



# IFA 2018 SEOUL

72<sup>nd</sup> Congress of the INTERNATIONAL FISCAL ASSOCIATION  
2-6 September 2018 | Seoul, Korea

INVITATION PROGRAMME



IFA  
2018 SEOUL

#### KOREAN IFA BRANCH

3F, KICPA Bldg., 12  
Chungjeongro 7-gil, Seodaemun-gu  
03736, Seoul, Korea  
Tel.: +82-2-313-3019  
E-mail: ifa\_korea@naver.com  
www.ifakorea.org

#### CONGRESS ORGANISER

COMEX PlanS Co., Ltd.  
6F, 100-10, Yanghwa-ro, Mapo-gu  
04038, Seoul, Korea  
Tel.: +82-2-322-3706~7  
Fax: +82-2-322-3708  
E-mail: info@ifaseoul2018.com



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# Invitation to the 72<sup>nd</sup> IFA Congress

## Welcome

A hearty welcome to IFA Members!

On behalf of IFA Korea, I am delighted and honored to extend to you an invitation to the 72<sup>nd</sup> Congress of the International Fiscal Association in Seoul, Korea, which will be held on 2 - 6 September 2018.

IFA Korea has the opportunity to introduce Korean taxation by hosting the 72<sup>nd</sup> IFA Congress, which is the third Congress to be held in Asia. Through this special occasion, I believe IFA members will be able to witness a considerable growth in the international taxation field in Korea as well as in Asia. We hope representatives from both the private and the public sectors, including international tax practitioners, the courts, universities and international governmental and non-governmental organisation seize this new opportunity for development by participating at the IFA 2018 Congress in Seoul.

The host city Seoul treasures its 600 years of tradition while embracing the future, as a world leader in information technology. Here, you will find a harmony of past and present. Culture, economy, environment, creative imagination, and innovation thrive at the same time. Speaking of which, Korea is the host of the Winter Olympic Games in 2018, bringing 50,000 participants from 95 countries. We believe that the IFA 2018 Congress will also be a wonderful success and hope that you will discover the dazzling charms of our dynamic and energetic city.

We look forward to seeing you in Seoul this September!

**Prof. Dr. David Jin-Young Lee**  
Chairman  
IFA 2018 Seoul Organising Committee



72<sup>nd</sup> Congress of the INTERNATIONAL FISCAL ASSOCIATION



## KOREAN BRANCH OF IFA

### President:

David Jin-Young Lee

### Secretary:

James Jung-Hweon Jeon

Kyu-Dong Kim

Hur Won

### Treasurer:

Hae Jin Chu

Seung-Yeong Jeong

### Standing Committee:

Yunjun Park

Chang Nam Ahn

Jun-Bong Lee

Yoon Oh

Kyung Geun Lee

JeHeum Baik

Sang Kie Lee

Alex Joong-Hyun Lee

Hun Park

Kyu-Bum Cho

Jeong-Wook Choi

Kyung-Tae Ko

Cheol-hyung Yu

Seok-hoon Kang

Joon-Seok Oh

### Advisory Committee:

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Jung Hee Lee

Sung-Chun Ko

Young Joon Mok

Tae-Ro Lee

Chul Song Lee

Moo-Seok Ok

Woo Taik Kim

Chang Hee Lee

Kyung-Bong Ahn

## 72<sup>nd</sup> CONGRESS OF THE INTERNATIONAL FISCAL ASSOCIATION

### GENERAL SECRETARIAT OF IFA

Beursplein 37

P.O. Box 30215

3001 DE Rotterdam – The Netherlands

Ms. Cécile Riphagen

Tel.: +31-10-405-2990

E-mail: congress@ifa.nl

www.ifa.nl

### CONGRESS ORGANISER

COMEX PlanS Co., Ltd.

6F, 100-10, Yanghwa-ro, Mapo-gu

04038, Seoul, Korea

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Fax: +82-2-322-3708

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www.ifaseoul2018.com

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03736, Seoul, Korea

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### HOUSING BUREAU

c/o Kim's Travel

4/5 Yuil Bldg., 2728 Nambusunghwan-ro

Gangnam-gu, 06296, Seoul, Korea

Tel.: +82-2-570-3565

Fax: +82-2-571-9921

E-mail: housingbureau@ifaseoul2018.com





## ORGANISING COMMITTEE OF THE CONGRESS

### President:

David Jin-Young Lee

### Secretary General & Treasurer:

James Jung-Hweon Jeon

### Permanent Scientific Committee:

Kyung Geun Lee

Yoon Oh

Ji Hyun Yoon

Jisoo Lee

Sean Kahng

Beom June Kim

Young Whan Choi

John Dryden

Sunyoung Kim

Wonyeob Chon

Sang-Bum Oh

Jay Shim

Hyejung Byun

Kyu-Dong Kim

### International Cooperation Committee:

Yunjun Park

Jun-Bong Lee

Tae Kyoon Kim

Ted Tae Gyung Kim

Inkyeong Hwang

Alex Joong-Hyun Lee

Sang-Hoon Baek

Jeong-Wok Choi

Jong Yeol Park

JeHeum Baik

Cheol-hyung Yu

Jooheon Lee

Joon-Seok Oh

Hae Jin Chu

### Public Relations Sub-Committee

Hun Park

Won Hur

Jimin Ryu

Seong-min Kim

### Operation Sub-Committee

Hansang Yi

Seung-Yeong Jeong

Eun-Mi Lee

## IFA EXECUTIVE COMMITTEE

### President:

Murray Clayson (United Kingdom)

### Secretary General:

Jean-Blaise Eckert (Switzerland)

### General Treasurer:

Jos Beerepoot (Netherlands)

### Vice-Presidents:

Bertil Wiman (Sweden)

Victor Matchekhin (Russia)

### Members:

Edgar Anaya Bourgoing (Mexico)

Gustavo Brigagão (Brazil)

Bristar Cao (PRC)

Christian Comolet-Tirman (France)

Kuntal Dave (India)

Cecilia Delgado Ratto (Peru)

Peter Glicklich (USA)

Christian Kaeser (Germany)

David Jin-Young Lee (Republic of Korea)

Antonella Magliocco (Italy)

Paul Morton (United Kingdom)

Brian Schneiderman (Canada)

Niv Tadmore (Australia)

Maarten Van Der Weijden (Netherlands)

Marta Villar Ezcurra (Spain)

Maurus Winzap (Switzerland)

### Also invited:

Sanjay Iyer (Singapore)

- YIN Representative

### Honorary Presidents:

Sven-Olof Lodin (Sweden)

Jerome B. Libin (USA)

Marcus Desax (Switzerland)

Manuel E. Tron (Mexico)

Porus F. Kaka (India)





## IFA PERMANENT SCIENTIFIC COMMITTEE

### Chair:

Robert Danon (Switzerland)

### Vice-Chair:

Scott Wilkie (Canada)

### Members:

Krister Andersson (Sweden)

Paolo Valerio Barbantini (Italy)

Peter Barnes (USA)

Marcos Catão Vinhas (Brazil)

Wei Cui (PRC)

Caroline Docclo (Belgium)

Sjoerd Douma (Netherlands)

Craig Elliffe (New Zealand)

Jorge Gebhardt (Argentina)

Daniel Gutmann (France)

Pascal Hinny (Switzerland)

Georg Kofler (Austria)

Michael Lennard (United Nations, Chief of International Tax Cooperation and Trade)

Jürgen Lüdicke (Germany)

Valère Moutarlier (European Commission)

Yoon Oh (Republic of Korea)

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)

Jefferson VanderWolk (OECD)

Dariusz Wasylkowski (Poland)

Masao Yoshimura (Japan)

Jean-Blaise Eckert (Switzerland)

- Secretary General

Pasquale Pistone (Italy)

- Academic Chair of IBFD; ex officio

### Also invited:

Maikel Evers (Netherlands)

- YIN Representative

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

2018 Kyung Geun Lee  
(Seoul, Republic of Korea)

2019 Murray Clayson  
(London, United Kingdom)

2020 Ricardo Rendon  
(Cancun, Mexico)

2021 Rudolf Mellinshoff  
(Berlin, Germany)



# SUBJECTS AND SEMINARS

### Main Venue

Coex Convention Center

513, Yeongdong-daero, Gangnam-gu  
06164, Seoul, Korea

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





## SUBJECT 1 – SEEKING ANTI-AVOIDANCE MEASURES OF GENERAL NATURE AND SCOPE - GAAR AND OTHER RULES

In this session, the panel will examine GAARs focusing on the: (i) the similarities and differences between GAARs in various jurisdictions, and considerations that may explain them; (ii) influences on the development of GAARs and their use by taxing jurisdiction; (iii) case studies that develop themes considered by the panel; and (iv) solutions or alternatives for suitable legislation, interpretation and the application of GAARs in accordance with taxing jurisdictions' situations.

Particularly, the panel will discuss GAARs from a taxpayer's perspective and consider how to ensure that taxpayers' rights are protected from the unreasonable application of GAARs in the prevailing BEPS (Base Erosion and Profit Shifting) environment while balanced too with the reasonable interests of taxing jurisdictions.

*General Reporters: Paulo Rosenblatt (Brazil) and Manuel Tron (Mexico)*

*Chair of the Plenary Session: Sai Ree Yun (Republic of Korea)*

## SUBJECT 2 – WITHHOLDING TAX IN THE ERA OF BEPS, CIVs AND DIGITAL ECONOMY

Withholding tax has a very long history and plays an essential role in the tax system of almost every country. In some respects it is a very elementary taxing instrument as it applies to gross payments rather than net income but provides a convenient mechanism for tax to be levied where it might otherwise be difficult. The environment in which withholding tax operates has changed in recent years almost beyond recognition although underlying influences that gave rise to withholding tax persist. The development of the digitalised economy has prompted policy-makers to expand the scope of withholding taxes to include circumstances where tax would not have been levied in the past but this alternative to traditional business income taxation is thought to be necessary where income generating business activities occur remotely. The BEPS actions do not deal with withholding taxes even though many of them touch on circumstances where they may or could apply. In addition, the machinery for the exchange of information and cross-border cooperation has leaped ahead in the last few years and with technology supporting a rapidly expanding framework of cross-border instruments the role and functioning of withholding taxes may undergo further dramatic change as the business world expands and contracts at the same time and

tax authorities' mutual awareness of that world increases. This panel will explore all of these issues including the implications for CIVs (collective investment vehicles) and their investors. It will raise fundamental questions about withholding tax in general and it will offer practical recommendations for practitioners and policy-makers.

*General Reporters: Chang Hee Lee (Republic of Korea) and Ji Hyun Yoon (Republic of Korea)*

*Chair of the Plenary Session: Paul Morton (United Kingdom)*

## SEMINAR A – EFFECTIVENESS OF ANTI-TAX AVOIDANCE MECHANISMS (INCLUDING LIMITATIONS OF BENEFITS)

This seminar will focus on the practical effect of various anti-abuse rules. The seminar will begin by setting out possible criteria for measuring the effectiveness of anti-tax avoidance measures, such as increased revenue or reductions in litigation. It will examine which types of anti-abuse rules are most effective against different types of transactions, taking into account both the practical experience in litigating cases and the effect that such rules have on tax planning. Finally, participants will discuss whether anti-avoidance rules fundamentally change what international tax advisors do, or whether they simply change the particular structures in use.

*Chair: Patricia Brown (USA)*

## SEMINAR B – ALTERNATIVES TO RESOLVING TAX DISPUTES - EVOLVING EXPERIENCE AND POSSIBLE DEVELOPMENTS

The panel will share observations and predictions on how traditional and alternative dispute procedures and forums are responding (and how they may evolve) to the increase in complex tax disputes with cross-border implications in the wake of BEPS and emerging anti-abuse regimes. The panel will focus on Asian tax jurisdictions and the tax issues confronted by e-commerce companies as a lens through which to examine how taxpayers and tax authorities globally will cope with the dilemma of more disputes in the near and long term.

*Chair: Michael Quigley (USA/Republic of Korea)*



## SEMINAR C – LIMITS OF TAX JURISDICTION - NON-TRADITIONAL "BUSINESS PRESENCE"

This seminar will consider the possibility inspired by the digitalisation of the economy of redefining the threshold for taxing business profits. It will take the form of a debate between two teams arguing for and against a redefinition of the threshold with a decision the "winner" at the end. The precise topics to be covered will be decided as the debate on digitalisation unfolds in 2018 but will likely include the areas of:

1. Policy of the threshold for taxing business profits and what has changed to need a reformulation of the policy
2. Possibilities for setting the threshold such as clicks, dollar value sales, some form of presence etc.
3. Determining the amount of income to be taxed
4. Implementation of a new threshold: new BEPS minimum standard with changes to treaties (MLI Protocol?), domestic general or specific anti-avoidance rules, etc.

