

SUBJECT 1 FINDING THE MEANING OF NEXUS FOR TAXES PAST, PRESENT AND FUTURE



JOHANN HATTINGH
(SOUTH AFRICA)

General reporter



PETER HONGLER
(SWITZERLAND)

General reporter



PHILIP BAKER
(UNITED KINGDOM)

Chair

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VICTORIA PLEKHANOVA (NEW ZEALAND)



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CEDRIC RYNGAERT (NETHERLANDS)



MARIA ELENA SCOPPIO (EU)
WITNESS INTERVENTION REMOTELY

SUBJECT 2

PRACTICAL APPROACHES TO INTERNATIONAL TAX DISPUTE PREVENTION AND RESOLUTION



2024 The 76th Congress of the
International Fiscal Association
27-31 OCTOBER | CAPE TOWN | SOUTH AFRICA



**JAN DE GOEDE
(NETHERLANDS)**

General reporter



**SAMUEL MARUCA
(USA)**

General reporter



**MARLENE NEMBHARD-PARKER
(JAMAICA)**

Chair

PANEL MEMBERS



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(NETHERLANDS/SOUTH AFRICA)**



RASMI DAS (INDIA)

**SEBASTIAAN DE BUCK
(NETHERLANDS)**

MICHAEL LENNARD (UN)



**TRÉSOR-GAUTHIER KALONJI
(CONGO)**



**THABO LEGWAILA
(SOUTH AFRICA)**



CÉLINE PASQUIER (FRANCE)

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PHILIPPE MARTIN (FRANCE)



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NIKKI OBERHOLZER (SOUTH AFRICA)



NATALIA QUIÑONES (COLOMBIA)



NICOLE WELCH (USA)



STEPHEN SHAY (USA)
CHAIR

The international tax rules take different approaches in the OECD and UN Models to nexus rules for when a source country has the right to tax activity that gives rise to sales or economic activity in the source country. In addition, developed and developing countries have taken steps to adopt non-income tax approaches to taxing remote digital activity that culminates in sales in the source country. The African Tax Administrators Forum has published a model digital service tax, a first of its kind. The Inclusive Framework's Pillar 1 proposal would modestly revise the allocation of source taxation rights in favor of the source country in exchange for forgoing certain digital services taxes. The tensions between these different approaches to source taxation of business activity also lays bare the frustration that some governments have with income tax regimes being unable to adjust to provide for effective taxation at source of income from the global economy. The panel will discuss this fractured regime and assess from the perspective of stakeholders, including developing and developed countries and MNE businesses, where the international tax regime stands and where it may go. This topic links with Main Subject 1.

PANEL MEMBERS



SECRETARY: JOÃO NOGUEIRA (IBFD)



GIAMMARCO COTTANI (ITALY)



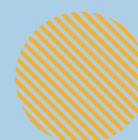
PETER HONGLER (SWITZERLAND)



REBECCA MILLAR (AUSTRALIA)



AFTON TITUS (SOUTH AFRICA)



SEMINAR B

MOBILITY, HIGH NET WORTH INDIVIDUALS: LATEST TAX DEVELOPMENTS



JAMES WHITAKER
(SOUTH AFRICA)

CHAIR

This topic will deal with selected challenges in the international tax arena affecting the taxation of individuals when they hold investments in different countries and also move between tax jurisdictions.

The seminar will approach the topic by looking at trends relating to the movement of high net worth individuals and examine some case studies relating to the such movements, including moving from a relatively tax benign jurisdiction to a more regulated country. The case studies will draw upon the tax treatment of hybrid entities, including trust and foundations, residential properties as well as the tax implications of holding family business assets and looking at the transfer of wealth between generations following the move of family members. In addition, the appropriate compliance and reporting requirements, associated in part with the automatic exchange of information between countries will be covered.

PANEL MEMBERS



SECRETARY: TRACY JOHNSON (SOUTH AFRICA)



ESIRI AGBEYI (NIGERIA)



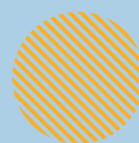
SHAUN CARTOON (AUSTRALIA)



SHREYA RAO (INDIA)



OKTAVIA WEIDMANN (UNITED KINGDOM)



SEMINAR C

THE ROLE OF BILATERAL INVESTMENT TREATIES IN TAX RELATED DISPUTES



LISELOTT KANA
(CHILE)
CHAIR

The session's focus will not be on the tax effects of BITs but on exploring the practical consequences for BITs where cross-border tax disputes come about.

The session can further explore whether tax disputes could conceivably be dealt with under, or avoided because of, BITs (specifically under those agreements' "investor-state dispute settlement" process), including whether those agreements provide lessons for how international tax disputes may be dealt with. BIT tax-related disputes are an emerging area dealt with by a small group of experts. The seminar may be more of an educational experience for the broad range of attendees at IFA Congresses as opposed to a tax technical seminar dealing with, say, interpretive disputes about international tax topics well-known to most attendees, such as what beneficial ownership means.

