

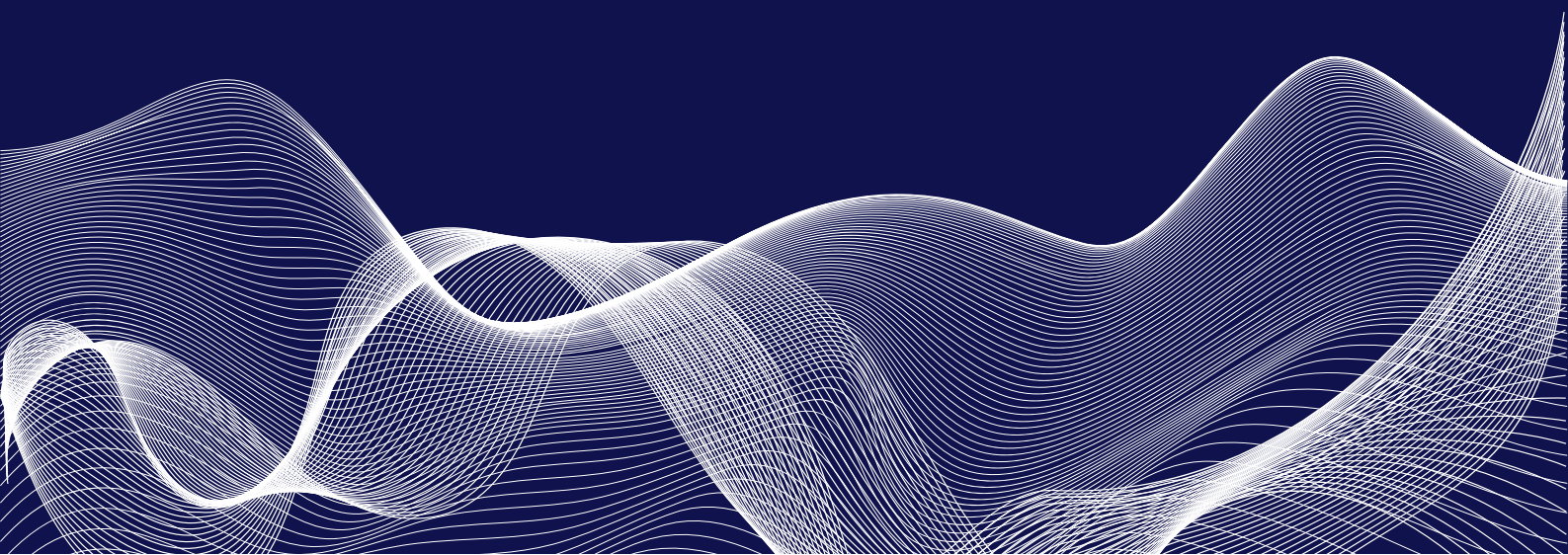
Dear fellow IFA Members,

After two years, early 2022 saw the first signs of the pandemic receding and the first in-person regional conferences took place in the spring of 2022, followed by several bilateral meetings and branch events. Early 2022 was also marked by the start of the conflict in the Ukraine and IFA has joined forces with other organisations to support the Ukrainian tax community.

Although the pandemic was still very much present until the spring of 2022, September 2022 saw the first in-person Annual IFA Congress, the 74th Annual Congress in Berlin. The Congress was a memorable and successful event with 2.200 participants including accompanying persons joining us in Berlin.

IFA is thriving. Many branches and regions organised events for their members, the IFA networks YIN and WIN participated in many activities and in the first half of 2023 IFA welcomed two new IFA branches: IFA Cameroon and IFA Croatia.

This annual report gives a brief overview of these matters and the most important events in 2022/2023.





As an association committed to the study and advancement of international and comparative law in regard to public finance, the International Fiscal Association (IFA) is shocked by the flagrant violation of international law. The Association has been following the developments closely and the Executive Board of IFA has decided to ban any use of the IFA brand or logo on any paper or electronic communication, on any website and during any event physical or virtual in Russia. Also, the IFA branch in Russia has been suspended until further notice.

Together with the EATLP and the IBFD, IFA has joined forces in support of the Ukrainian tax community with funding of research scholarships on European and/or international tax law. As a concrete gesture of solidarity towards the Ukrainian tax colleagues, EATLP, IBFD and IFA, acting as funding institutions, are offering individual grants. The grants fund up to one year research and the projects will be conducted, under the guidance of EATLP, IBFD and IFA on topics of European and/or international tax law. The eligibility for the research grants is open to tax colleagues (PhD students, postdoctoral researchers, professors of tax law, or any other member of the tax community pursuing academic research, including practitioners, judges and tax officials), whose careers have been disrupted by the war in Ukraine. The first research projects started in August 2022 and will be finalised in the autumn of 2023.

