to seeing you in London this September!



**Joy  
Svasti-Salee**

President, London  
Congress



**Jeff  
Connell**

Chair, IFA UK Branch

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# International Fiscal Association - Organisation

## London Congress

### President:

Joy Svasti-Salee

### Treasurer:

Oliver Davidson

### Other trustees of the Congress Trust:

**Chair:** David Hinds  
Eric Tomsett, Murray Clayson,  
Jonathan Schwarz, Jeff Connell

### Other members of the organising committee:

Mike Williams, Jon Sherman,  
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Barbara Roberts, Paul Morton,  
Alex Jupp, Liesl Fichardt,  
Ashley Greenbank, Rory Clarke,  
Ian Brimicombe, Arun Birla,  
Paul Bowes, Sandy Bhogal,  
Emma, Barklamb, Renata Ardous,  
Roopa Aitken

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### Chair:

Jeff Connell

### Vice Chairs:

Ian Brimicombe, Paul Morton

### Secretary:

Alex Jupp

### Treasurer:

Barbara Roberts

### Administrative assistant:

Karen Spring

## IFA Executive Committee

### President:

Murray Clayson (United Kingdom)

### Secretary General:

Jean-Blaise Eckert (Switzerland)

### General Treasurer:

Jos Beerepoot (Netherlands)

### Vice-Presidents:

Cecilia Delgado Ratto (Peru)  
Victor Matchekhin (Russia)  
Niv Tadmor (Australia)

### 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:

Sven-Olof Lodin (Sweden),  
Jerome B. Libin (USA), Marcus  
Desax (Switzerland), Manuel E. Tron  
(Mexico), Porus F. Kaka (India)

# International Fiscal Association - Organisation

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## IFA Permanent Scientific Committee

### Chair:

Robert Danon (Switzerland)

### Vice-Chair:

Scott Wilkie (Canada)

### Members:

Krister Andersson (Sweden), Paolo Valerio Barbantini (Italy), Peter Barnes (United States), Marcos Vinhas Catão (Brazil), Caroline Docclo (Belgium), Sjoerd Douma (Netherlands), Jorge Gebhardt (Argentina), Daniel Gutmann (France), Pascal Hinny (Switzerland), Georg Kofler (Austria), Jürgen Lüdicke (Germany), Anders Nørgaard Laursen (Denmark), Yoon Oh (Rep. of Korea), Casey Plunket (New Zealand), Jennifer Roeleveld (South Africa), Pranav Sayta (India), Jonathan Schwarz (United Kingdom), Francisco Selame (Chile), Fernando Serrano Antón (Spain), José Carlos Silva (Mexico), Miranda Stewart (Australia), Dariusz Wasylkowski (Poland), Xiong Wei (People's Rep. of China), Masao Yoshimura (Japan).

### Extra invited:

Jean-Blaise Eckert (Switzerland), Secretary General  
Pasquale Pistone (Netherlands), IBFD; ex officio  
Maikel Evers (Netherlands), YIN Representative  
Sophie Chatel (OECD); ex officio  
Valère Moutarlier (European Commission); ex officio

### Additionally invited for the preparation of the Annual Congresses in:

2019 Murray Clayson (London, United Kingdom),  
2020 Ricardo Rendon (Cancun, Mexico),  
2021 Rudolf Mellinghoff (Berlin, Germany),  
2022 Jennifer Roeleveld (Cape Town, South Africa)

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To learn more visit us  
at IFA 2019 London or  
[www.bna.com/btax10](http://www.bna.com/btax10)



# Congress Subjects and Seminars

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## Subject 1

### Interest deductibility: the implementation of BEPS Action 4

#### General Reporters:

James Gadwood (USA) and Paul Morton (United Kingdom)

**Chair:** Yash Rupal (United Kingdom)

This session will address the tension for tax systems between debt and equity forms of capitalisation and the resulting effects and biases associated with interest being deductible. It will also consider: i) The perceived limitations of thin capitalisation principles; ii) The boundary issues between debt and equity arising forms of capitalisation in relation to their financial and economic features; and iii) The evolution of the BEPS Action 4 principles which seek to mitigate the unwarranted depletion or displacement of a country's tax base through the deduction of only some kinds of capitalisation charges.

The legislative approaches to implementation of these principles and the practical impact for corporate finance, transactional structuring and specialised sectors such as banking will also be discussed. The interplay with transfer pricing and its future role within the new environment for aligning profits with value-creating contributions, as well as the challenges posed by cross-border transactions and the limitations of tax treaties will be part of the debate. Finally, the potential for future OECD and/or EU developments and their consequences will be covered.



## Subject 2

### Investment funds

#### General Reporters:

Sung Hwang (USA) and Oktavia Weidmann (Switzerland)

**Chair:** Jean Schaffner (Luxembourg)

This session will consider tax challenges caused by various ways of investing collectively, through vehicles that may be transparent or opaque in relation to their investor-owners or may be treated as vehicles with a tax life separate from, though complementary with, that of their investor-owners.

First, a common understanding of investment funds will be established as the basis for considering a variety of fund and investor issues associated with effectively aligning taxing rights over investment with the owners of that income, in ways that are: i) administrable; ii) sympathetic to industry and investor practices for collective investing; and iii) fair for taxing jurisdictions having an identifiable interest in taxing investment income in the hands of the funds or investors. Second, this is not a session about funds as such, but about the implications for defining and preserving a legitimate tax jurisdiction of investing collectively. The session will consider various kinds of investment funds in the market, widely held and regulated funds, closed-end funds, but also funds having an alternative investment strategy, such as private equity, real estate or hedge funds. The interplay between fund level and investor taxation will be considered, according to typical domestic taxation approaches, as well as according to the distributive rules in tax treaties where the suitable application of treaties can be established and administered. Finally, the session will examine how tax rules should respond to forms of managers' compensation, in particular, performance-based remuneration.