*Chair: Richard Vann (Australia)*

## SEMINAR D – RECENT TRENDS IN THE TAXATION OF CORPORATE DISTRIBUTIONS

The seminar shall focus on practical issues arising in the context of distributions which don't take the form of ordinary dividend distributions. These situations include share buy back (addressed by the 2017 OECD Update), cross-border reorganisations, distribution of share premium and pricing secondary adjustments.

Dividends from indirect CFC holdings shall also be included.

A survey of the legislative trends on reduction or elimination of withholding taxes on outgoing dividend shall complete the topics covered.

*Chair: Guglielmo Maisto (Italy)*

## SEMINAR E – IFA/OECD

The IFA/OECD Seminar is one of the permanent plenary sessions at IFA Congresses, resulting from 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, and also comments on trends and future developments. The impact of US Tax Reform and Tax Challenges of Digitalisation will be important themes of this seminar. The topics discussed by the seminar participants will be timely in light of the rapid change of international tax developments being led by the OECD or to which it is responding as a participant in a much larger conversation among international institutions that are influencing the evolution of international taxation.

*Chair: Stef Van Weeghel (Netherlands)*

## SEMINAR F – TAX INCENTIVES TO ATTRACT FOREIGN DIRECT INVESTMENTS WITHOUT ERODING THE TAX BASE

Tax incentives offered by governments to attract and support investment are a common, but controversial, feature of most tax systems. Do tax incentives benefit the governments that offer them, through increased investment and job creation? Or, do the incentives simply reduce tax revenue, with few benefits? The panel will consider how tax incentives can be designed to benefit both governments and taxpayers, and how tax professionals should think about counseling clients regarding tax incentives.

*Chair: Peter Barnes (USA)*



## SEMINAR G – IFA/EU

The IFA/EU Seminar aims to offer a comprehensive overview of all the (direct) tax developments concerning the European Union since the last IFA Congress, a focus on selected issues and an outlook on forthcoming developments or those on a more distant but nevertheless predictable horizon. This seminar's focus is on state aids and the digital economy.

In particular, panelists will examine the interpretive and practical issues connected with pending direct tax cases on state aids and a selection of issues raised by the European Commission's investigations bearing on the panel's main subjects. Furthermore, the panel will assess the implications for the internal European market of proposed solutions to the tax problems raised by the digital economy.

The composition of the panel (including non-EU panel members) will secure a comprehensive and hands-on analysis of the most pressing issues for European taxation which will be of interest to a global audience.

*Chair: Pasquale Pistone (IBFD/Italy)*

## SEMINAR H – RECENT DEVELOPMENTS IN INTERNATIONAL TAXATION

The Recent Developments Seminar will examine the latest international tax developments including reform initiatives, cases and notable points of current discussion. True to form, its content will continue to evolve up until the eve of the Congress, so that no new or breaking developments are left out. We can expect discussion of United States tax reform and responses of the "rest of world", the commencement of key transparency and exchange of information regimes, transfer pricing developments, BEPS implementation including the ongoing adoption of the Multilateral Instrument, other treaty issues and recent court cases. The panel and possibly assisted by knowledgeable "special guests" will analyse the recent developments in incisive and thought provoking ways, and will strive to offer insight for the year ahead in international tax.

*Chair: Chloe Burnett (Australia)*

## SEMINAR I – REGIONAL GOVERNMENT OFFICIALS' SEMINAR

This seminar will focus on the way that government officials and taxpayers in the Asian region interpret local tax laws and tax treaties and any differences that may exist. Topic areas to be discussed include Country by Country Reporting, Beneficial Ownership, Permanent Establishment, Indirect Share Transfers and Taxation of Digital Products & Services. A series of case studies will be used to identify differing positions, whether those differences could result in double taxation, and if so, how that outcome might be resolved.

*Chair: Wayne Adams (Canada)*

## SEMINAR J – RECENT INTERNATIONAL VAT/GST ISSUES FROM THE PERSPECTIVE OF BASIC PRINCIPLES INCLUDED IN THE OECD'S INTERNATIONAL VAT/GST GUIDELINES

The panel for this seminar will analyse VAT/GST ramifications of both business-to-business (B2B) and business-to-consumer (B2C) supplies of goods and services. The emphasis will be a cross-border context for these transfers with a particular focus on different collection methods implemented to secure the proper application of the destination principle which underlies this taxation regime. The seminar will address the issues connected to taxation of remotely supplied goods and services focusing on the kinds of mechanism that a taxing jurisdiction can enforce to assure the collection of VAT/GST in the place of consumption. The panel will consider whether the application of such methods may generate issues of double taxation or non-taxation and if so what may be possible responses.

*Chair: Andrea Parolini (Italy)*

# YOUNG IFA NETWORK (YIN)

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

This IFA Congress will host the special YIN events listed below, in particular the ever popular YIN Party!

While the YIN events are primarily intended to attract members aged 40 and under, all participants are more than welcome to attend. Join these events by filling in the relevant section of the registration form. If you are interested in getting involved in YIN activities, please contact the YIN Chair, Sanjay Iyer ([sanjay@iyerpractice.com](mailto:sanjay@iyerpractice.com)).

## YIN MEET & GREET RECEPTION

**Venue:** Coex

**Price:** included in fee

Sunday, 2 September 2018 | 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:** Coex

Monday, 3 September 2018 | 14:30 - 16:00

## YIN SEMINAR

**Venue:** Coex

**Price:** included in fee

Tuesday, 4 September 2018 | 14:30 - 16:00

The YIN Seminar will be divided in two segments. In the first segment, the winners of the Mitchell B. Carroll Prize and the Maurice Lauré Prize as well as the winner of YIN Award will present their winning thesis/article. Each presenter will answer questions from the audience.

The second part will be a moot court session. The Judge will preside over a hypothetical tax case to be argued by young tax academics or professionals, with one side representing the tax authorities and the other side representing the taxpayer.

## YIN PARTY

**Venue:** Club Made Cheongdam

**Price:** included in fee

Wednesday, 5 September 2018 | 20:30 - 01:00

A unique entertainment and gastronomical night awaits attendees at the YIN Party, to be held on Wednesday at Club Made Cheongdam. The party will give young IFA members the chance to meet existing and new business connections and friends.

Club Made Cheongdam is one of the most sought after venues in Seoul for high profile events and parties, attracting the young and beautiful trendy crowd from all over Seoul. Its location in the middle of affluent Cheongdam also adds to its allure.



# SPECIAL EVENTS

During the Congress several special events will take place. It is therefore important that you declare your status and tick the relevant box on the registration form in order to receive an invitation.



## GOVERNMENT LUNCHEON (BY INVITATION ONLY)

**Venue:** Coex

Monday, 3 September 2018 | 11:15 - 12:30

It is a tradition at IFA Congresses for a luncheon to be held for government officials attending the Congress. This is an opportunity for these officials to network and discuss items of particular importance to governments around the world.

**Who can attend?** *Individuals whose primary employment is within a public authority working with tax administration and legislation at governmental level.*

## CORPORATE TAX OFFICERS LUNCHEON (BY INVITATION ONLY)

**Venue:** Coex

Monday, 3 September 2018 | 11:15 - 12:30

The first corporate tax event was held at the 2010 Congress and it continues to grow in attendance each year. The event will be an occasion for all of the delegates from the corporate segment 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.*

## ACADEMIC LUNCHEON (BY INVITATION ONLY)

**Venue:** Coex

Monday, 3 September 2018 | 11:15 - 12:30

Each year at the Congress the academic delegates gather at a specifically designated luncheon. This is an opportunity for academics across the globe to convene and network.

**Who can attend?** *Individuals whose primary employment is teaching and researching at a university.*

### TEA FOR WOMEN OF IFA NETWORK (WIN) *(BY INVITATION ONLY)*

**Venue:** Coex

Wednesday, 5 September 2018 | 14:30 - 16:00

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The first Tea for Women was held at the 2013 Copenhagen Congress and it continues to grow in attendance each year. At this networking Tea, women of IFA get together to have fun with other female IFA friends, to enhance relationships during the Congress and to generate opportunities for future professional goals.

### PRESIDENT'S RECEPTION

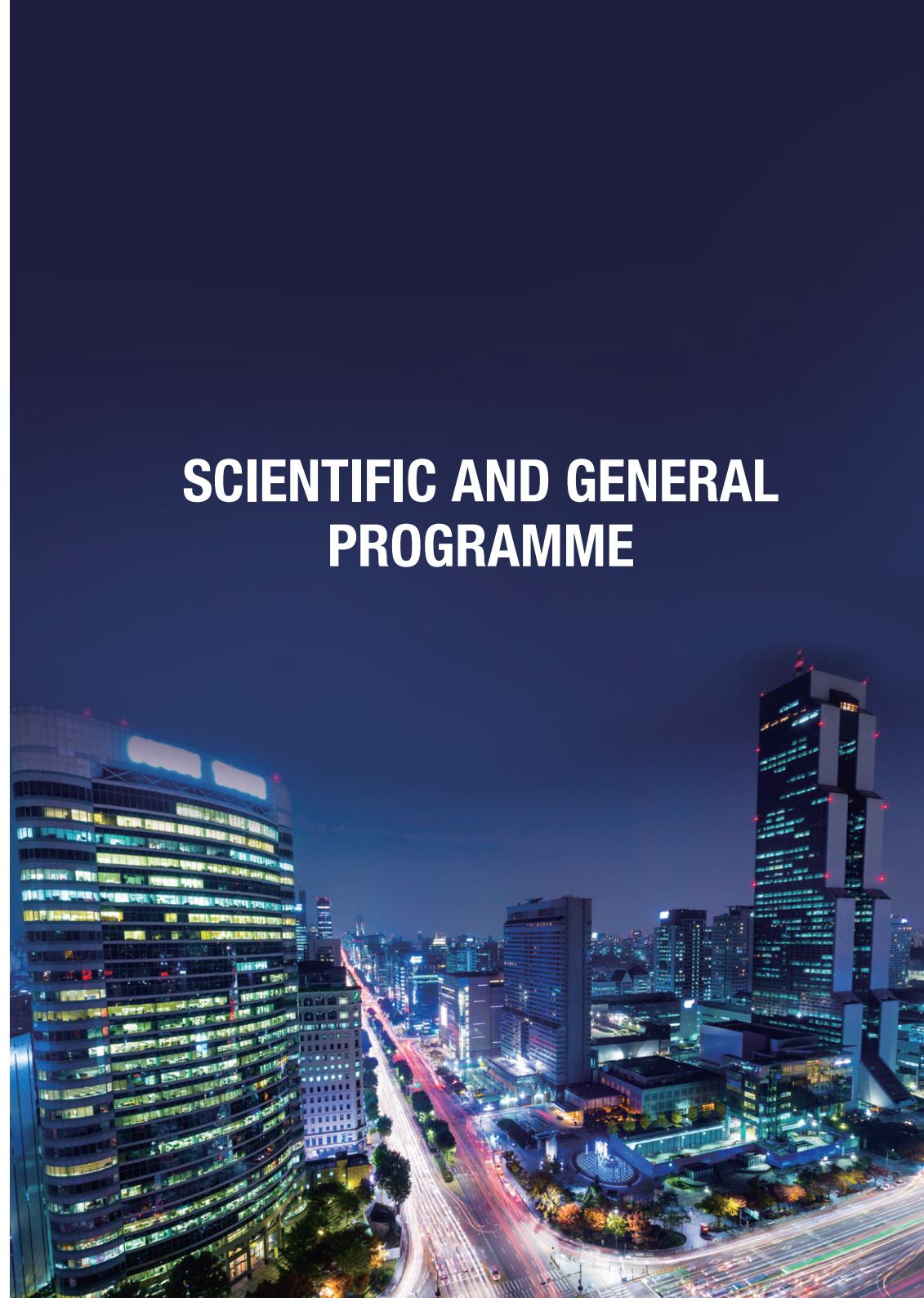
**Venue:** Coex

Wednesday, 5 September 2018 | 16:15 - 17:15

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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.