PANEL MEMBERS



SECRETARY: RICARDO GARCIA ANTÓN
(NETHERLANDS)



CLAUDIA ANNACKER (FRANCE)



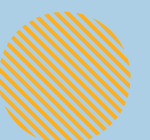
RASMI DAS (INDIA)



ANNET OGUTTU (SOUTH AFRICA)



STEF VAN WEEGHEL (NETHERLANDS)



SEMINAR D

TAXATION ISSUES FOR THE OIL & GAS INDUSTRY AND THE ENERGY TRANSITION

The seminar will focus on the income tax and indirect tax aspects pertaining to the oil and gas industry rather than on hard rock minerals. In addition, there are important aspects of sustainable energy transition that affect the fiscal frameworks for both sectors (e.g. the transition to a carbon-neutral economy), which could be dealt with in future. Significant new discoveries of natural gas and oil have been made in several African countries in the past decade, with more being reported regularly. Compared to hard rock minerals, it is certainly the more dynamic sector viewed from an African regional perspective. The panel could review the significant attention regulators have given to fiscal reform or the design of regimes for this sector, especially over the past decade. These reforms, in varying degrees, take account of industry features, the decommissioning/dismantling of wells/mines, the benefaction of local communities, state participation, the goals of transitioning to sustainable sources of energy, addressing tax leakages, local development goals of source countries, etc. VAT should also be addressed as part of this topic, while scope also exists to deal with transfer pricing aspects of natural resource pricing.



STIG SOLLUND
(NORWAY)
CHAIR

PANEL MEMBERS



SECRETARY:
ANNA THEEUWES
(NETHERLANDS)



MONIQUE VAN HERKSEN
(NETHERLANDS)



MICHAEL HEWSON
(SOUTH AFRICA)




CHRISTOPHER RICE
(USA)



JIM ROBERTSON (UK)



VIOLA TARUS (KENYA)
WITNESS INTERVENTION
REMOTELY



FERNANDO ZUZUNAGA
(PERU)



ARMANDO LARA YAFFAR
(MEXICO)

CHAIR

The seminar, of significant importance, focuses on the latest developments in International taxation. The Panel will bring together experts from Government, academia, business, and tax practitioners to discuss major International tax initiatives and developments, with a particular emphasis on OECD work in this area.

PANEL MEMBERS



SECRETARY: ROBERTO
PADILLA ORDAZ (MEXICO)



LEON COETZEE
(SOUTH AFRICA)



MANAL CORWIN (OECD)



JOACHIM ENGLISH
GERMANY)



MERCY MBITHI (ATAF)



TIMOTHY POWER (UK)



ACHIM PROSS (OECD)



DANIEL SMITH (USA)



PHILIP WEST (USA)

MONICA BHATIA (INDIA)
WITNESS INTERVENTION REMOTELY

SEMINAR F

IFA/AFRICA - DOING BUSINESS IN AFRICA: TRANSFER PRICING AND OTHER CROSS-BORDER TAX ISSUES



BELEMA OBUOFORIBO
(IBFD/NETHERLANDS)
CHAIR

The seminar aims to identify and discuss regional tax uniqueness and whether international tax and transfer pricing frameworks acknowledge and accommodate such uniqueness (e.g., withholding taxes not common elsewhere in the world).

The discussion will be split between transfer pricing uniqueness (and challenges) in the developing world and other international tax-related matters.

The discussion is intended to deal with more than income tax but also VAT, given the heavy reliance in Africa on consumption taxes due to its ease of administration and enforceability. The same goes for withholding taxes that are heavily relied on as distinct sources of revenue in several African countries. Withholding at source can be more than a mere collection mechanism for some countries, and may in effect be a separate type of tax, especially when charged on active service income.

PANEL MEMBERS



SECRETARY: AISHA AIZE ISA (IBFD)



TROOPTI DESAI (SOUTH AFRICA)



WALLY HORAK (SOUTH AFRICA)



DES KRUGER (SOUTH AFRICA)



MERCY MBITHI (ATAF)



EMILY MUYAA (UN)



**SHEFALI GORADIA
(INDIA)**
CHAIR

Should treaties continue to be used only to allocate taxing rights, or should such instruments not only provide the right to tax but equally the power to tax in the absence of domestic legislation to that effect? Is this an alternative to minimum taxation proposals and the prevention of double non-taxation?

There is a school of thought that does not see income tax treaties as “allocating tax rights” but as merely imposing limits on the income tax jurisdiction of source states. Therefore, at the most basic level there is a lack of global consensus on the purpose of model-based income tax treaties. This is compounded by confusion about the motives for entering into such treaties (e.g. to stimulate cross-border investment) being seen as the purpose of such a treaty.

The question essentially relates to policy and the purpose of treaties. Is the purpose of allocating taxing rights limited to source state tax erosion, or is it to eliminate actual double taxation? If the latter, then, arguably, it would not run contrary to the purpose of treaties not to be applied where double taxation does not come about. The effect of article 31(1) of the VCLT may be debated here.

Only applying treaties where double taxation is involved though, is controversial and creates potential conflicts with the pacta sunt servanda rule and with tax sovereignty. There are examples, however, where judiciaries and legislatures have sought to apply treaties in this manner, be it through enacting treaty overrides (in the case of the legislature) or in the guise of statutory interpretation (in the case of the judiciary).