# Congress Subjects and Seminars

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## Seminar A

### Tax and sharia instruments

**Chair:** Osman Mollagee (South Africa)

As financial and funding instruments evolve, there is an ongoing need for international tax constructs to be refined and sometimes even revised. International taxation is familiar with addressing the tax implications of different legal systems encountering each other, in some cases giving rise to classification or qualification issues that treaties seek to resolve. The features and implications of Sharia law – a non-secular legal system – and its interaction with other legal systems is a less familiar example of the interaction of legal systems giving rise to specific and practical legal and tax issues for transactions. But sometimes the differences between legal systems are not as profound as they may seem. This seminar will consider some of the major Sharia finance instruments, and the practical complications that typically arise when applying traditional international tax principles. The panel will share observations on some domestic measures that have been considered in some jurisdictions, on some complications arising in cross-border financing arrangements, and on how BEPS Actions might impact the treatment of these instruments. The panel will conduct its inquiry with reference to particular kinds of financial instruments and their financial characteristics in relation to non-Sharia forms of financing to achieve equivalent or similar financing objectives.

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## Seminar B

### Form and substance

**Chair:** Tony Pagone (Australia)

The focus of this topic is to look at recent developments directed at dealing with perceived disjunction between the form in which transactions are entered into for tax consequences and the commercial and economic substance which they seek to achieve. There is a pervasive trend for taxation to be concerned with the substance of transactions and arrangements. But, what substance: “economic substance” which is a common form of expression in transfer pricing, or a more thorough understanding of “legal substance” as an evidence-based conclusion about the nature of transaction and other legal relations that may or may not be consistent with how they are described formally. Amongst the issues to be considered are recent developments in BEPS Action 2 on “Hybridity” and equivalent developments in the European Union expressed in ATAD I and ATAD II. This seminar is not about hybrids or purposive tax avoidance as such, although both are relevant. However, it will consider the role played by legal systems, including conflicts of laws, in determining the classification and features of transactions and arrangements to which tax law applies, in the absence of a legal system common to all taxing jurisdictions.

# Congress Subjects and Seminars

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## Seminar C

### Indirect taxation and financial services

**Chair:** Jennie Rimmer (United Kingdom)

This session will give delegates an oversight of current and future developments and challenges in relation to indirect tax matters for financial services businesses, specifically those in insurance, banking and asset management. Whilst there will inevitably be some discussion on Brexit and the indirect tax implications for UK and non-UK businesses, this will be proportionate and is not intended to be the dominant topic or to displace the more specific and thorough discussion of these topics in other seminars. Topics will cover practical aspects of calculating, managing and reporting indirect taxes, managing and communicating indirect tax risk, any notable areas of challenge by tax authorities for indirect tax, and policy updates.



## Seminar D

### Hybrid instruments and entities

**Chair:** Diana Wollman (USA)

“Hybrid” instruments and transactions have been identified by the international tax community as a “bad thing”. They are the lightning rod for a variety of criticisms that reflect competing tax interests of countries in the absence of a common legal or tax system. It is commonly said that they erode the tax base of at least one of the countries involved, encourage otherwise-inefficient economic behaviour, are unfairly exploited by sophisticated taxpayers with the economic means to do so, and impair the integrity of tax systems that taxpayers authorities otherwise believe are fair and ought to be respected. The reason that “hybridity” exists is that countries’ rules differ. If all the countries had the same rules for Characterising instruments and transactions, hybridity would not exist. So, a coordinated common approach is presently perceived as the solution to getting rid of this problem. With that in mind, the OECD BEPS project developed recommended rules that all countries could adopt and thus put an end to hybridity. The EU is responding in a similar direction with ATAD I and ATAD II. However, countries and the EU are responding by issuing rules that follow these recommendations only in part and then vary from them in part. This seminar will address what is motivating these variations and what their practical consequences are. It will also discuss particular examples of transactions that may be uncontroversial within a particular legal and tax system but give rise to challenging effects when different perceptions of the same events, in the nature of a classification or qualification conflict familiar to tax treaties, encounter and possibly collide with each other.

# Congress Subjects and Seminars

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## Seminar E

### Taxation of space

**Chair:** James Anderson (United Kingdom)

As an increasing number of private enterprises boldly go where no company has gone before, this seminar will examine some of the current and upcoming tax issues arising out of space exploration and space as a jurisdiction in which commercial, value-creating events take place mostly without direct human intervention “in space”.

Classical mythology has helped format the solar system for two millennia, and here it will guide our panel in discussing recent and future areas of technical development, including: (i) competing conceptual frameworks for the ownership and taxation of resources exploited by future missions; (ii) the taxation of satellite communications; and (iii) the attribution of income to off-world permanent establishments, in other words the ultimate BEPS displacement of income to a truly other world. Panellists will be invited to provide insights into the attitudes and approaches of the regions in which they practice, and to discuss the possibilities for space exploration and exploitation to lead to greater global cooperation - or dispute.

Composed of international taxation experts, the panel will strive to offer thought provoking insights into taxing the final frontier and events with terrestrial origins and destinations that transit through space at the direction and under the control of those terrestrial enterprises. The panel will explore whether, in terms of international tax interests and tests of tax jurisdiction, there are distinctions without differences or distinctions that launch differences from the common ways of establishing and describing tax jurisdiction.