# SCIENTIFIC AND GENERAL PROGRAMME





## All Scientific Sessions will take place at

Coex Convention Center  
513, Yeongdong-daero, Gangnam-gu  
06164, Seoul, Korea  
[www.coexcenter.com](http://www.coexcenter.com)

### SUNDAY, 2 SEPTEMBER 2018

Time	Subject
08:15-22:00	Registration and Information
09:00-13:00	Meeting of the Permanent Scientific Committee
10:00-17:00	Meeting of the general reporters, the chair, the members and secretary of the panel on Subject 1
10:00-17:00	Meeting of the general reporters, the chair, the members and secretary of the panel on Subject 2
10:00-17:00	Preparatory meeting of the chair and panelists of Seminar A
10:00-17:00	Preparatory meeting of the chair and panelists of Seminar B
10:00-17:00	Preparatory meeting of the chair and panelists of Seminar C
10:00-17:00	Preparatory meeting of the chair and panelists of Seminar E
13:00-17:00	Preparatory meeting of the chair and panelists of Seminar G
14:00-22:00	Exhibition
14:00-16:00	Meeting of the Executive Committee
16:30-17:30	Meeting of the Branch Officers
16:30-17:30	Meeting of the YIN Committee
17:30-18:30	Young IFA Network (YIN) Meet & Greet Reception
<b>19:00-20:00</b>	<b>Opening Ceremony</b>
<b>20:00-22:00</b>	<b>Welcome Reception</b>

### MONDAY, 3 SEPTEMBER 2018

Time	Subject
07:00-16:00	Registration and Information
08:00-16:00	Exhibition
<b>08:00-08:30</b>	<b>Morning Refreshments</b>
08:30-09:45	Plenary Session Subject 1: Seeking anti-avoidance measures of general nature and scope - GAAR and other rules
09:00-17:00	Preparatory meeting of the chair and panelists of Seminar F
09:00-17:00	Preparatory meeting of the chair and panelists of Seminar H
09:00-17:00	Preparatory meeting of the chair and panelists of Seminar I
09:00-17:00	Preparatory meeting of the chair and panelists of Seminar J
09:00-17:00	Preparatory meeting of the chair and panelists of the YIN Seminar
11:00-17:00	Preparatory meeting of the chair and panelists of Seminar D
<b>09:45-10:15</b>	<b>Coffee Break</b>
10:15-11:15	Plenary Session Subject 1: Seeking anti-avoidance measures of general nature and scope - GAAR and other rules (continued)
<b>11:15-12:30</b>	<b>Refreshment Break</b>
11:15-12:30	Government Officials Luncheon ( <i>by invitation only</i> )
11:15-12:30	Corporate Tax Officers Luncheon ( <i>by invitation only</i> )
11:15-12:30	Academics Luncheon ( <i>by invitation only</i> )
12:30-14:30	Seminar A: Effectiveness of anti-tax avoidance mechanisms (including Limitations of Benefits)
12:30-14:30	Seminar B: Alternatives to resolving tax disputes - evolving experience and possible developments
<b>14:30-16:00</b>	<b>Afternoon Refreshments</b>
14:30-16:00	Meeting of the Programme Working Group
14:30-16:00	Meeting of the YIN Branch representatives
14:30-16:00	Meeting of the representatives of branches in the Latin American region
14:30-16:00	Meeting of the representatives of branches in the European region
14:30-16:00	Meeting of the representatives of branches in the Asia Pacific region
<b>19:00-22:00</b>	<b>Museum Evening</b>

## TUESDAY, 4 SEPTEMBER 2018

Time	Subject
07:30-16:00	Registration and Information
08:00-16:00	Exhibition
<b>08:00-08:30</b>	<b>Morning Refreshments</b>
08:30-09:45	Plenary Session Subject 2: Withholding tax in the era of BEPS, CIVs and digital economy
<b>09:45-10:15</b>	<b>Coffee Break</b>
10:15-11:15	Plenary Session Subject 2: Withholding tax in the era of BEPS, CIVs and digital economy (continued)
<b>11:15-12:15</b>	<b>Refreshment Break</b>
12:15-14:15	Seminar C: Limits of tax jurisdiction - non-traditional "business presence"
12:15-14:15	Seminar D: Recent trends in the taxation of corporate distributions
14:00-16:00	Meetings of Future Congresses 2019-2024
<b>14:15-16:00</b>	<b>Afternoon Refreshments</b>
14:30-16:00	YIN Seminar
14:30-16:00	Meeting of General and IFA Branch Reporters for 2019 London Congress Subject 1
14:30-16:00	Meeting of General and IFA Branch Reporters for 2019 London Congress Subject 2
14:30-16:00	Meeting of General and IFA Branch Reporters for 2020 Cancun Congress Subject 1
14:30-16:00	Meeting of General and IFA Branch Reporters for 2020 Cancun Congress Subject 2
<b>19:00-22:00</b>	<b>Korean Night</b>

## WEDNESDAY, 5 SEPTEMBER 2018

Time	Subject
07:30-16:00	Registration and Information
08:00-16:00	Exhibition
<b>08:00-08:30</b>	<b>Morning Refreshments</b>
08:30-09:45	Seminar E: IFA/OECD
<b>09:45-10:15</b>	<b>Coffee Break</b>
10:15-11:15	Seminar E: IFA/OECD (continued)
<b>11:15-12:15</b>	<b>Refreshment Break</b>
12:15-14:15	Seminar F: Tax incentives to attract foreign direct investments without eroding the tax base
12:15-14:15	Seminar G: IFA/EU
<b>14:15-16:00</b>	<b>Afternoon Refreshments</b>
14:30-16:00	Combined meeting of the General Council and the General Assembly
14:30-16:00	Tea for WIN (Women of IFA Network)
<b>16:00-17:00</b>	<b>President's Reception</b>
<b>20:30-01:00</b>	<b>YIN Party</b>

## THURSDAY, 6 SEPTEMBER 2018

Time	Subject
07:30-16:00	Registration and Information
08:00-16:00	Exhibition
<b>08:00-08:30</b>	<b>Morning Refreshments</b>
08:30-09:45	Seminar H: Recent developments in international taxation
<b>09:45-10:15</b>	<b>Coffee Break</b>
10:15-11:15	Seminar H: Recent developments in international taxation (continued)
<b>11:15-12:15</b>	<b>Refreshment Break</b>
12:15-14:15	Seminar I: Regional government officials' seminar
12:15-14:15	Seminar J: Recent international VAT/GST issues from the perspective of basic principles included in the OECD's international VAT/GST guidelines
<b>14:15-16:00</b>	<b>Afternoon Refreshments</b>
<b>19:00-23:30</b>	<b>Gala Dinner and closing of the Congress</b>

## FRIDAY, 7 SEPTEMBER 2018

Excursion Day: For details of the excursion day please refer to the Tour Programme section.



# SOCIAL PROGRAMME FOR PARTICIPANTS AND ACCOMPANYING PERSONS

## OPENING CEREMONY AND WELCOME RECEPTION

All participants, accompanying persons, sponsors, and exhibitors are invited to attend the Opening Ceremony and the Welcome Reception as their welcome to Seoul, Korea. Food and beverage will be provided during the Welcome Reception.

**Venue:** Hall D, Coex

**Price:** included in the fee  
*Sunday, 2 September 2018*

**Opening Ceremony:** 19:00 - 20:00

**Welcome Reception:** 20:00 - 22:00

**Dress Code:** Business attire



## MUSEUM EVENING

The Museum Evening will be held at the National Museum of Korea, a treasure house of history and culture.

The transportation from and back to the Congress Venue will be provided.

**Venue:** National Museum of Korea

**Price:** included in the fee

*Monday, 3 September 2018 | 19:00 - 22:00*

**Dress Code:** Business attire



Please keep track of more updates through the Congress website at [www.ifaseoul2018.com](http://www.ifaseoul2018.com).





## KOREAN NIGHT

Enjoy the stunning night scene at the three islands of Sebitseom, which brightens the vista of the Han River.

Food and Beverage, as well as the transportation from and back to the Congress Venue will be provided.

**Venue:** Sebitseom

**Price:** included in the fee

*Tuesday, 4 September 2018 | 19:00 - 22:00*

**Dress Code:** Business attire



## GALA DINNER

Enjoy a pleasant dinner at Yeong Bin Gwan, a traditional two-story Korean mansion surrounding a courtyard in the grounds of the Shilla Seoul.

Food and Beverage, as well as the transportation from and back to the Congress Venue will be provided.

**Venue:** Yeong Bin Gwan

**Price:** KRW 220,000 (VAT included)

*Thursday, 6 September 2018 | 19:00 - 23:30*

**Dress Code:** Business attire

# TOUR PROGRAMME FOR PARTICIPANTS AND ACCOMPANYING PERSONS

For inquiries regarding tours, please contact our Housing Bureau:

HOUSING BUREAU - c/o Kim's Travel

4/5 Yuil Bldg., 2728 Nambusunghwan-ro, Gangnam-gu, Seoul, Korea

Tel.: +82-2-570-3565

Fax: +82-2-571-9921

E-mail: [housingbureau@ifaseoul2018.com](mailto:housingbureau@ifaseoul2018.com)

Seoul, the host city of the 72<sup>nd</sup> IFA Congress, is the capital of Korea with over 600 years of history. It is the heart of Korea's culture and education as well as politics and economics. Visitors will encounter modern skyscrapers and high-tech subways, while royal palaces recognized as UNESCO Heritage Sites are located right next to modern buildings. The Hangang River, which runs through the center of the city, is also a distinctive landscape of Seoul that offers a myriad of resting areas for citizens.

Seoul has also been a member of Creative Cities of Design by UNESCO since 2010 and concentrated on developing its design infrastructure. An example is Dongdaemun Design Plaza, designed by Zaha Hadid, the first female architect who received the Pritzker Architecture Prize in 2004.

Visitors will also have the opportunity to try tasty Korean food, at places ranging from street stalls to traditional restaurants.

A specific optional tour programme has been tailor-made for registered participants and their accompanying persons. These tours will provide an excellent opportunity to discover some of the most outstanding historic and cultural assets that Seoul and other regions in Korea are ready to offer.

Please keep track of more updates through the Congress website at [www.ifaseoul2018.com](http://www.ifaseoul2018.com).



## TOUR RESERVATION PERIOD

Friday, 9 March - Friday, 10 August 2018

- The availability cannot be guaranteed after this date.
- All dates are based on Korea standard time (CET +8 hours).
- To reserve after 10 August, please contact us via e-mail at: [housingbureau@ifaseoul2018.com](mailto:housingbureau@ifaseoul2018.com).

## RULES AND CONDITIONS FOR ALL TOURS

- All Half-day and Full-day tours will depart from and return to Coex. Please note that Pre and Post tours do not include KTX train or flight tickets to departure spots.

\* Korea Train Express (KTX) is South Korea's high-speed rail system, operated by Korail. Tickets may be purchased on the Korail Ticket website.

- For the participants of Half-day and Full-day tours, you are kindly asked to show up at least 15 minutes prior to departure at the Tour Desk in Coex.
- Dress Code: Casual attire with comfortable shoes.
- All prices are stated per person in Korean won and include VAT, transportation, admission fees and an English-speaking guide. Full-day tours and Pre and Post tours include meals.
- You can sign up for the tours either online or by completing and returning the attached registration form via e-mail to the Housing Bureau, if there is still space available.
- Availability cannot be guaranteed and tour reservations will be processed on a first come, first served basis.
- The Congress secretariat reserves the right to alter or change the programme as necessary. In order for each tour to run, a minimum of 10 people must have signed up for Half-day and Full-day tours in advance and 20 people are required to run Pre and Post tours. A final confirmation letter will be sent to each participant who have registered for a tour program after 10 August, if the minimum number of reservation has been reached. Should there be insufficient advance reservations, the Congress secretariat reserves the right to cancel the tour or substitute by other program in question. In cases where the Congress secretariat cancels a tour, the confirmation of cancellation is available after 10 August 2018 and the full reimbursement of the cost will be provided thereafter.
- Participants and their accompanying persons are strongly recommended to seek insurance cover for health, travel and private liability before leaving their home countries. Neither the Congress secretariat nor Central IFA shall accept any responsibility for personal injury or loss or damage to private or personal property.