## IFA Activities

In 2022 the Global IFA's virtual webinar series were further expanded. The webinar on Pillar Two: an Update took place in May 2022. The webinar provided the latest insights on the implementation of the global minimum taxation (Pillar Two) and was very well attended.

This webinar was followed by two webinars in collaboration with the ICC in 2023. In January a webinar on the Prevention and Resolution of International Tax Disputes was organised. In March the 26th Session of the UN Committee of Experts on International Cooperation in Tax Matters took place. In light of this meeting, Global IFA and the ICC organised a second webinar, online from New York, on Dispute Prevention & Resolution in emerging and developing countries.

## IFA Branches and Regions

2023 saw the establishment of IFA's 72nd branch in Cameroon and the 73rd branch in Croatia. IFA now has 73 branches, and several countries have expressed their interest in establishing IFA branches. Membership of IFA now stands at 13.000 members (per 18 July 2023) from 118 countries.

Various webinars were organised by our branches and regions, such as the IFA European Region/EATLP Webinar in March 2023 and a webinar on "Tax Dispute Resolution: South Africa, Nigeria, and the United Kingdom".

In May 2023 the IFA LATAM Conference took place in Quito, Ecuador, followed by the 3rd IFA European Region Conference in July when the Netherlands IFA branch welcomed 400+ IFA friends at the Amsterdam Conference Centre Beurs van Berlage.

In August the Asia Pacific Conference took place in Singapore. This event explored the theme of "Globalisation of Tax Rules in a De-Globalising World", bringing together industry experts, government officials and tax professionals to discuss the latest tax developments in the Asia Pacific region.

# The journey of IFA: the IFA Congresses



## IFA Berlin Congress 2022

From 4-8 September 2022 the 74th IFA Congress took place in Berlin, Germany. Around 2,000 participants, including accompanying persons, enjoyed the Berlin Congress, which was the first in-person congress after the pandemic. Next to the scientific programme, including the IFA signature sessions, IFA/OECD, IFA/EU and Recent Developments, the participants enjoyed a wonderful social programme at the Berlin Dom, the Museums Island and the magnificent gala dinner at the Konzerthaus Berlin.



## IFA Congress 2023: Welcome to Cancun!

After the Berlin Congress, we are very pleased to invite you to the 75th IFA Congress which will take place in Mexico from 22-26 October 2023 in the heart of the Mayan Riviera. The Mexican branch has put together the latest scientific topics, as well as a variety of social and cultural activities to provide participants with an excellent forum to exchange and debate, meet and interact with friends, colleagues, sponsors and exhibitors. We thank the Mexican branch for the organisation and are very excited to welcome all in Cancun for four days of professional exchange, network opportunities and exciting cultural events.

SCIENCE  
NETWORKING  
WISDOM  
LEARNING  
CANCUN

CANCUN  
MEXICO  
OCT 22-26

# Future Annual IFA Congresses



The journey of IFA continues. The following congress dates and locations are:



**27-31 OCTOBER 2024**  
**CAPE TOWN**



**5-9 OCTOBER 2025**  
**LISBON**



**18-22 OCTOBER 2026**  
**MELBOURNE**



**2027**  
**STOCKHOLM**



**2028 CANADA**



**2029 SINGAPORE**

We thank all future congress organising branches, IFA's Supervisory Board and IFA's Permanent Scientific Committee for their support and cooperation to make this happen.



### **Young IFA Network (YIN)**

IFA's young community is thriving as more and more branches have become interested in YIN. 55 IFA branches have YIN Representatives that promote and coordinate the YIN activities in their branches. The YIN Community is present on LinkedIn. It has grown into a robust network developing activities in a growing number of branches and is chaired by Ignacio Gepp (Chile). The YIN Committee gets the full support of Global IFA in its actions to make IFA even stronger in the future. More information on the activities of YIN can be found in their annual report.

### **Women IFA Network (WIN)**

In recent years, the female membership of IFA has grown to more than 2.000 female members across the globe; it is an evident and welcome sign of the increasing awareness of the significance of professional women in international taxation. WIN has been established as a Special Committee to represent and connect the many professional women working in international tax. WIN is present on LinkedIn, Facebook and X (Twitter). The WIN Committee includes representatives from all IFA regions and is chaired by Jeanne Goulet (USA). Also, most IFA branches have appointed a WIN representative on which more information can be found on the IFA website. More information on the activities of WIN can be found in their annual report.

## IFA Cahiers Online

As of 2023 onwards, the Cahiers are fully digital. This is a big step towards sustainability!

The “Online Cahiers” are published on the IFA website mid-August, and are only accessible to IFA Members. The Cahiers with all its reports (general report, EU report and the branch reports) are available from 1980 onwards. The database is user-friendly and it is possible to search for a specific cahier via a large set of predefined keywords. Members can also go directly to a specific year and select Cahier A or Cahier B, followed by the selection of branch reports.