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## Seminar F

### IFA / OECD

**Chair:** Stef van Weeghel (Netherlands)

The IFA/OECD Seminar is one of the permanent plenary sessions at IFA Congresses, resulting from a fruitful and long standing relationship between IFA and the OECD, and has always brought interesting discussions and updates on the most significant work developed by the OECD in the last 12 months, as well as comments on trends and future developments. The challenges arising from the digitalisation of the economy and the ensuing broader discussion regarding the international allocation of taxing rights will be important themes of this seminar.

# Congress Subjects and Seminars

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## Seminar G

### Tax transparency/enhanced cooperation/CbCR experience

**Chair:** Timothy McDonald (USA)

The tax environment continues to evolve from primarily a technical discussion between the taxpayers, advisors and government tax authorities directly interested in those taxpayers, to a much more robust and expansive conversation that increasingly involves influence exerted directly or collectively by, and claims made by, multiple governments to tax the same income. This is all in the context of concerns expressed in political forums and by non-governmental organisations called “civil society”, as well as traditional NGO’s, activist substantial shareholders, other financiers of multinational corporations, and the general public.

Considerations associated with corporate reputation now more significant than ever and influence taxpayer behaviour. Increasing public discussion regarding corporations paying “their fair share” creates complicated demands on how to satisfy all stakeholders’ demands in credible, administrable, transparent and accountable ways, while at the same time respecting the reasonable proprietary interests of businesses.

What is the role of tax transparency and enhanced cooperation in achieving, predictability, sustainability and a general sense of fairness? Will a public disclosure registry of CbCR reporting create more public confidence or confusion regarding “fairness”? Will tax authorities be able to make constructive and productive use of new sources of information, and broadly-based information sharing, for effective tax administration? Will these initiatives be sufficient in restoring public confidence or is the current broad discussion regarding the taxation of the digitised economy including its enhanced anti-abuse rules and reconsideration of jurisdictional taxation rights (source vs. resident) a harbinger of further developments considered necessary to achieve predictability, a perception of “fairness”, and thereby a sustainable corporate tax environment?

This session will canvass these issues with the benefit of panel members drawn from a number of these relevant constituencies, tackling these difficult questions with reference to actual experience in the multinational corporate business environment.



## Seminar H

### Unilateral treaty override

**Chair:** Mukesh Butani (India)

This session will consider increasingly urgent questions about the interaction of public international law, notably the law of treaties, and international taxation's allocation of taxing rights via tax treaties. Certainty of double taxation conventions can be undermined by initiatives from states to enact laws which have the effect of over-riding treaties, either directly or by way of the clarification or declaration of perceptions of what treaties "mean" or are "meant to do". To what extent such actions are consistent with the objects and purposes of treaties according to public law, and more specifically the origins and objectives of tax treaties, is an increasingly important question. Equally, the relationship between the purposes and effects of treaties, and domestic anti-avoidance provisions in the BEPS era, has emerged as a challenge for MNE taxpayers and also tax authorities. The panel will analyse historical perspectives and in particular important conventional and customary public international law considerations that may seem exotic to many versed only in taxation including the divergent principles of "*lex specialis*" and "*lex posterior derogate legi priori*". These profoundly influence states' jurisdiction to tax and are likely to figure prominently, even if silently in the background, of important and urgent treaty debates about how business activities undertaken digitally should be taxed.

# Congress Subjects and Seminars

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## Seminar I

### Recent developments in international taxation

**Chair:** Chloe Burnett (Australia)

The Recent Developments panel will explore the latest developments in international tax. Recent trends in transfer pricing will cause us to debate whether we have reached “Arm’s Length 2.0”? The panel will also explore structuring case studies where one country’s tax rule depends on a second country’s tax rule, an increasingly common occurrence in this post-BEPS world. Developments in PEs, treaties, disclosure and transparency will also be debated and, as ever, late breaking news will be reported.

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## Seminar J

### IFA/EU

**Chair:** Luc De Broe (Belgium)

The IFA/EU seminar aims to offer a comprehensive overview of the most important direct tax and tax policy developments concerning the European Union since the last IFA Congress, with a focus on selected issues of current interest and an outlook on forthcoming developments. After an overview of the tax policy developments, the panel will discuss the recent case law on state aid in direct tax matters as well as the recent CJEU judgments on abuse of Directives and the interpretation of the “beneficial ownership”-concept. Thereafter, the panel will address the 2018 Directive on mandatory disclosure by fiscal intermediaries (DAC 6). The composition of the panel will provide a comprehensive and hands-on analysis and will be composed of representatives of the EU Commission and delegates of the judiciary, industry and academia.

## Seminar K

### Brexit

**Chair:** Melissa Geiger (United Kingdom)

The Brexit debate reminds us of the intimate connection between tax and trade in a world without homogeneous legal or tax systems but, nevertheless, pervasive free trading if not systematic “free trade”. In this way Brexit takes tax specialists back, in real time, to the modern origins of international tax rules and treaties to relieve trade frictions induced by multiple taxation of the same income and income earners. This session will start with a brief overview of where we are in the political process concerning the reconfiguration of the United Kingdom’s economic relations with Europe and, necessarily, also the rest of the world. We will have a detailed discussion on the impact of Brexit on trade and the evolution of both the UK and the EU tax systems in relation, and often in reaction, to trade. Finally we will discuss what this means for multinational companies both in the tax space and in relation to global employee mobility.

We will be joined by panel contributors from government, business and the professions in what is sure to be a lively and, at this stage unpredictable but undoubtedly timely, debate whatever the immediate state of Brexit is when we meet in London.