## CANCELLATION & REFUND POLICY

Any changes or cancellation must be submitted in writing to [housingbureau@ifaseoul2018.com](mailto:housingbureau@ifaseoul2018.com) and are liable to the following cancellation & refund policy:

- Cancellation until Friday, 10 August 2018: No penalty
- Cancellation from Saturday, 11 August to Friday, 17 August 2018: 50% refund (50% cancellation fee)
- Cancellation from Saturday, 18 August 2018: No refund

## TOUR OVERVIEW

	Thu. 30 Aug.	Fri. 31 Aug.	Sat. 1 Sep.	Sun. 2 Sep.	Mon. 3 Sep.	Tue. 4 Sep.	Wed. 5 Sep.	Thu. 6 Sep.	Fri. 7 Sep.	Sat. 8 Sep.	Sun. 9 Sep.
Pre/Post-Congress Tours	PR-1	PR-2	PR-3						PS-1	PS-2	PS-3
Full-Day Tour					FT-1	FT-2	FT-3	FT-4	FT-4		
Half-Day Tour				HT-0	HT-2	HT-3	HT-4	HT-5	HT-6	HT-7	HT-8

Tour Type	Tour Description	Tour Rate / Person (KRW, VAT Inc.)	
		Single Occupancy Rm.	Double Occupancy Rm.
PR-1 Jeonju	Two days (including a 45-seater bus, admission fee, experience fee, an English speaking guide, 2 lunches, 1 dinner, 1 mineral water a day, Single/Double occupancy room at 4 star hotel and breakfast)	490,000	330,000
PR-2 Seorak	Two days (including a 45-seater bus, admission fee, cable car fare, an English speaking guide, 2 lunches, 1 dinner, 1 mineral water a day, Single/Double occupancy room at 4 star hotel and breakfast)	435,000	341,000
PR-3 Busan and Gyeongju	Three days (including a 45-seater bus, admission fee, an English speaking guide, 1 lunch, 2 dinners, 1 mineral water a day, Single/Double occupancy room at 4 star hotel and breakfast)	755,000	547,000
PS-1 Gyeongju	Two days (including a 45-seater bus, admission fee, an English speaking guide, 1 lunch, 1 dinner, 1 mineral water a day, Single/Double occupancy room at 4 star hotel and breakfast)	430,000	321,000
PS-2 Suncheon and Yeosu	Two days (including a 45-seater bus, admission fee, cable car fare, an English speaking guide, 1 lunch, 1 dinner, 1 mineral water a day, Single/Double occupancy room at 4 star hotel and breakfast)	430,000	337,000
PS-3 Jeju	Three days (including a 45-seater bus, admission fee, an English speaking guide, 1 lunch, 2 dinners, 1 mineral water a day, Single/Double occupancy room at 4 star hotel and breakfast)	695,000	494,000

Tour Type	Time	Tour Rate / Person (KRW, VAT Inc.)
HT-0 First Impression of Seoul	Approx. 4 hours	Free
HT-1 Authentic Korea	Approx. 4 hours	65,000
HT-2 Along the Han River	Approx. 4 hours	81,000
HT-3 Wine Tasting at the Cave	Approx. 4 hours	85,000
HT-4 Inner Peace	Approx. 4 hours	67,000
HT-5 Modern Seoul	Approx. 4 hours	97,000
HT-6 Traditional Seoul	Approx. 4 hours	67,000
HT-7 Royal Palace Tour, UNESCO Heritage	Approx. 4 hours	67,000
HT-8 Street of Youth	Approx. 4 hours	81,000
FT-1 All about Suwon	Approx. 8 hours	133,000
FT-2 Korean Traditional Liquor Experience	Approx. 8 hours	147,000
FT-3 Places of Sadness in Korea	Approx. 8.5 hours	119,000
FT-4 Korean Cultural Insight	Approx. 8 hours	124,000

## HALF-DAY TOURS

### **HT-0\_Seoul** First Impression of Seoul

*Sunday, 2 September 2018, 13:00-17:00*

On this half-day tour, visitors will have a valuable opportunity to learn about Seoul. First, we will visit N Seoul Tower, the first tower-type tourism spot in Korea. The top of the tower is at almost 480m above sea level, including Namsan Mountain (243m) and the tower's own height (236.7m), making it one of the tallest towers in Asia. Next, we will move to Cheong Wa Dae (Blue House), the official residence of the President of Korea. The last tour spot is Dongdaemun Design Plaza (DDP) which holds various exhibitions, fashion shows, conferences and events.



### **HT-1\_Seoul** Authentic Korea

*Monday, 3 September 2018, 09:00-13:00*

*Friday, 7 September 2018, 09:00-13:00*

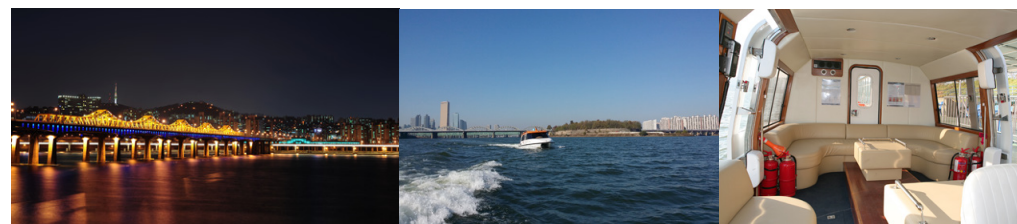
Gyeongbokgung Palace is the largest of the Five Grand Palaces built by the Joseon Dynasty. The Royal Guard-Changing Ceremony is a great opportunity to experience a rare traditional scene in Korea. In front of the palace is the Gwanghwamun Square, which used to be a road before converting into a pedestrian-friendly urban space that opened to the public in 2009. We will then move to Cheong Wa Dae (Blue House), the official residence of the President of Korea.



### **HT-2\_Seoul** Along the Han-River

*Monday, 3 September 2018, 13:00-17:00*

On this tour, participants will enjoy the Han River, which flows across Seoul and divides it into two, by taking a water taxi and visiting the observatory deck of N Seoul Tower. The top of the tower is at almost 480m above sea level, making it one of the tallest towers in Asia. The observatory deck offers visitors an opportunity to watch a 360° panoramic view of the entire city of Seoul at a glance.

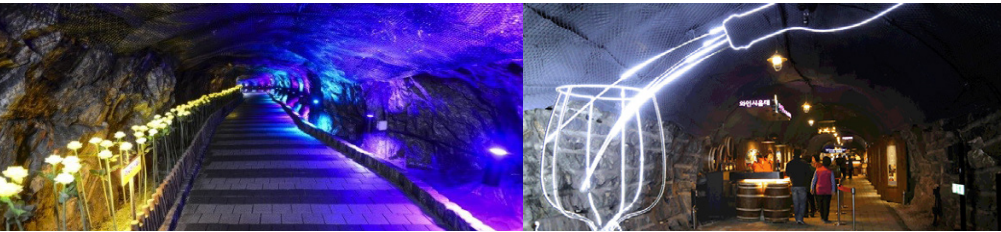




### HT-3 Gwangmyeong Wine Tasting at the Cave

Tuesday, 4 September 2018, 09:00-13:00

Gwangmyeong Cave is the largest themed cave park outside of Seoul, becoming a top attraction of Gwangmyeong City since being included on the 100 Must-go Destinations in Korea list for 2017-2018. The cave was founded for industrial mining mainly to excavate gold. The cool air of the cave makes it popular in summer, while the many exhibitions and events held within the cave keep it interesting all year round. The Wine Cave is a must-visit place if you are a wine lover; it holds over 170 wines produced at Korean wineries.



### HT-4 Seoul Inner Peace

Tuesday, 4 September 2018, 13:00-17:00

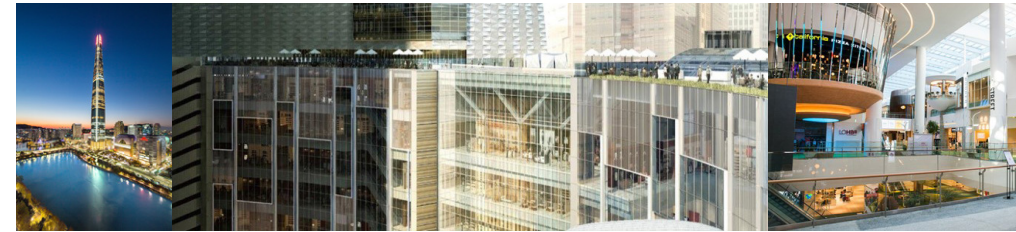
This tour will give you the time to find yourself by participating in a Temple Life Programme in Bongseonsa Temple. In a city block surrounded by the Coex and other tall buildings in Samseong-dong, Bongseonsa is a very peculiar site. This Buddhist temple has existed for countless years ever since it was built in 794 during Silla Dynasty, boasting a history of more than 1,200 years. Temple life is a half-day tour programmes that gives you a chance to experience traditional culture of Korean Buddhism in a short time. Consisting of programmes that are interesting for international visitors, Temple tour, Lotus flower making, Cham-Seon meditation and Da-Seon (Tea ceremony) are included.



### HT-5 Seoul Modern Seoul

Wednesday, 5 September 2018, 09:00-13:00

Visit Seoul's brand-new tower that records Top 1 in Korea and Top 5 in the world as the highest building. Sky Shuttle, the world's first double-deck elevator, will take you to the 117<sup>th</sup> floor, which is the starting point of the observation deck, in just a few minutes. The Sky Deck, located at 478m, holds the Guinness World Record as the highest glass-floored observatory in the world. On days when visibility is limited, visitors can still enjoy a clear sky at the Sky Theater. The 120<sup>th</sup> floor holds the Sky Terrace, which has an open roof. Participants will also be able to do some shopping at Lotte World Mall, one of the top shopping attractions in Seoul.

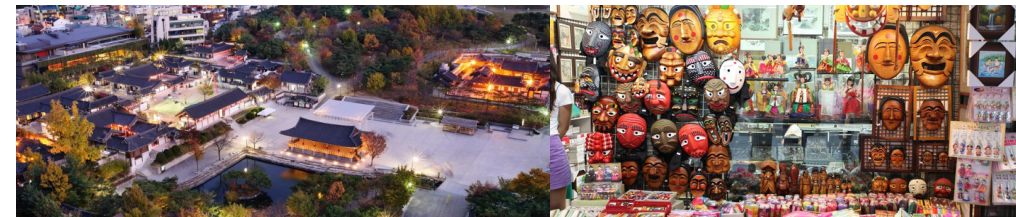


### HT-6 Seoul Traditional Seoul

Wednesday, 5 September 2018, 13:00-17:00

Friday, 7 September 2018, 13:00-17:00

Namsan Hanok Village, located on the north side of the Namsan Mountain, is an area full of traditional Korean houses (hanok). This village has five restored traditional Korean houses, a pavilion, a traditional garden, performance arts stage and a time capsule plaza. Visitors will then go to Insa-dong Street, where precious and traditional crafts are on display. This is where you can experience and see traditional Korean culture, and also purchase pieces of fine art. On the streets you can eat Korean taffy and lose yourself in all the joyous festivities of the street.





## FULL-DAY TOURS

### HT-7\_Seoul Royal Palace Tour, UNESCO Heritage

Thursday, 6 September 2018, 09:00-13:00

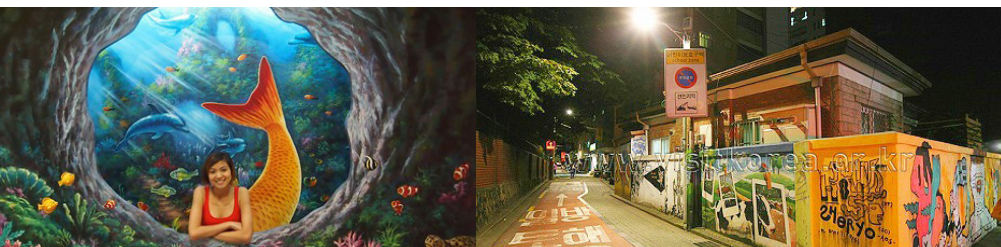
Participants will visit two UNESCO Heritage Sites that played a significant role during the Joseon Dynasty. Jongmyo Shrine is the oldest and most authentic of the Confucian royal shrines to have been preserved. This was a primary place of worship for kings throughout the Joseon Dynasty. The memorial service, called Jongmyo Jaerye, is said to be the oldest complete ceremony in the world. The other site is Changdeokgung Palace which was the second royal villa built following the construction of Gyeongbukgung Palace in 1405.



### HT-8\_Seoul Street of Youth

Thursday, 6 September 2018, 13:00-17:00

This tour invites you to the Hongdae area, known for its youthful and romantic ambience, underground culture, and freedom of self-expression. Unique cafes, galleries, accessory stores, fashion shops, clubs and gourmet eateries make this a popular hang-out for local youth and a fascinating place to walk around. These unique places plus the cultural events, street performances, and festivals held here make Hongdae an area that is always packed with people and excitement.



### FT-1\_Seoul All about Suwon

Monday, 3 September 2018, 09:00-17:00

Leaving Seoul by coach, visitors will see the culture of the latter part of Joseon Dynasty (1392-1910). The Korean Folk Village shows various places with unique features such as a farming village, private house, official districts, and Confucian academy, in realistic descriptions as well as a nobleman's house and traditional workshop. Also, you will visit Hwaseong Fortress constructed from 1794 to 1796, which has an impressive structure from the latter part of Joseon Dynasty and the official fortress of Suwon.



### FT-2\_Pocheon Korean Traditional Liquor Experience

Tuesday, 4 September 2018, 09:00-17:00

Participants will visit the Korea National Arboretum that is situated in Gwangneung forest and contains the Forest Museum where all the information on forestry is exhibited. After enjoying the clean air, the next stop is Pocheon Sansawon. It is a museum of traditional Korean liquor, mainly home-brewed liquor. After touring the museum, you will try non-sterilised liquor of Baesangmyeon Brewery and join activity programmes for making home-brewed liquor, fruit-based liquor, seasonal liquor, and more.



## PRE-CONGRESS TOURS

### **FT-3\_DMZ** Places of Sadness in Korea

*Wednesday, 5 September 2018, 09:00-17:00*

The Korean Demilitarised Zone (DMZ), located in Paju, Gyeonggi-do Province, includes tour sites such as the 3<sup>rd</sup> Tunnel, Dora Observatory, Dorasan Station, and Imjingak Pyeonghwa-Nuri Park. On a sunny and clear day, you may have a chance to watch a small area in North Korea. After the DMZ Tour, participants will return to Seoul and visit the War Memorial of Korea, which exhibits materials related to the Korean War. The museum was established by the War Memorial Service Korea Society in 1994 to commemorate the noble sacrifice of patriotic martyrs.