PANEL MEMBERS



SECRETARY: ANITA NAIR (INDIA)



PETER BLESSING (USA)



CHLOE BURNETT (AUSTRALIA)



LUIZ FELIPE CENTENO FERRAZ (BRAZIL)



JULIANE KOKOTT (EU)



DHRUV JANSSEN-SANGHAVI (INDIA)

SEMINAR H

RECENT DEVELOPMENTS IN INTERNATIONAL TAXATION



JONATHAN SCHWARZ
(UNITED KINGDOM)
CHAIR

This permanent seminar at all IFA Congresses brings the latest and most important issues that impact international taxation worldwide. 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 decided close to the Congress date to make sure that it is as current as possible.

PANEL MEMBERS



SECRETARY: ASMA CHARKI
(MOROCCO)



MONICA BOLANOS
(COLOMBIA)



JORGE GEBHARDT (ARGENTINA)



KAITLIN GRAY (CANADA)



JOHANNE HAGUE (MAURITIUS)



BLAZEJ KUZNIACKI (POLAND)



PHILIPPE MALHERBE (BELGIUM)



NIKKI OBERHOLZER
(SOUTH AFRICA)



FLORIAN OPPEL (GERMANY)



NIV TADMOR (AUSTRALIA)



LIESL FICHARDT (UK)



TREVOR GLAVEY (IRELAND)



KEES VAN RAAD
(NETHERLANDS)
CHAIR

This seminar builds on the forthcoming Global IFA volume devoted to “Tax Treaty Interpretation in light of the Vienna Convention on the Law of Treaties” and will focus on:

- the most recent practical trends in tax treaty interpretation and
- their consistency with the principles set out in the Vienna Convention on the Law of Treaties (VCLT).

Within this framework the following topics will be explored:

- Tax treaty interpretation in the broader public international law environment – The role of the principle of systemic integration (art. 31(3)(c) VCLT)
 - Interpretation of tax treaty terms under art. 31 VCLT: static versus evolutionary interpretation
 - The role and limits of object and purpose (art. 31 VCLT) in tax treaty interpretation
 - The role and status of the OECD Commentaries and other materials under the VCLT
 - Role and status of foreign court decisions in tax treaty interpretation,
- In addition, there will be a few online interventions by tax treaty experts.

PANEL MEMBERS



ROBERT DANON
(SWITZERLAND)



DANIEL GUTMANN
(FRANCE)



JOHANN HATTINGH
(SOUTH AFRICA)



ADOLFO MARTIN JIMENEZ
(SPAIN)



NATALIA QUIÑONES
(COLOMBIA)



JOHN AVERY JONES
(UNITED KINGDOM)
WITNESS INTERVENTION
REMOTELY



GUGLIELMO MAISTO
(ITALY)



JONATHAN SCHWARZ
(UNITED KINGDOM)



JORN STEENBERGEN
(NETHERLANDS)

MICHAEL LANG



GEORG KOFLER
(AUSTRIA)
CHAIR

The IFA/EU seminar will highlight the most recent and pressing developments in international tax law from the specific angle of EU law.

PANEL MEMBERS



KRISTOF BOEL (BELGIUM)



BENJAMIN ANGEL (EU)



JULIANE KOKOTT (EU)



ALFREDO GARCÍA PRATS
(SPAIN)



RITA DA CUNHA
(PORTUGAL/UK)



JOHANNA HEY (GERMANY)



PAOLO LUDOVICI (ITALY)

YIN SEMINAR

TAX CERTAINTY IN UNCERTAIN TIMES: A REGIONAL PERSPECTIVE AND PRACTICAL INSIGHTS ON 21ST CENTURY TAX CONTROVERSY



LAUREN ROSS (USA)
MODERATOR

Given that Subject 2 at the Cape Town Congress will focus on practical approaches to international tax dispute prevention and resolution, the YIN Seminar will be a complimentary session exploring how tax dispute prevention and resolution mechanisms are working in practice in the regions and share practical insights into how taxpayers can prepare for tax controversy.

PANEL MEMBERS



KAITLIN GRAY (CANADA)



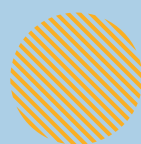
GABRIELA HARO (PERU)



SVEN HENTSCHEL (GERMANY)



JACKY LABUSCHAIGNE (SOUTH AFRICA)





YURI MATSUBARA (JAPAN)
CHAIR

This seminar will explore the integration of advanced technologies such as AI, generative AI, blockchain, and big data in tax management. It will feature global perspectives from Europe, Asia-Pacific, the Americas, and Africa, highlighting innovative applications in tax compliance, tax risk management, tax administration, and tax advisory. These innovative use cases will illustrate how these technologies have enhanced efficiency, transparency, and accuracy in tax systems and processes. The seminar will conclude with a panel discussion on future trends, challenges, and ethical considerations.

PANEL MEMBERS



SAHEL ASSAR (USA)



AISHA AIZE ISA (IBFD)



ANA CLAUDIA UTUMI (BRAZIL)



MARIA VOLANEN (FINLAND)