## YIN Seminar

### International Tax: The Ten-Year Challenge

Can we credibly argue that we know what the future will look like? How will disruptive technologies impact taxation and the work of tax professionals around the world? YIN experts in the field may become the tax leaders of tomorrow and will help shape the international tax landscape as it changes rapidly in the years ahead. What challenges do they see for 2029? Join the debate in the Young IFA Network and discuss how you think young tax professionals can face this ten-year challenge.

**#taxation2029 #tomorrowstaxleaders**

# Scientific and General Programme

All sessions will take place at The Southbank Centre unless otherwise specified.

## Sunday, 8 September 2019

08.00-22.00	Registration and information
09.00-13.00	Meeting of the Permanent Scientific Committee
14.00-15.45	Meeting of the Executive Committee
16.00-17.30	Combined meeting of the General Council and General Assembly
16.30-17.30	Meeting of the YIN Committee
17.30-18.30	YIN Meet & Greet Reception
16.00-22.00	Exhibition
19.00-20.00	Opening Ceremony
20.00-22.00	Welcome Reception



## Monday, 9 September 2019

08.00-16.00	Exhibition, information and registration
08.00-09.15	Morning refreshments
09.15-10.30	Plenary Session Subject 1: Interest deductibility: the implementation of BEPS Action 4
10.30-11.00	Coffee break
11.00-12.00	Plenary Session Subject 1: Interest deductibility: the implementation of BEPS Action 4 (continued)
12.00-13.30	Lunch break
12.00-13.30	Government Officials Luncheon (by invitation only)
12.00-13.30	Corporate Tax Officers Luncheon (by invitation only)
12.00-13.30	Academics Luncheon (by invitation only) in The Great Hall at Kings College London
13.30-15.30	Seminar A: Tax and sharia instruments
13.30-15.30	Seminar B: Form and substance
15.30-17.00	Afternoon refreshments
15.30-17.00	Meeting of the Programme Working Group Meeting of the YIN Branch Representatives Meetings of the Branch representatives in the Latin American, European, and Asia Pacific Regions
19.00-22.00	Museum Evening at The National Gallery

# Scientific and General Programme

All sessions will take place at The Southbank Centre unless otherwise specified.

## Tuesday, 10 September 2019

08.00-16.00	Exhibition, information and registration
08.00-09.15	Morning refreshments
09.15-10.30	Plenary Session Subject 2: Investment funds
10.30-11.00	Coffee break
11.00-12.00	Plenary Session Subject 2: Investment funds (continued)
12.00-13.30	Lunch break
12.00-13.30	WIN Luncheon
13.30-15.30	Seminar C: Indirect taxation and financial services
13.30-15.30	Seminar D: Hybrid instruments and entities
13.30-15.30	Seminar E: Taxation of space
15.30-17.00	Afternoon refreshments
15.30-17.00	Meetings of General and IFA Branch reporters for 2020 Cancun Congress Subjects 1 and 2
15.30-17.30	YIN Seminar
15.30-17.30	Meeting of Future Congresses 2020-2025
19.00-20.30	Cultural Evening at St Paul's Cathedral

## Wednesday, 11 September 2019

08.00-16.00	Exhibition, information and registration
08.00-09.15	Morning refreshments
09.15-10.30	Seminar F: IFA/OECD
10.30-11.00	Coffee break
11.00-12.00	Seminar F: IFA/OECD (continued)
12.00-13.30	Lunch break
13.30-15.30	Seminar G: Tax transparency/enhanced cooperation/CbCR experience
13.30-15.30	Seminar H: Unilateral treaty override
15.30-17.00	Afternoon refreshments
15.30-16.30	Branch Officers meeting
16.30-17.30	President's Reception
20.00-01.00	YIN Party at 100 Wardour Street

# Scientific and General Programme

All sessions will take place at The Southbank Centre unless otherwise specified.

## Thursday, 12 September 2019

08.00-16.00	Exhibition, information and registration
08.00-09.15	Morning refreshments
09.15 -10.30	Seminar I: Recent developments in international taxation
10.30-11.00	Coffee break
11.00-12.00	Seminar I: Recent developments in international taxation (continued)
12.00-13.30	Lunch break
13.30-15.30	Seminar J: IFA/EU
13.30-15.30	Seminar K: Brexit
15.30-17.00	Afternoon refreshments
19.00-23.30	Gala Dinner and closing of the Congress at The Hurlingham Club

## Friday, 13 September 2019

### Excursion Day

For details of tours for the excursion day, and pre-and post-Congress excursions - please refer to the Tour Section and the Congress Website.

# Meet the ADIT team

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Zone at IFA London



# ADIT

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**Lora Yue Xin ADIT**  
Head of Tax  
Hang Seng Bank Ltd  
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# Social Programme for Participants and Accompanying Persons

Included within the registration fee

## London City Tours

**Sunday, 8 September**

Bespoke Walking Tour – varying lengths and departure times. Please refer to Congress website. Tour includes Trafalgar Square, Whitehall, Westminster and Buckingham Palace.

Maritime Greenwich tour – varying lengths and departure times. Please refer to Congress website.



## Opening Ceremony and Welcome Reception

**Sunday, 8 September**

**19.00-22.00 – at Royal Festival Hall**

## Museum evening

**Monday, 9 September**

**19.00-22.00 - at the National Gallery**

By kind permission of the Director and Trustees of the National Gallery, London.