### **FT-4\_Seoul** Korean Cultural Insight

*Thursday, 6 September 2018, 09:00-17:00*

*Friday, 7 September 2018, 09:00-17:00*

Gyeongbokgung Palace is the largest of the Five Grand Palaces built by the Joseon Dynasty. Visitors will have a look into over 200 royal relics from the Joseon Dynasty displayed in National Palace Museum of Korea. Next, visitors will experience Korean food culture at Museum Kimchikan, a unique museum dedicated to Kimchi and Kimjang by learning about the process of making Kimchi which was designated as a UNESCO Intangible Cultural Heritage of Humanity.



### **PR-1\_Jeonju** Experiencing the Korean Tradition

*Thursday, 30 August 2018*

*Starting time: 09:00 at Coex*

A three-hour drive to Jeonju will take us to the Hanok Village, where over 800 Korean traditional Hanok houses are located. Around Hanok Village, you can see various other traditional buildings. Gyeonggijeon Shrine, Historic Site No. 339, was erected in 1410 and holds the portrait of King Tae-jo, the founder of the Joseon Dynasty. Jeondong Catholic Church was built in honor of Roman Catholic martyrs of the Joseon Dynasty on the very same spot the martyrs lost their lives. Pungnammun Gate was built in the middle of the Joseon Dynasty and was designated Treasure No. 308.

After dinner, we will look around Jeonju Nambu Traditional Market which was opened as a regular public market in 1905. Currently the market is comprised of about 800 stores selling fruits and vegetables, dried fish, furniture, silk goods, and general goods.

*Friday, 31 August 2018*

*Approx. Return Time: 18:00 at Coex*

After breakfast, we will visit Jeonju Hyanggyo, a Confucian school established during the Joseon Dynasty and which was designated Historical Treasure No. 379. This was a national education center during the Joseon period.

Next, take part in making the Hanji (Korean paper) with the help of a Jijang (paper-making expert) at Jeonju Hanji Museum. Diverse traditional paper making processes can be observed in this museum. After lunch, we will return to Coex.





## **PR-2 Seorak** Looking Deep into the Unique Nature of Korea

**Friday, 31 August 2018**

*Starting time: 08:00 at Coex*

On this tour, we will visit Gangwon-do Province, located in the north-eastern part of Korea, for an unforgettable time. Namiseom Island, a half moon-shaped isle, is famous for its roads lined with chestnut and poplar trees.

After lunch, we will move to Abai Village, or Cheongho-dong, which is now the hometown to many people of North Korean ancestry. Many elderly people fled here from North Korea during the Korean War; the large number of older residents resulted in the town's current nickname. Abai Ferry is a special way to get across the Sokcho harbor, separating downtown Sokcho from Abai Village. The distance is quite short (50m across), but riding the ferry is much quicker than going around by land.

**Saturday, 1 September 2018**

*Approx. return time: 18:00 at Coex*

After breakfast, we will go to Seoraksan National Park which was designated as a Natural Monument preservation area, and later as a Biosphere Preservation District by UNESCO. It has wonderful places such as Shinheungsa Temple that has a great bronze statue called Bronze Jwbul Statue, which is well over 10 meters high, as well as Gwongseumseong Fortress which is also called Gwon-Kim Castle. Before going back to Coex, we will drop by Jumunjin Port which is one of the main fishing ports on the east coast and is home to over 350 fishing boats.



## **PR-3 Busan&Gyeongju** A City Rich in History and Culture

**Thursday, 30 August 2018**

*Starting time: 13:00 at Busan Station*

This tour will show you the most beautiful views of Busan and Gyeongju. Designated as a Busan monument, Taejongdae Recreation Area represents Busan and is famous for its rock beach. Featuring its highest peak at 250 meters, there are forests of pine trees and 200 other varieties of trees.

We will then drop by Gukje Market which was first formed by refugees who fled to Busan during the Korean War. This market is one of Korea's largest markets now and has a wide variety of goods.

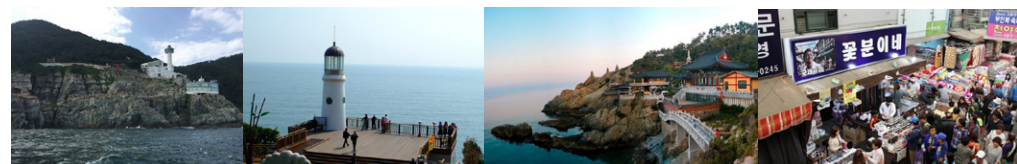
**Friday, 31 August 2018**

Dongbaekseom (Island of Camellias) is an island located off one end of Busan's Haeundae Beach. It offers fantastic views of the shoreline. Our next stop is Haedong Yonggungsa Temple, which offers the special sight of a temple along the shoreline. After lunch, we will go to Gyeongju, where we will visit Bulguksa Temple, which was designated as a UNESCO World Cultural Asset in 1995 and which represents the land of Buddha. Seokguram is an artificial grotto constructed of granite that comprises an antechamber, a corridor and a main rotunda, enshrining the statue of the Sakyamuni Buddha. After dinner, we will visit Donggung Palace and Wolji Pond, which were part of the palace complex of ancient Silla.

**Saturday, 1 September 2018**

*Approx. return time: 13:00 at Singyeongju Station*

On the last day, we will see Daereungwon Tomb Complex (Cheonmachong Tomb) and Cheomseongdae Observatory. Large ancient tombs of kings and nobles of the Silla Kingdom can be seen around Gyeongju at the Daereungwon Tomb Complex (Cheonmachong Tomb). Cheomseongdae is the oldest existing astronomical observatory in Asia, which had been used for observing the stars to forecast the weather. This stone structure is a beautiful combination of straight lines and curves, and was designated as National Treasure No. 31.



## POST-CONGRESS TOURS

### **PS-1\_Gyeongju** Gyeongju: the Capital of Shilla Dynasty

**Friday, 7 September 2018**

*Starting time: 13:00 at Singyeongju Station*

Gyeongju city was the capital of the ancient kingdom of Silla which ruled about two-thirds of the Korean Peninsula between the 7<sup>th</sup> and 9<sup>th</sup> centuries. Among many of Gyeongju's historical treasures, we will visit Bulguksa Temple, designated as a World Cultural Asset by UNESCO in 1995, which represents the land of Buddha. Seokguram is an artificial grotto constructed of granite that comprises an antechamber, a corridor and a main rotunda, enshrining a monumental statue of the Sakyamuni Buddha.

After dinner, we will visit Donggung Palace and Wolji Pond, which were part of the palace complex of ancient Silla.

**Saturday, 8 September 2018**

*Approx. return time: 15:00 at Singyeongju Station*

Gyocheon Traditional Village is a Hanok village that allows visitors to take a look inside the lives of the famous Choi Clan. Visitors can see the house of the Gyeongju Choi Clan and try some Gyeongju Gyodong Beopju Liquor. We will look around Gyeongju National Museum which is loved by visitors and residents alike as it houses various historical and cultural artifacts.

In the afternoon, we will visit Daereungwon Tomb Complex (Cheonmachong Tomb) and Cheomseongdae Observatory. Large ancient tombs of kings and nobles of the Silla Kingdom can be seen around Gyeongju at the Daereungwon Tomb Complex (Cheonmachong Tomb). Cheomseongdae is the oldest existing astronomical observatory in Asia, which had been used for observing the stars to forecast the weather. This stone structure is a beautiful combination of straight lines and curves, and was designated as National Treasure No. 31.



### **PS-2\_Suncheon&Yeosu** Hidden Beauty of Korea

**Friday, 7 September 2018**

*Starting time: 13:00 at Suncheon Station*

This tour will give you the opportunity to find the hidden beauty in Jeollanam-do Province, located in the very south of Korea. Upon arrival at Suncheon Station, we will head to a town castle in Naganeupseong Folk Village. You can observe the daily dwellings indigenous to the south provincial area. Our next stop is Suncheonman Bay National Garden which was established to turn 1.12 square kilometers of natural habitat into a conservation area.

We will then go to Yeosu Port, which played an important role in terms of an Ocean Strategic Basement, especially during Imjin War in 1592, and where Admiral Yi Sun-shin's fleet called the Turtle Ship or 'Geobukseon' was based. After dinner, we will take a brief look inside this ship. You will also see the beautiful night view of Yeosu Sea as well as the night culture of Korea.

**Saturday, 8 September 2018**

*Approx. return time: 15:00 at Yeosu EXPO Station*

After breakfast, we will head to enjoy the Southern Sea of Korea. We will take the Yeosu Maritime Cable Car connecting Dolsan Island and the mainland over the ocean. We will get off from the cable car in Jasan Park, located at the entrance of the breakwater of Odongdo Island. Despite being an island off the coast, visitors can simply walk along the breakwater installed from Yeosu Port all the way to Odongdo Island. After lunch, we will take a ride on the rail bike along Yeosu's lovely coast.



**PS-3\_Jeju Most Beloved Island in Korea**

**Friday, 7 September 2018**

*Starting time: 13:00 at Jeju Airport*

Jeju Island is the most beloved island in Korea by Koreans as well as international visitors. This tour will feature the beautiful scenery of Yongduam (dragon head) Rock, named after the shape of the rock, which was created by strong winds and waves over thousands of years. Next, visitors will have the chance to walk around in Hanlim Park, checking out Palm Tree Road, Jeju Stone and Bonsai Garden, and Water Garden. We will also visit O'Sulloc Tea Museum which has a tea gallery, eco-friendly resting area, and cafe.

**Saturday, 8 September 2018**

This tour will begin with a visit to Manjanggal Cave, a UNESCO World Heritage, shelters exceptional volcanic rock formations and wildlife. We will then visit Haenyeo Museum, where you can learn about the lives of Haenyeo (female ocean divers) in Jeju Island.

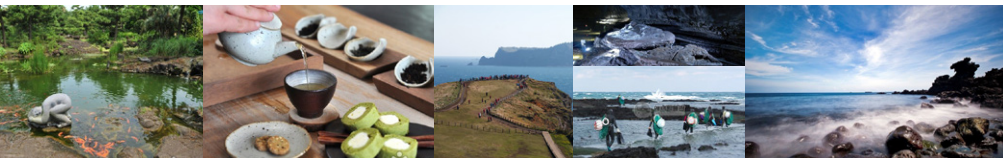
After lunch, we will visit Seongsan Ilchulbong Peak that rose from under the sea in a volcanic eruption over 100,000 years ago. Located on the eastern end of Jeju Island, there is a huge crater at the top of Seongsan Ilchulbong Peak. We will then look around the Seongeup Folk Village, which features the unique culture of Jeju Island: the black lava rock walls, the straight but curvy alleys to block the wind, and the stone grandfather statues (Harubang).

**Sunday, 9 September 2018**

*Approx. return time: 12:00 at Jeju Airport*

The last day on Jeju Island will allow visitors to appreciate the greatness of nature. Cheonjeyeon Falls, named "The Pond of God," is a three-tier waterfall. According to legend, seven nymphs would descend from the heavens at night and bathe in the waterfall's pond.