The National Gallery is an art museum in Trafalgar Square, in the heart of the London. Founded in 1824, it houses a collection of over 2,300 paintings dating from the mid-13th century to 1900. There will be a selection of drinks and canapes available throughout the evening.



## Cultural evening

**Tuesday, 10 September**

**19.00-20.30 - at St Paul's Cathedral**

A once in a lifetime opportunity to hear a live performance from the Cathedral Choir and the Royal Philharmonic Orchestra of music from UK composers across the years. There will be no food or refreshments available at this event due to the nature of the venue.



## President's Reception

**Wednesday, 11 September**

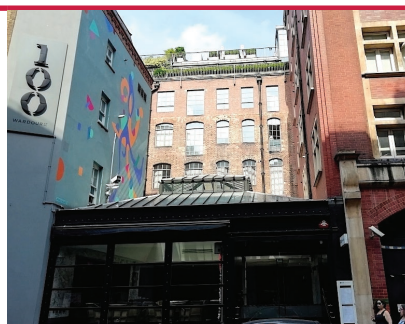
**16.30-17.30 - at Royal Festival Hall**

## YIN Party

**Wednesday 11 September**

**20.00-01.00 – 100 Wardour Street,  
Soho, London, W1F 0TL**

Please see page 31 for details



Dress code for evening events is business attire.

# Special Events

By invitation only

If you wish to receive an invitation please declare your status by selecting the appropriate "Professional Position" during registration.

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## Government Officials Luncheon

**Monday, 9 September**

**12.00-13.30 – at Royal Festival Hall**

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.

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## Corporate Tax Officers Luncheon

**Monday, 9 September**

**12.00-13.30 – at Royal Festival Hall**

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.

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## Academics Luncheon

**Monday, 9 September**

**12.00-13.30 – at The Great Hall, King's College London**

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.

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## WIN Luncheon

**Tuesday, 10 September**

**12.00-13.30 – at Royal Festival Hall**

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.



# Gala Dinner

Not included in the registration fee

## Gala Dinner

**Thursday, 12 September**

**19.00-23.30**

**at The Hurlingham Club**

**£185 (including VAT)**

A truly wonderful evening to spend with colleagues and enjoy an outstanding dining experience. The Hurlingham Club is recognised as one of Britain's greatest private members' clubs, with its quintessentially English traditions and heritage.



If you purchase a ticket for the Gala Dinner, you will be able to reserve a seat at your preferred table at the Registration Desk during the Congress until 11.30 hours on 12 September. Transport will be provided to and from the venue.

# Young 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, region and global level of IFA. If you are interested in getting involved in YIN activities please contact the YIN Chair, Claudia Suter ([claudia.suter@homburger.ch](mailto:claudia.suter@homburger.ch))

Special YIN events which will be held at the Congress are listed below. Whilst they are primarily intended to attract members aged 40 and under, all participants are welcome to attend.

You can join these events by filling in the relevant section on the registration form.

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## **YIN Meet & Greet Reception** **Sunday 8, September** **17.30-18.30 – Level 5 Promenade**

An opportunity to meet and mingle at an informal reception at the Congress venue, prior to the opening Ceremony and Welcome Reception, giving young participants attending their first IFA Congress a chance to meet informally, start to build a personal network, and make the most out of attending the Congress.



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## **The YIN Seminar - International Tax: The Ten-Year Challenge** **Tuesday 10 September** **15.30-17.30 (Please see page 19)**

## YIN Party

Wednesday, 11 September

20.00-01.00 – 100 Wardour Street,  
Soho, London, W1F 0TL

A unique night at 100 Wardour Street, a restaurant and club located at a legendary address in Soho. The venue offers live music and cocktails over two levels in the Restaurant- Club and has hosted music acts including David Bowie, The Rolling Stones, Jimi Hendrix and The Sex Pistols.



## Poster Programme

During the Congress ten graduating students are introduced to the IFA network through the Poster Programme. For the first time at the Congress, the posters, including the main issues of their thesis, will be exhibited digitally.

# Information on IFA Congress Registration

## Registration Office / Congress Secretariat

MCI UK Ltd is the official secretariat of IFA 2019. Please contact MCI UK for information about registration, accommodation, social events and tours. [ifa.regshot@mci-group.com](mailto:ifa.regshot@mci-group.com).

## Registration

We invite you to register online at [www.ifa2019london.com](http://www.ifa2019london.com).

Participants are requested to register as early as possible to secure their preferred hotel accommodation. All hotel reservations, social events and tours will be processed on a first-come, first-served basis.

If you do not wish to register online please contact the Congress secretariat at the above email address to request a PDF of the registration form. All such registrations must be completed and returned with full payment no later than Wednesday 7 August 2019.

## IFA Members

IFA members are entitled to register for the Congress at reduced registration fees and will receive the 2019 Cahiers covering the General reports on Subject 1 and 2 (the full Cahiers and the database of Congress documents will be accessible on the secured part of the IFA website at [www.ifa.nl](http://www.ifa.nl)).

## Non-IFA Members

IFA welcomes non-members to participate at the 2019 Congress in London and they are also welcome to apply for membership prior to registering for the Congress. For additional information and to become a member, please visit the IFA website at [www.ifa.nl](http://www.ifa.nl) or contact the General Secretariat of IFA.

## Registration Fees

### Early Bird Deadline

Monday 1 July 2019.

### Standard Rate Deadline

Monday 2 September 2019.

### Onsite Rate applicable from

Tuesday 3 September until  
Thursday 12 September 2019.

Category		Fee including UK VAT
IFA Members	Early bird rate	£1,500.00
	Standard rate	£1,650.00
	Onsite rate	£1,860.00
Non-IFA Members	Early bird rate	£1,740.00
	Standard rate	£1,920.00
	Onsite rate	£2,040.00
Accompanying persons	Early bird rate	£500.00
	Standard rate	£600.00
	Onsite rate	£660.00

**The registration fee for participants includes:**

- Attendance at scientific sessions and exhibition
- Congress kit
- Congress app
- Refreshments during the Congress
- City tour on Sunday 8 September
- Opening Ceremony and Welcome Reception
- Museum evening
- Cultural evening
- All YIN activities

**The registration fee for accompanying persons includes:**

- City tour on Sunday 8 September
- Opening Ceremony and Welcome Reception
- Museum evening
- Cultural evening
- YIN Party

**Additional payment is required for tickets for the Gala Dinner at the Hurlingham Club and for the booking of any tours.**

# Information on IFA Congress Registration

## Methods of Payment

For online and e-mail registrations you can choose to make payment by bank transfer or by credit card.

## Confirmation Email

It is the participant's responsibility to ensure that all details given on the confirmation email are correct. Please print the confirmation and bring it with you to the Congress. If full payment is not received before Wednesday, 7 August 2019 your registration, accommodation and any pre-booked events/ tours including free events will be cancelled. If there are any issues, please contact the Congress secretariat at [ifa.reghot@mci-group.com](mailto:ifa.reghot@mci-group.com).

## Cancellation Policy

All cancellations must be submitted in writing to the Congress secretariat at [ifa.reghot@mci-group.com](mailto:ifa.reghot@mci-group.com) and qualify for the following refunds:

- Cancellations of registration and social events up to Wednesday 7 August 2019, deposits will be refunded less a 25% administrative charge.
- Cancellations of social tours received up to Wednesday 7 August 2019 will be fully refunded.
- Cancellations of registration, social events and social tours after Wednesday 7 August 2019: no refund will be given. All refunds will be processed and issued within 30 days after the Congress.

# Hotel Accommodation and Reservation

Hotel rooms have been reserved for Congress participants and accompanying persons. In order to benefit from the IFA negotiated rates, please make your reservations by using our online system at [www.ifa2019london.com](http://www.ifa2019london.com).

- All rates are indicated in GBP per night and per room.
- All rates include breakfast and taxes. Tourism fees may apply.
- All reservations will be processed on a first-come, first-served basis.

## Deposits and Cancellation

Full deposit and cancellation policies for each hotel are outlined in the terms and conditions, available on the registration website.

For individual and accompanying person bookings, each room booked requires a deposit payment covering the first night with your reservation, and will be deducted from your final hotel bill when checking out.

Bookings of groups are also available, with a higher deposit payment required. Please see the terms and conditions on the website for full details.

Regarding hotel cancellation policies, please refer to the Terms and Conditions document when completing your Congress registration. This document outlines all of the cancellation policies for the IFA Congress partner hotels. Please note that the cancellation policy does vary for different hotels.

# Hotel Accommodation and Reservation

## 1. Park Plaza Westminster Bridge London 4\* (prices from £310.80)

200 Westminster Bridge Road, Lambeth, SE1 7UT

Distance to Southbank Centre 0.5 miles (10-minute walk)

## 2. Park Plaza County Hall London 4\* (prices from £310.80)

1 Addington Street, Lambeth, SE1 7RY

Distance to Southbank Centre 0.5 miles (10-minute walk)

## 3. London Marriott Hotel County Hall 5\* (prices from £346.08)

London county Hall, Westminster Bridge Road, SE1 7PB

Distance to Southbank Centre 0.5 miles (10-minute walk)

## 4. Hampton by Hilton London Waterloo 3\* (prices from £299.00)

157 Waterloo Road, Lambeth, SE1 8XA

Distance to Southbank Centre 0.6 miles (12-minute walk)

## 5. The Waldorf Hilton, London 4\* (prices from £309.00)

Aldwych, London, WC2B 4DD

Distance to Southbank Centre 0.6 miles (12-minute walk)

## 6. Park Plaza London Waterloo 4\* (prices from £310.80)

Hercules House, 6 Hercules Road, Lambeth, SE1 7DP

Distance to Southbank Centre 0.7 miles (15-minute walk)

## 7. Park Plaza London Riverbank 4\* (prices from £310.80)

18 Albert Embankment, Lambeth, SE1 7TJ

Distance to Southbank Centre 1.2 miles (10-minute taxi)

## 8. DoubleTree by Hilton Hotel London - West End 4\* (prices from £289.00)

92 Southampton Row, Bloomsbury, WC1B 4BH

Distance to Southbank Centre 1.2 miles (10-minute taxi)

## 9. London Hilton on Park Lane 5\* (prices from £349.00)

22 Park lane, Mayfair, W1K 1BE

Distance to Southbank Centre 1.8 miles (20-minute taxi)

## 10. DoubleTree by Hilton Hotel London - Victoria 4\* (prices from £289.00)

2 Bridge Place, Pimlico, SW1V 1QA

Distance to Southbank Centre 1.8 miles (15-minute taxi)

Please visit the Congress website for detailed information regarding hotel accommodation and travel to and from IFA hotels and the Congress venue.





# Tour Programme for Accompanying Persons and Participants

## Rules and conditions for all tours

Full details and information regarding the tours listed below can be found on the Congress website.

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 offered an alternative. Any tour bookings cancelled after this date will not be eligible for any refund. If a tour is very popular and sells out quickly, we will do our best to arrange further tours, if minimum numbers can be achieved.