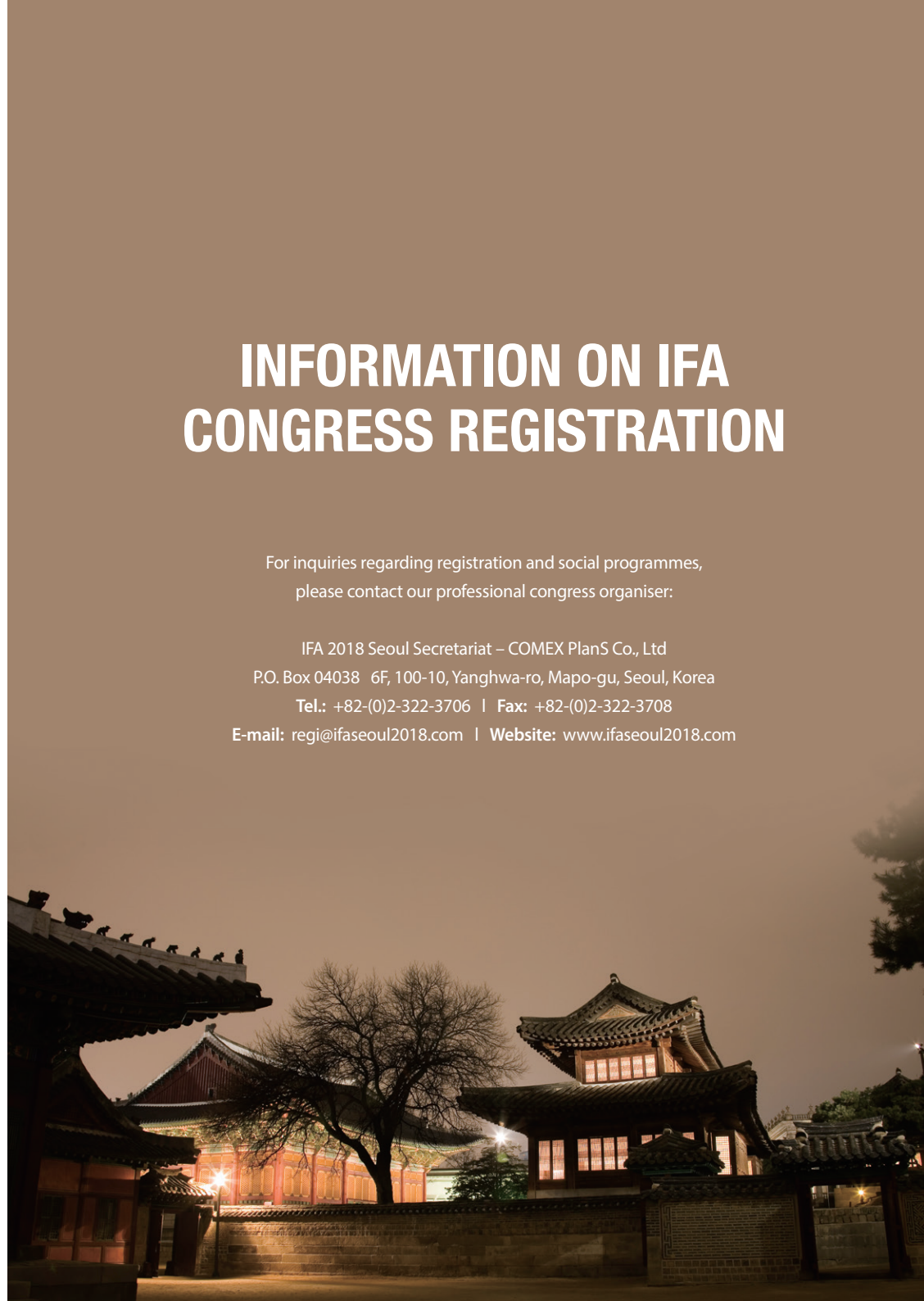
Next, we will visit Daepo Jusangjeoli Cliff, which is the largest columnar-jointed lava (pillar rock formation) in Korea. Designated the No. 443 Cultural Monument of Jeju Island, it was formed when the lava from Hallasan Mountain erupted into the sea of Jungmun. The waves of the high tide crashing onto the side of the cliff create a breathtaking view of the ocean.



# INFORMATION ON IFA CONGRESS REGISTRATION

For inquiries regarding registration and social programmes,  
please contact our professional congress organiser:

IFA 2018 Seoul Secretariat – COMEX PlanS Co., Ltd  
P.O. Box 04038 6F, 100-10, Yanghwa-ro, Mapo-gu, Seoul, Korea  
Tel.: +82-(0)2-322-3706 | Fax: +82-(0)2-322-3708  
E-mail: [regi@ifaseoul2018.com](mailto:regi@ifaseoul2018.com) | Website: [www.ifaseoul2018.com](http://www.ifaseoul2018.com)





## CONGRESS REGISTRATION

We invite you to register online at [www.ifaseoul2018.com](http://www.ifaseoul2018.com).

If registering by email, please complete the enclosed registration form clearly and return it with the appropriate payment to IFA Seoul 2018, as indicated. When registering, please complete one registration form per participant.

Participants are requested to register as early as possible to secure their preferred hotel accommodations. All hotel, tour and social function registrations will be accepted on a first come, first served basis. Registrations received before 20 August 2018 will be included in the printed list of participants. On-site registrations will be accepted from 2 September 2018 onwards.

During the Congress, the list of participants, including names, companies, countries and hotel information of the participants and their accompanying persons will be made available to all participants. Sponsors and third parties organising private events may be supplied with the list of participants before the Congress. When registering for the Congress, participants are asked to confirm that they agree to share and/or publish their personal and hotel details in the list of participants.

## IFA MEMBERS

IFA membership numbers must be noted in the appropriate area on the registration form or on the online registration. IFA members will receive the 2018 Cahiers covering the general and branch reports on subjects 1 and 2 of the Seoul Congress. Moreover, IFA members will have access to the Congress documents database on the secured section of the IFA website at [www.ifa.nl](http://www.ifa.nl).

## NON-IFA MEMBERS

Non-IFA members are welcome to participate in the 2018 Annual Congress in Seoul, and are also welcome to apply for membership prior to registering for the Seoul Congress. For additional information, please visit the IFA website at [www.ifa.nl](http://www.ifa.nl). Non-IFA members will not be supplied with the 2018 Cahiers, and will also be subject to a higher registration fee.

## ONLINE REGISTRATION PERIOD

Friday, 9 March – Friday, 31 August 2018

- All dates are based on Korea standard time (CET +8 hours).
- To register after 31 August, please contact us via e-mail at [regi@ifaseoul2018.com](mailto:regi@ifaseoul2018.com).

## REGISTRATION FEES (IN KOREAN WON)

\* USD 1 = KRW 1,088 / EUR 1 = 1,335 as of 8 February 2018

Registration Category	Early Bird Rate Before 1 June	Regular Rate From 1 June	On-site Rate From 2 September
IFA Member	1,800,000	2,100,000	2,300,000
Non-IFA Member	2,200,000	2,400,000	2,700,000
Accompanying Person(s)	650,000	700,000	800,000

\* All registration fees indicated above already include VAT.

\* Please note that the Early Bird Rate or Regular Rate will be applied only when we have received full payment by the registration deadline.

\* Please note the definition of an accompanying person: "A participant's spouse, partner, child or other personal relation who does not have a business or scientific interest in the Congress".

## THE REGISTRATION FEE FOR PARTICIPANTS INCLUDES:

- Attendance at Scientific Sessions and Exhibitions
- Printed Congress materials, Congress kit and Congress app
- Refreshments during the Congress
- Free City Tour on Sunday, 2 September 2018
- Opening Ceremony and Welcome Reception on Sunday, 2 September 2018
- Museum Evening on Monday, 3 September 2018
- Korean Night on Tuesday, 4 September 2018
- All YIN Activities

## THE REGISTRATION FEE FOR ACCOMPANYING PERSONS INCLUDES:

- Free City Tour on Sunday, 2 September 2018
- Opening Ceremony and Welcome Reception on Sunday, 2 September 2018
- Museum Evening on Monday, 3 September 2018
- Korean Night on Tuesday, 4 September 2018
- All YIN Activities

## ADDITIONAL PAYMENT IS REQUIRED FOR (ONLY IF YOU ARE REGISTERED):

- Gala Dinner at the Yeong Bin Gwan, located in the grounds of the Shilla Seoul Hotel on Thursday, 6 September 2018. Tickets can be purchased prior to the event via the registration form and also available on site.  
Price: KRW 220,000 (VAT included)
- Fees for optional tours
- Miscellaneous expenses

## METHODS OF PAYMENT

- For online registrations: by credit card - VISA / MASTERCARD / JCB
- For e-mail registrations: by Bank Transfer (wire) to the order of IFA Seoul 2018 to:
  - **Beneficiary:** COMEX PlanS Co., Ltd.
  - **Bank name:** WOORI BANK (FSS BRANCH)
  - **Bank address:** Financial Supervisory Service Building, 27 Yeouido-dong, Yeongdeungpo-gu, Seoul, Korea
  - **Bank account:** 1005-280-369100
  - **SWIFT Code:** HVBKRXSEXXX
  - **Payment ref.:** IFA2018 + Name of the participant (ID Number)

### IMPORTANT:

- Please indicate "IFA 2018" and participant's name in the payment reference.
- A copy of the bank transfer must be sent together with the registration form.
- All payments must be made in KRW (₩).
- All bank fees / commissions / cancel fees must be covered by the participant.
- Registrations and hotel reservations will be confirmed after the Seoul Congress has received the payment.
- Registration forms not accompanied by payment will not be taken into consideration.

## CONFIRMATION

Upon receipt of your registration and after payment clearance, you will receive an email confirmation specifying payment status. It is the participants' responsibility to ensure that all details such as the address, registration type, tickets, hotel reservation, dates of arrival and departure, etc. are correct.

Please contact the Congress Secretariat immediately should you identify any errors or have any questions at [regi@ifaseoul2018.com](mailto:regi@ifaseoul2018.com).

Please print the confirmation letter and bring it with you to the Congress venue. At the venue, your badge will be printed and your Congress kit will be made available for you at the registration desk.

If we have not received your full payment for the Congress fee and/or related events/tours before 26 August 2018, any pre-booked events/tours including free events will be cancelled and you will receive a cancellation notice. The cancelled events/tours can be re-booked and paid for on-site if still available.

## CANCELLATION OF PARTICIPATION

Any cancellations must be submitted in writing to [regi@ifaseoul2018.com](mailto:regi@ifaseoul2018.com) and are liable to the following cancellation & refund policy:

- Cancellation before 10 August 2018: 80% refund (20% cancellation fee)
- Cancellation on/from 10 August 2018: No refund
  - All dates are based on Korea standard time (CET +8 hours).
  - Any bank fees resulting from the cancellation must be covered by the participant.
  - All refunds will be processed and issued within 30 days after the Congress.

## LIABILITY / INSURANCE

All reasonable endeavours will be made to hold the 72<sup>nd</sup> IFA Congress 2018 as programmed. However, the Organisation of the 72<sup>nd</sup> IFA Congress 2018 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.

The Organisation nor Central IFA will not 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 Organisation nor their officers, employees, representatives, agents, nor Central IFA 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.

# HOTEL ACCOMMODATION AND RESERVATION

For inquiries regarding accommodation, please contact our Housing Bureau:

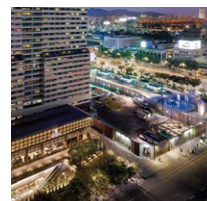
HOUSING BUREAU - c/o Kim's Travel

4/5 Yuil Bldg., 2728 Nambusunghwan-ro, Gangnam-gu, Seoul, Korea

Tel.: +82-2-570-3565

Fax: +82-2-571-9921

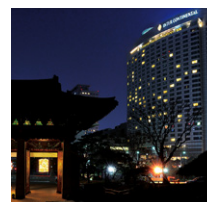
E-mail: [housingbureau@ifaseoul2018.com](mailto:housingbureau@ifaseoul2018.com)



## GRAND INTERCONTINENTAL SEOUL PARNAS ★★★★★

5 minutes on foot (0.5 km) from Coex

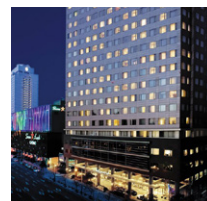
The Grand InterContinental Seoul Parnas, near the business and cultural centers such as the World Trade Center Seoul, Coex Convention Center and CALT, is best suited for international business travelers.



## INTERCONTINENTAL SEOUL COEX ★★★★★

5 minutes on foot (0.5 km) from Coex

Guests will have a view of the beautiful Han River from the hotel, as well as the Bongeunsa, a traditional Buddhist temple. It is also directly connected to the COEX Mall, a casino, and duty free shops where you can enjoy shopping, culture and other activities.



## OAKWOOD PREMIER COEX ★★★★★

5 minutes on foot (0.8 km) from Coex

Oakwood Premier Coex Center Seoul completes the 5-star lifestyle experience with a range of lavish facilities for business and leisure travelers, expatriates and discerning residents.



## LE MERIDIEN SEOUL ★★★★★

5 minutes by metro from Coex (Bongeunsa Station) to Hotel (Shinnonhyeon Station)

In the heart of Seoul's iconic Gangnam District, Le Méridien Seoul is an ideal base for discovering the local area's distinctive blend of the ancient, the cultured and the vibrant - where temples and malls, galleries and parks, sports and music, all provide a sensorial experience in a vibrant setting. Nearby attractions including Bongeunsa Temple, Coex Exhibition Center and Mall and Jamsil Baseball Stadium, a new chapter in luxury lifestyle begins.





**LOTTE HOTEL WORLD ★★★★★**

6 minutes by metro from Coex (Samseong Station) to Hotel (Jamsil Station)

For guests who pursue a balanced lifestyle and understand the value of refinement, Lotte Hotels & Resorts provides luxurious services and stylish, modern and comfortable rooms. Haute cuisine and state-of-the-art hotel facilities also offer guests a truly unique experience.



**HOTEL PEYTO SAMSEONG ★★★**

5 minutes on foot (0.6 km) from Coex

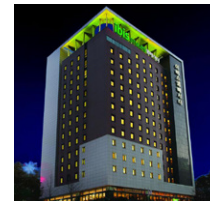
Located right next to CALT, World Trade Center and Coex Convention Center, Hotel Peyto Samseong is a best suited hotel for international business travelers. The hotel's mission is to deliver unforgettable experience for valued guests with outstanding customer service.



**GLAD GANGNAM COEX CENTER ★★★★★**

5 minutes on foot (0.6 km) from Coex

GLAD Gangnam Coex Hotel is also a 10-minute walk from the Coex Convention Center, providing the most convenient venue for business travelers. The hotel is within the business district and close to some of the top retail and entertainment hotspots.



**IBIS STYLES AMBASSADOR SEOUL GANGNAM ★★★**

10 minutes on foot (1.1 km) from Coex

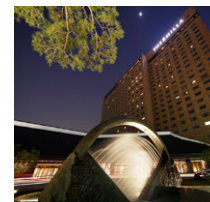
Located behind the POSCO building for easy access to the global business hubs ASEM Tower and Coex complex, ibis Styles Ambassador Seoul Gangnam sets new standards for business travelers seeking quality and well-located accommodation at unbeatable prices.



**ALOFT SEOUL GANGNAM ★★★★★**

10 minutes by metro from Coex (Bongeunsa Station) to Hotel (Cheongdam Station)

Aloft Seoul Gangnam is just a step away from the best shopping, nightlife, and dining destinations, and a 10-minute stroll to Cheongdam station will give guests easy access to Seoul's biggest attractions.



**THE SHILLA SEOUL ★★★★★**

25 minutes by metro from Coex (Bongeunsa Station) to Hotel (Dongguk Univ. Station)

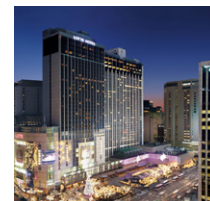
The Shilla Seoul, a prestigious global hotel combining traditional Korean aesthetics with a modern sensibility, offers world-class services.



**L7 HOTELS GANGNAM ★★★★★**

3 minutes by metro from Coex (Samseong Station) to Hotel (Seolleung Station)

Located at the center of Gangnam, L7 reflects the sensual culture of Seoul. This hotel has all the things you need for a perfect trip, including stylish and comfortable rooms, all-day dining restaurants and bars, lounges that can be used at any time, and multi-purpose event spaces.

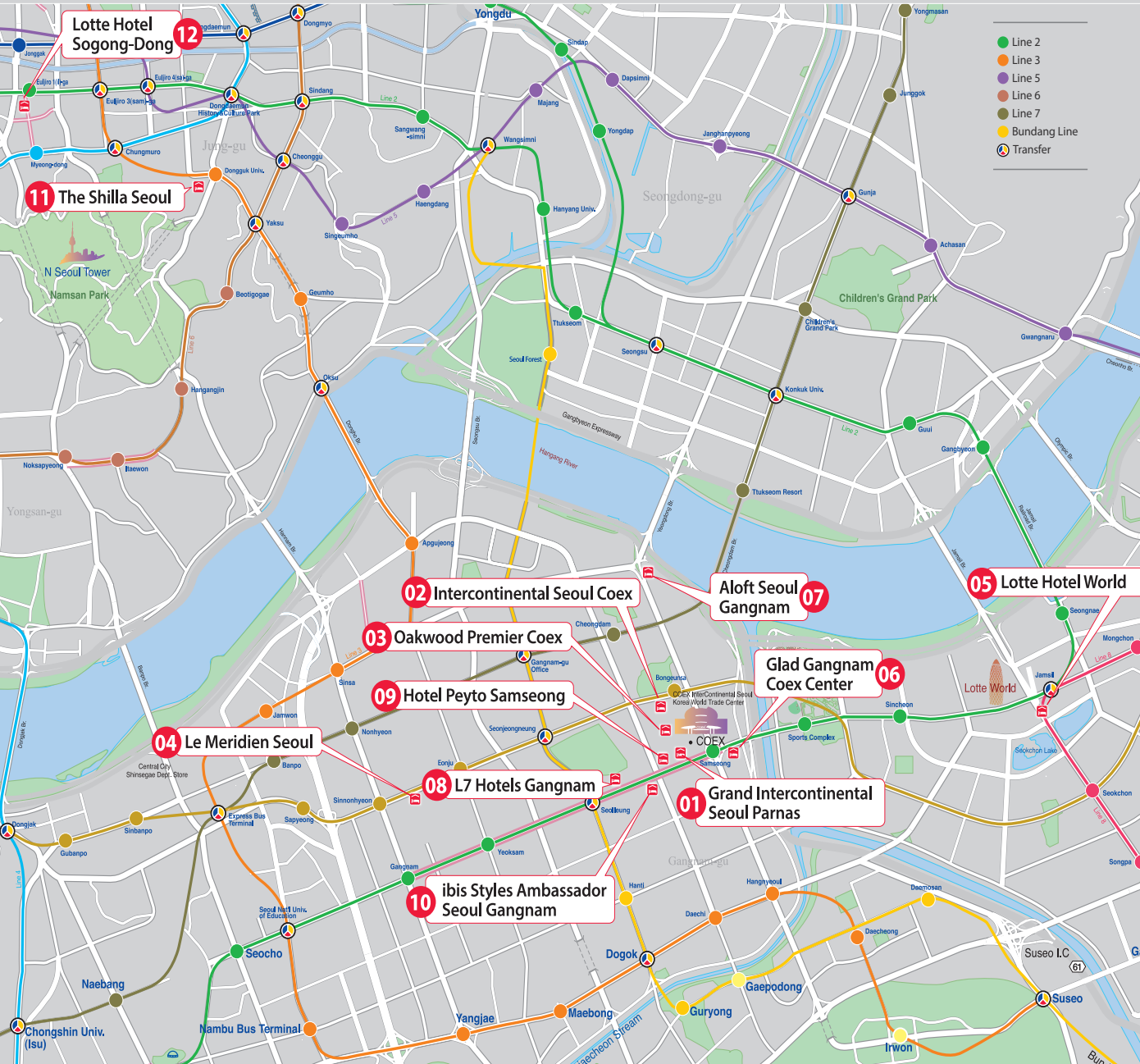


**LOTTE HOTEL SEOUL (SOGONG-DONG) ★★★★★**

30 minutes by metro from Coex (Samseong Station) to Hotel (Euljiro 1(il)-ga Station)

Lotte Hotel Seoul, Korea's 5-star luxury hotel, is conveniently located in the heart of Seoul's central business district near Myeongdong. It features two hotels - Main Building and New Wing - boasting 1,120 guest rooms combined.

## MAP OF HOTELS



## HOTEL LIST

Rates are per room/night including 10% VAT and Service Charge.

No.	Hotel Name	Room Type	Room Rate (KRW)	Breakfast/Person (KRW)	Distance to Venue
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### 5 Star Hotels ★★★★★

01	Grand InterContinental Seoul Parnas	Deluxe	290,400	36,300	5 min. on foot (0.5Km)
		Superior	278,300	36,300	
02	InterContinental Seoul COEX	<sup>1)</sup> Temple View	302,500	INC. for club lounge (1person)	5 min. on foot (0.5Km)
		<sup>2)</sup> Club Superior	363,000		
03	Oakwood Premier Coex Center Seoul	Studio Superior	314,600	22,990	5 min. on foot (0.8Km)
04	Le Meridien Seoul	Le Meridien Classic	266,200	36,300	5 minutes by metro
05	Lotte Hotel World	Deluxe	217,800	30,250	6 minutes by metro

### 4 Star Hotels ★★★★

06	Glad Gangnam Coex Center	Standard	130,000	15,000	5 min. on foot (0.6Km)
07	Aloft Seoul Gangnam	Aloft	157,300	16,940	10 minutes by metro
08	L7 Hotels Gangnam	Standard	132,000	19,800	3 minutes by metro

### 3 Star Hotels ★★★

09	Hotel Peyto Samseong	Superior (Single)	110,000	16,500	5 min. on foot (0.6Km)
		Deluxe	143,000		
10	Ibis Styles Ambassador Gangnam	Standard	99,000	11,000	10 min. on foot (1.1Km)
		Superior	132,000		

### 5 Star Hotels ★★★★★ (Distant Hotels)

11	The Shilla Seoul	Deluxe	326,700	36,300	25 minutes by metro
12	Lotte Hotel Seoul (Sogong-Dong)	Superior	242,000	36,300	30 minutes by metro

<sup>1)</sup> **Temple View:** Complimentary selected mini-bar items, Complimentary Sauna access, Late Check-out until 14:00 (Upon availability)

<sup>2)</sup> **Club Superior:** Continental buffet breakfast in Club Lounge, Light snacks and tea, Cocktail Hour

\*\*\* The Superior room rate is based on single occupancy.

An additional charge (KRW 36,300) will be added for double occupancy.

Children 12 years old and younger (or Elementary students) are not allowed to enter the Club Lounge, even if they are accompanied by parents.



## HOTEL RESERVATION PERIOD

Friday, 9 March – Friday, 10 August 2018

- The availability cannot be guaranteed after this date.
- All dates are based on Korea standard time (CET +8 hours).
- To reserve after 10 August, please contact us via e-mail at [housingbureau@ifaseoul2018.com](mailto:housingbureau@ifaseoul2018.com).

## GENERAL INFORMATION

- Preferential room rates are only applied from Friday, 31 August to Saturday, 8 September 2018.
- The room rate is inclusive of a 10% service charge and a 10% VAT.
- Any other expenses incurred by personal uses such as additional breakfast, laundry, phone calls, mini bar, etc., will be charged upon check-out.
- Reservations are made on a first come first served basis.
- Early check-in (before 15:00) & late check-out (after 11:00) cannot be guaranteed and extra charge will be applied.
- For group reservations, please make requests to Housing Bureau by e-mail at [housingbureau@ifaseoul2018.com](mailto:housingbureau@ifaseoul2018.com).
- Free Wi-Fi access will be provided in all hotels.
- The hotel list & room rates are subject to change due to the local conditions.
- Room rates are fixed in Korean Won (₩).
- Exchange rate is variable and is approximately KRW 1,088 to USD 1 and KRW 1,335 to EUR 1 as of 8 February 2018 (for reference only).

## PAYMENT INFORMATION

### BY CREDIT CARD

#### 1) Grand InterContinental Seoul Parnas, InterContinental Seoul Coex & Le Meridien Seoul

- A one-night deposit will be charged to your credit card and will serve as a guarantee for the hotel.
- The remaining balance will be charged by the hotel when you check out, and a receipt will be issued accordingly.
- A confirmation letter will be sent within a week from the day you make the reservation.

## 2) Other Hotels

- A one-night room rate will be charged to the given card by the Housing Bureau (Payment Gateway Agency: Kim's Travel Service Co., Ltd.) within one week from the day you make your reservation and the remaining balance will be charged on the second week of August (Monday, 6 August - Friday, 10 August 2018).
- The receipt will be issued by the Housing Bureau upon request.
- A confirmation letter will be sent after the deposit is made.

\*When checking in, please inform the hotel staff whether you will have breakfast and that you are an IFA participant.  
(Note: Guests will be responsible for breakfast charge.)

## BY BANK TRANSFER

- If you do not have a credit card, you should remit at least one night's room rate to the Housing Bureau within one week from the day you make your reservation and the remaining balance should be paid by the second week of August 2018 (Monday, 6 August - Friday, 10 August 2018).
- Please indicate "IFA2018" and the participant's name in the payment reference.
- A copy of the receipt for your bank remittance with the participant's name should be sent to the Housing Bureau by e-mail at [housingbureau@ifaseoul2018.com](mailto:housingbureau@ifaseoul2018.com).
- All the bank fees / commissions / cancel fees must be covered by the participant.
  - Beneficiary: Kim's Travel Service Co., Ltd.
  - Bank name: WOORI Bank / Kaepodong Branch. (+82-2-575-1416)
  - Bank address: 123, Eonju-ro, Gangnam-gu, Seoul, Korea, 135-272
  - Bank account: 1081-800-454038
  - SWIFT: HVBKRXSEXXX
  - Payment ref.: IFA2018 + Name of the participant

## CANCELLATION & REFUND POLICY

Any changes or cancellation requests for the IFA 2018 Congress official hotels must be made by e-mail to the Housing Bureau.

- All dates are based on Korea Standard Time (CET +8 hours).
- Refunds will be made within 30 days after the congress due to administrative reasons and bank service charges will be deducted from the refund amount.

Cancellation Request	Policy
Until Friday, 10 August 2018	No penalty
From Saturday, 11 August to Friday, 17 August 2018	1 night room rate will be charged as penalty
From Saturday, 18 August or No-show or Early departure	No refund and full payment will be charged as penalty

\* No-show: An absence without any notice in advance and the room is subject to release automatically.

# GENERAL INFORMATION



## ABOUT SEOUL

Seoul is a dynamic city that never sleeps, home to new inventions being developed daily and fast-changing fashion, food, and lifestyle trends. It is also the center of hallyu (Korean wave), attracting millions of K-pop fans from all over the world. The city's convenient public transportation options include a well-organized subway system connecting Seoul to Gyeonggi-do Province and the outskirts of Gangwon-do Province, and the high-speed communication networks are very attractive features among tourists.



## ACCESS/SECURITY

Only registered participants will be entitled to attend the sessions of the Congress. Only registered participants and registered accompanying persons will be admitted to the social programme events or permitted to book tours. For security reasons, participants and their accompanying persons will be required to wear their Congress badges at all times during the Congress, the social events and tours. Children are not permitted to attend Congress sessions, social events or tours unless registered as an accompanying person. Please note the definition of an accompanying person: "A participant's spouse, partner, child or other personal relation who does not have a business or scientific interest in the Congress."