## Tours overview

- Please refer to the Congress website for full tour descriptions
- Lunch or afternoon tea and refreshments are included on full day tours.
- 3 meals a day are provided on 3-day tours
- 3-day tours also include travel and accommodation

## Friday 6 September

### 1. Edinburgh, Loch Ness & Highlands 3-day tour

Price per delegate: £500 Min 10 and Max: 16

## Saturday 7 September

### 2. Shakespeare's England Full-day tour

Price per delegate: £75 - Min 20 and Max 50

### 3. Bath and Stonehenge Full-day tour

Price per delegate: £110 - Min 20 and Max 50

## Sunday 8 September

Orientation tours. For all registered delegates (included in registration)

4. **Bespoke Central London Walking tour – varying lengths and departure times.**

Min 15 and Max 25

5. **Maritime Greenwich tour – varying lengths and departure times.**

Min 15 and Max 25

## Monday 9 September

6. **London in style with afternoon tea at Westminster Abbey Full-day tour**

Price per delegate £140 - Min 20 and Max 50

7. **Royal Courts of Justice, Inns of Court & Bank of England Museum Half-day tour**

Price per delegate: £50 - Min 15 and Max 25

## Tuesday 10 September

8. **Windsor and Windsor Castle Full-day tour**

Price per delegate: £90 - Min 20 and Max 50

9. **Chefs Challenge with L'atelier des Chefs Half day tour**

Price per delegate: £170 - Min 16 Max 50

## Wednesday 11 September

10. **Historic Bath Full-day tour**

Price per delegate: £110 - Min 20 and Max 50

11. **London Interactive Treasure Hunt Half-day tour**

Price per delegate: £95 - Min 15 and Max 25

# Tour Programme for Accompanying Persons and Participants

## Thursday 12 September

### 12. Off the beaten track Half-day tour

Price per delegate: £70 - Min 15 and Max 25

### 13. Beatles and Rolling Stones in West London Half-day tour

Price per delegate: £50 - Min 15 max 70 (not exclusive)

## Friday 13 September

### 14. Royal Courts of Justice, Inns of Court & Bank of England Museum Half-day tour

Price per delegate: £50 - Min 15 and Max 25

### 15. The Golden Age of Travel aboard the Belmond British Pullman

11am-4pm - Price per delegate: £350

### 16. Blenheim Palace and the Cotswolds Full-day tour

Price per delegate: £90 - Min 20 and Max 50

### 17. Windsor and Windsor Castle Full-day tour

Price per delegate: £90 - Min 20 and Max 50

### 18. Bath and Stonehenge Full-day tour

Price per delegate: £110 - Min 20 and Max 50

### 19. Edinburgh, Loch Ness & Highlands 3-day tour

Price per delegate: £ 500 - Min 10 and Max 16

### 20. Snowdonia, North Wales & Chester 3-day tour

Price per delegate: £450 - Min 10 and Max 16

### 21. Lake District Explorer 3-day tour

Price per delegate: £550 - Min 10 and Max 16

# MAISTO E ASSOCIATI

Established in 1991 by lawyers with many years of experience in the field, Maisto e Associati is an independent Italian law firm specialised in tax law.

Over the years, the Firm has grown consistently in size and reputation and now has 54 professionals, including 11 partners, with consolidated experience in managing complex, sensitive - domestic and multi-jurisdictional - cases.

Most of the work of the Firm has an international dimension. The clientele is represented mainly by national and international financial institutions, venture capital, private equity and real estate players, large corporations and multinationals operating in a variety of industries as well as high net worth individuals and international wealthy families.

Most of the Firm's professionals participate in advisory bodies and study groups and contribute to publications and to the most prestigious Italian and foreign tax journals, thus maintaining a cutting-edge knowledge of the most advanced tax issues.

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 [www.maisto.it](http://www.maisto.it)  
 [info@maisto.it](mailto:info@maisto.it)  
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## General Information

All general and detailed information is available on the Congress website [www.ifa2019london.com](http://www.ifa2019london.com)

# London Facts

Rising up to 95 floors and topping off at 1,017 feet, The Shard is the tallest building in the UK and the 5th tallest in Europe

Big Ben is not actually the name of the clock or the tower, but the name of the 13-tonne bell inside the clock. The tower is called the Elizabeth Tower

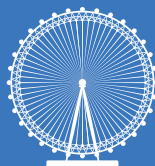
Despite there being only 32 capsules on the London Eye, for superstitious reasons they are numbered 1 – 33. For good luck number 13 is left out

Each year London buses travel an estimated 12,128 times, that's 302 million miles

London has a growing population of around 8.2 million residents

London is the first city to host the Olympic Games three times (1908, 1948 and 2012)

London is home to five of the top UK universities



London underground transports three million people a day



### Access and Security

Only registered participants are entitled to attend the Congress, the social programme events, and permitted to book tours. Badges will be provided and must be worn at all times.

Children are not permitted to attend Congress sessions, social events or tours unless registered as an “accompanying person” which includes a participant’s spouse, partner, child or other personal relation who does not have a business or scientific interest in the Congress.

### Banks

Banks are open Monday through Friday from 09:00 to 17:00.

### Climate

The weather generally starts to cool down in London in September when the autumn season is setting in. At this time of year, the average temperature is 16°C.

### Credit Cards and ATM

All forms of credit cards are widely accepted. There is no ATM located within Royal Festival Hall but there are many a short distance away.

### Currency

The currency is Pound Sterling. There are numerous bureaux de change in London often located inside banks, travel agents or Post Offices, as well as at London’s airports and major train stations.