## AIRPORTS

Incheon International Airport is the largest airport in South Korea and one of the largest and the busiest airports in the world. and one of the largest and busiest airports in the world. Since 2005, it has been rated the best airport worldwide by Airports Council International every year. There are several different ways to travel from Incheon International Airport to downtown Seoul. The most popular methods include taking the Airport Railroad Express (AREX), Seoul Metropolitan Subway, airport limousine buses, and taxis. The Airport Railroad Express runs directly from Incheon International Airport to Seoul Station, with no stops along the way. On the other hand, the airport buses make it easy to reach a variety of tourist attractions and hotels throughout Seoul. For tourists who spent a long time on the airplane, the spacious seats of the airport buses are well sought after.

IFA Desk at the Airports:

Various transfer options from share ride to private services are available for participants of IFA 2018 Congress in Seoul. To apply for the transfer service in advance, please refer to more information at the Congress website. You may also find us on site at the IFA Desk at the Incheon International Airport. The exact location of the desk will be updated in the near future at the congress website: [www.ifaseoul2018.com](http://www.ifaseoul2018.com).





### BANKS

Banks are open Monday through Friday from 9:00 to 16:00.



### BUSINESS HOURS

Most offices open from 09:00 to 18:00 from Monday to Friday. On the other hand, convenience stores are open 24/7.



### CLIMATE

Seoul has a temperate climate with four distinct seasons, but temperature differences between the hottest time of summer and the coldest time of winter are extreme. The most pleasant seasons are spring and autumn, when azure blue skies and comfortable temperatures are regular. September is the transition month between the summer rainy season and the cold, dry winter. Following the frontal passage, mostly clear skies can be expected for 3 or 4 days. In September in Seoul, average highs are 26°C (79°F), and average lows are 18°C (64°F).



### CLOTHING

As the congress period is autumn, a light jacket or thin coat is sufficient.



### CONGRESS TIMETABLE

All IFA 2018 Congress scientific sessions will be held at the Coex Convention Center. Plenary sessions will start at 09:00. The Monday sessions will end at 15:00. Sessions on Tuesday, Wednesday and Thursday will end at 14:45. Congress catering and refreshment services will be available daily: morning refreshments at 08:30; coffee, tea and other beverages from 10:15-10:45; light lunch from 11:45-12:45 (13:00 on Monday) and afternoon refreshments after the seminars have concluded.

Social Programme events will be held at various times and locations. Please consult the Social Programme section of this Invitation Programme for details.



### CONGRESS WEBSITE

For detailed and up-to-date Congress information, we invite you to visit the Congress website at [www.ifaseoul2018.com](http://www.ifaseoul2018.com).



### CREDIT CARDS AND ATM

Major credit cards are accepted in Korea, particularly in Seoul. Visa and MasterCard are accepted in almost all commercial facilities. Global ATMs exclusively for international travellers are readily available for those who need to withdraw cash in Korean won. To check the map of global ATMs, please visit <http://english.visitkorea.or.kr>.



### CULTURE

Seoul has an intense cultural life, offering more than 430 places for musical and artistic exhibitions, more than 120 museums, and 239 libraries. First, Seoul Arts Center is the representative art complex of Korea, comprising of the Opera House, Concert Hall, Art Gallery, Art Morgue, Calligraphy Hall, and Performance Theater which is exclusively for plays. The National Folk Museum of Korea is located inside Gyeongbokgung Palace, which presents historical artifacts that were used in the daily lives of Korean people in the past. Moreover, Seoul Museum of History captures the traditional culture of Seoul, where vestiges from the prehistoric era to modern Seoul are on display. Lastly, at Coex Mall, on the first basement floor of the Congress Venue, there is a unique library called Starfield Library, which consists of three 13m tall giant bookshelves packed with approximately 50,000 books and magazines.



### CURRENCY

The won (symbol: ₩; code: KRW) or the Korean Republic Won is the currency of South Korea. The won is issued by the Bank of Korea, based in the capital city of Seoul. Exchange rates are available in every daily newspaper, followed by the U.S. dollar exchange rate used in international business transactions. Cash, especially in U.S. dollars, can be exchanged in almost every bank.



### DRESS CODE

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



### EDUCATIONAL CREDITS

Attending the IFA 2018 Congress sessions qualifies some participants for continuing education credits. Please check with your professional organisation. Certificates will be made available through the online platform which you will find on the website at [www.ifaseoul2018.com](http://www.ifaseoul2018.com) after the Congress.



### ELECTRICITY / VOLTAGE

Electricity supply in Korea is 220V. Plugs have two round pins. A standard travel adaptor plug will enable you to use appliances from abroad. Most hotels will supply you with one. You can also find them at the airport, retail stores, major duty-free shops, and even convenience stores.



### EMERGENCIES (Phone Numbers)

**Fire, Emergency, and Ambulance: 119**

**Police: 112**

**Tourism and Translation Service: 1330**

**Medical Emergency** (Medical information centre specifically aimed at foreigners in Seoul): **1339**



### EXHIBITION

The Congress exhibition will be open daily. The exhibition area will include exhibits by sponsors and information on future Congresses. All food and beverages will be served in the exhibition area.

#### EXHIBITION OPENING HOURS:

Sunday, 2 September 2018, 14:00 - 22:00

Monday to Thursday, 3 - 6 September 2018, 08:30 - 16:30



### EVALUATION FORM AND GIFT

Every participant of the IFA 2018 Congress is kindly requested to give feedback on the Congress by completing the official evaluation form. The form will be collected by the staff at the registration desks and in the exhibition area. In exchange for every completed questionnaire, we will be giving away a free gift.



### GRATUITIES

**Hotels:** Hotels generally include the service charges in the bill.

**Restaurants:** Waiters do not require a tip. If you decide to tip at a restaurant, you should pay your tip directly to the waiter.

**Taxis:** Taxi drivers do not require a tip.

**Carts to Load Bags at the Airport:** Free



### INTERNET CAFÉ AND WI-FI

The IFA 2018 Congress will have wireless Internet connection in all areas. An Internet café will be located in the exhibition area.



### LANGUAGE

The language spoken in Korea is Korean. English is widely taught in schools and a large share of the population understands English.



### LIABILITY / INSURANCE

All reasonable endeavours will be made to hold the 72<sup>nd</sup> IFA Congress 2018 as programmed. However, the Organisation of the 72<sup>nd</sup> IFA Congress 2018 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 Central IFA 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 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.



### LOST PROPERTY

Lost or unattended items will be held at the IFA 2018 Congress registration desk, where participants can enquire about their property. Should a participant spot any unattended or lost items, we kindly ask that they report this immediately to the Congress staff.



### MOBILE PHONES

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



### NAME BADGES AND TICKETS

The registration desk will be located on the front of Hall D (3<sup>rd</sup> floor of the Coex Convention Center in the Exhibition Area).



### OFFICIAL CONGRESS LANGUAGE

The Congress language is English. All sessions will be conducted in English.





### PASSPORT AND VISA REQUIREMENTS

Requirements for obtaining your visa to enter Korea may vary between countries. For full details on how to apply for a visa, you should contact the Embassy of the Republic of Korea in your country. Visit the Ministry of Foreign Affairs website for a list of Embassies of the Republic of Korea around the world [www.mofa.go.kr](http://www.mofa.go.kr).

Please submit your visa application early, as it can take between 6 and 8 weeks to process or in exceptional cases even longer, depending on the season. The Congress Organiser would be pleased to send a formal letter of invitation to registered delegates who require an invitation letter for visa purposes. It is understood that such an invitation is intended to help registered delegates to raise funds or to obtain a visa. This does not imply a commitment from the Congress to provide any financial support. Letters of invitation may be requested from the Congress secretariat. The letters will be sent by email.



### PHOTOGRAPHER

A professional photographer will cover the various events during the Congress. Photographs will be uploaded after the Congress at [www.ifaseoul2018.com](http://www.ifaseoul2018.com).



### POLICING

There are special police officers for tourists in Korea. Tourist police assistance is available to international visitors at major tourist attractions, not only to prevent crime, but also to provide tour information and resolve any inconvenient issues. If you experience any misconduct or discrimination as a tourist, ask for help from the officers wearing navy jackets and black berets.

#### [Incheon Int'l Airport TIC]

**Address:** Passenger Terminal Traffic Center booth no. 358 in Incheon International Airport on B1

**Operating Hours:** 09:00 - 22:00 (Open all year round)

**Tel.:** +82-2-1330 (Korean, English, Japanese, Chinese)

The nearest police station at Coex Convention Center is Seoul Gangnam Police Station. The contact details are noted below.

#### [Seoul Gangnam Police Station]

**Address:** 998, Daechi 1-dong, Gangnam-gu, Seoul

**Operating Hours:** 09:00 - 18:00 (Open all year round)

**Tel.:** +82-2-112 (24 hours/day)



### POSTER PROGRAMME

A maximum of 10 candidates will be selected for the 2018 Poster Programme. Posters will be available for viewing in the exhibition area.



### REFRESHMENT BREAKS

Food and beverages (including vegetarian food) will be served from Monday, 3 September to Thursday, 6 September 2018 in the exhibition area.

Category	Monday, 3 September	Tuesday, 4 September	Wednesday, 5 September	Thursday, 6 September
Morning Refreshments	08:30 - 09:00			
Coffee Break	10:15 - 10:45			
Lunch	11:45 - 13:00	11:45 - 12:45		
Afternoon Refreshments	15:00 - 16:30	14:45 - 16:30	14:45 - 16:30	



### REGISTRATION AND INFORMATION

Congress Registration, Tour Registration and Information Desks will be located on the 3<sup>rd</sup> floor of the Coex Convention Center.



### RESTAURANTS

Over 137,000 restaurants delight the most exquisite palates, adding even more flavour to its gastronomy. You will find a wide variety of restaurants where all kinds of specialties are served. In addition, there are numerous markets where visitors cannot only buy products but also eat, enjoy a midday coffee or an evening cocktail with friends, watch concerts, and see exhibitions or attend a range of other events. It's a new urban trend. For further information, visit at [www.myguideseoul.com/restaurants](http://www.myguideseoul.com/restaurants).



### SERVICES FOR THE DISABLED

Coex Convention Center has wheelchair services and handicapped restrooms.

#### [Wheelchair Services]

Location: Coex Safety Management Office (West Gate)

Operation Hours: 08:30 - 18:00

#### [Handicapped Restroom]

Location: Starfield Coex Mall



## SHOPPING

Shopping in Seoul is on the agenda of any visitor who plans his visit to the city. Coex Mall is located on Coex Convention Center first basement floor. Coex Mall is the largest underground shopping mall in Asia. Despite the complex's huge size, it is fairly easy to navigate inside this mall. Simply follow the main route and you will reach most parts of the mall, where there are signs in English. Most major shopping malls such as the Lotte department store and the Shinsegae department store are open Monday to Sunday from 10:30 - 20:00 (Closed days vary by store) and you can see 24-hour open convenience stores almost everywhere in Seoul and other big cities in Korea. For further information, visit [www.myguideseoul.com/shopping](http://www.myguideseoul.com/shopping).



## SMOKING POLICY

Smoking in Seoul is banned in all indoor public places. Smoking is not permitted in the Coex Convention Center.

*\* Smoking areas are located between ASEM Tower Entrance and Coex Exhibition B Hall, Coexartium SMTOWN, and rooftop parking area.*



## SPEAKERS PREVIEW ROOM

The Speakers Preview Room will be available for chairs, panelists, and secretaries of all panels to check/finalise their audio visual presentations for the respective sessions.



## TAXES

Korea imposes a sales tax on some goods, meals and services, but the taxes are usually included in the final price.

### [GLOBAL REFUND]

Global Refund Korea provides Value Added Tax (VAT) and Special Excise Tax (SET) refund services to foreign travellers who visit Korea. Customers are able to claim their refund in cash at the Global Refund points at Incheon International Airport at departure.

**Location:** The Departures floor (3<sup>rd</sup> floor), near Gate 28

**Tel.:** +82-32-743-4140

**Hours of Operation:** 07:00 - 21:00



## TELECOMMUNICATIONS

Seoul has an excellent telecommunications system. Direct dial and collect calls can be made from any telephone.



## TIME

Korean Standard Time (KST) is 8 hours ahead of Central European Time (CET).



## TRANSPORTATION

Seoul has a large fleet of taxis, almost all equipped with air conditioning. Ordinary taxis, identified by the color orange, roam the streets metered. Not to mention, Seoul has a modern and efficient system of public transportation that includes both subway trains and buses. For more information, please refer at the Congress website: [www.ifaseoul2018.com](http://www.ifaseoul2018.com).



## DISCLAIMER

All reasonable endeavours will be made to hold the 72<sup>nd</sup> 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, Korea in connection with the Congress. Participants are advised to consider procuring their own insurance against any such occurrences.



Diamond



Gold



Silver



Bronze



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Exhibition



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