### Dress Code

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

### Educational Credits

A certificate of attendance will be available in your delegate bag. In the event that your local professional organisation requires further proof of attendance at a session for claiming educational credits, a certificate of participation will be sent via email after the Congress to those who have requested it via email to [ifa.regshot@mci-group.com](mailto:ifa.regshot@mci-group.com)

### Emergency Phone Numbers

Please dial **999 / 112** if you require any emergency services.



# General Information

All general and detailed information is available on the Congress website [www.ifa2019london.com](http://www.ifa2019london.com)

## Travel to the Venue

Southbank Centre is a 10-minute walk from London Waterloo Station or Embankment Station.

If you are arriving by air, London has four main airports, Heathrow (15 miles from the Congress venue), Gatwick (30 miles from the Congress venue), Stansted (40 miles from the Congress venue), and London City (10 miles from the Congress venue). For Heathrow, Gatwick and Stansted the most efficient way of travelling to your hotel or to the Southbank Centre is by the airport express train services, the Heathrow Express, the Gatwick Express and the Stansted Express to central London stations. These are Paddington for the Heathrow Express, Victoria for the Gatwick Express and Liverpool Street for the Stansted Express. Trains run every 15 minutes in peak hours. From the central London Stations taxis are available to take you to your hotel or the Royal Festival Hall. Taxis are also available at the airports, but are more expensive and often slower than the express trains.

Heathrow is also served by the underground system, which is the lowest cost option for travel, but

trains may be crowded, you may need to change underground lines, and there would generally be at least a further 10-minute walk to your hotel or the Southbank Centre.

If you are arriving by train, Eurostar trains arrive at St Pancras International station where both taxis and underground services are available.

Please visit [www.ifa2019london.com/information/travel-information-more](http://www.ifa2019london.com/information/travel-information-more) for further details.

## Oyster / Travel Cards for travel in London

The average price for day anytime travel is £13.10. Alternatively, you can scan your contactless credit or debit card when entering and exiting major train stations and underground stations.

## Gratuities

Most restaurants add a 12.5% discretionary service charge to bills. Other restaurants indicate that service is not included and a similar gratuity would be appropriate. Any gratuities to taxi drivers or hotel porters are at your discretion.



## Insurance

All reasonable endeavours will be made to hold the IFA 2019 Congress as programmed. However, the Organisation of the IFA 2019 Congress has the right, for any reason beyond its control, to modify or cancel without prior notice, scientific sessions, social events or any of the arrangements, timetables, plans or other items of the Congress. Neither the Organisation nor the International Fiscal Association will assume indemnities or reimbursement of fees/deposits requested by participants in case of cancellation of the whole Congress due to unforeseen or force majeure circumstances, such as hurricane, flooding, earthquake, volcanic eruption, strike, riot, war, terrorism, etc. Neither the International Fiscal Association nor the Organisation nor their officers, employees, representatives or agents will be responsible for any loss, damage, expenditure or inconvenience caused to participants and their belongings, during or as a result of their participation in the Congress. Participants are advised to consider procuring their own insurance against any such occurrences.

## Working Areas and Internet

There will be wireless Internet in all areas of Royal Festival Hall, and a password will be provided onsite. Charging stations will also be available.

## Official Congress Language

The Congress language is English. All sessions will be conducted in English and there will be no translations.

## Lost Property

Lost or unattended items will be held at the cloakroom on Level 1 of Royal Festival Hall, where participants can enquire about their property. Should a participant spot any unattended or lost items, we kindly ask them to report this immediately to the Congress staff.

## Photographer

A professional photographer will cover the various official Congress events and photographs will be uploaded at **[www.ifa2019london.com](http://www.ifa2019london.com)** and the secured part of the IFA website.

# General Information

All general and detailed information is available on the Congress website [www.ifa2019london.com](http://www.ifa2019london.com)

## Registration and Information

Congress registration and information desks will be located on Level 2 of Royal Festival Hall, from 08.00 to 22.00 on Sunday 8 September, and from 08.00 to 16.00 on Monday 9 to Thursday 12 September.

## Services for Disabled Persons

Please outline any special requirements on the registration form. The Southbank Centre is fully accessible and you can find more information about their facilities and access on, [www.southbankcentre.co.uk/visit/facilities-access](http://www.southbankcentre.co.uk/visit/facilities-access).

## Smoking Policy

All venues associated with the Congress follow a strict no smoking policy. This includes e-cigarettes.

## Taxes

20% VAT is charged on most applicable items, but certain items are subject to a zero or reduced rate.

## Telecommunications

Please contact your mobile service provider to confirm whether your mobile is compatible with the UK network and to learn how you will be charged, and ensure you keep mobile phones on silent during scientific sessions.

## Visa and Passport Requirements

If you are unsure whether you require a Visa, please visit the UK Government website [www.gov.uk/standard-visitor-visa](http://www.gov.uk/standard-visitor-visa) to check your position. If you require a visa letter, this is available on request during the registration process and will be sent to you once full payment is received.

## Disclaimer

All reasonable endeavours will be made to hold the 73rd IFA Congress and to present the printed programme as scheduled so as to assure the comfort and safety of the Congress participants. However, neither the International Fiscal Association nor any of its Branches, nor their officers, employees, representatives or agents, shall have any liability to any person as a result of any cancellation of the Congress or any of the arrangements, programmes or plans connected therewith or any loss, injury, damage or inconvenience which may be suffered by any person while travelling to or from, or during such person's presence in the United Kingdom in connection with the Congress. Participants are advised to consider procuring their own insurance against any such occurrences.

# List of Sponsors

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### **IFA British Branch**

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