## 2023 Cahiers

The Cahiers were published on the IFA website in mid-August 2023. They cover the following Main Subjects to be discussed at the Cancun Congress:

- Volume 107A of the Cahiers 2023 discusses “Sharing and shifting of corporate losses - The new profit shifting?” and includes a general report by René Matteotti (Switzerland), and an EU report prepared by Adam Zalasinski. It includes 40 branch reports.
- Volume 107B covers “Good faith in domestic and international tax law” with a general report written by Sjoerd Douma (Netherlands) and Craig Elliffe (New Zealand), and 40 branch reports.



The IFA website is a major source of information about IFA, its activities and its branches and regions.

It also includes a multisite platform for branches and regions. Branches can choose to use the multisite for their own website, benefitting from uniform branding and exchanging information and activities with other branches. In 2022 the first branches developed their websites through the multisite platform, and in 2023 more branches and the first region are using the platform. This will increase the strength and recognition of the IFA brand across the globe.

In 2023 a branch toolkit was developed and published on the secured part of the IFA website. This toolkit assists branches with setting up their branch, their administration and the organisation of their activities.

Next to the website, the IFA App has become a traditional feature during the Annual IFA Congresses, which is highly appreciated by the attendants. The App has now also been developed to include the possibility to participate in virtual events and become part of the IFA community all year round. Regularly members are kept informed by the IFA newsletters on publications, activities and the annual congress.

### **IFA and social media**

The IFA LinkedIn Community has grown to almost 17.000 followers and has become an intrinsic part of the IFA community. Next to the Global IFA LinkedIn community, various branches and regions have established their own LinkedIn groups. To stay up to date on activities and events, members can stay connected by becoming part of the IFA community:



[www.linkedin.com/company/international-fiscal-association](https://www.linkedin.com/company/international-fiscal-association)



[twitter.com/GlobalIFA](https://twitter.com/GlobalIFA)



## IFA General Secretariat

The General Secretariat of IFA is located in Rotterdam, the Netherlands, and currently has six employees who take care of the day-to-day management of the association. The IFA staff is in charge of the membership services and publications, gives support to IFA branches and regions, and assists with the organisation of the IFA events and annual Congresses.

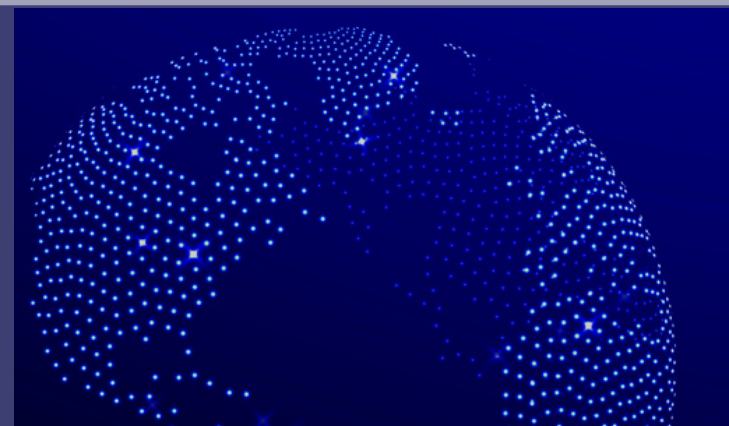
## Finances

IFA remains in sound financial position. This is necessary to face future developments and challenges, in an increasingly rapidly changing environment. IFA's financial reserves were 2.6 million euro as of 31 December 2022 and IFA will continue using its resources for the best interest of all its members.

**13000**  
global  
members

represented  
in **118**  
countries

**73 branches**  
worldwide



Growing local, becoming global

### Conclusion

Although the pandemic still ruled part of 2022, and the conflict in Ukraine has had a large impact on the world in general, Global IFA, its branches and its regions have been able to adapt and remain active. IFA will continue its efforts to make sure that, as a global organization, it keeps on working in a global manner, including, in its typical neutral way, all constituencies worldwide.

We are most grateful for the dedication and enthusiasm of so many members who spend part of their precious time to contribute to IFA – they are making and keeping IFA the unique, neutral and independent platform for study, research and dialogue on international taxation.

We also want to thank our Chief Operating Officer, Cecile Riphagen, and her team at our Secretariat in Rotterdam, Ms Anja van Zwietering, Ms Marga Vink, Ms Anita Burggraaf, Ms Lizzy van Loon and Ms Olena Skachkova for their absolute dedication to the multiple activities of IFA, that they very competently manage on a daily basis.

IFA's objectives are the study and advancement of international and comparative law in regard to public finance by organising Annual Congresses, Regional Conferences and publishing scientific research while taking current fiscal developments and changes in local legislation into account. Reaching these objectives assumes that IFA, in all its global, regional, national and local activities, must remain a neutral, technical, independent and non-lobby organisation. Traditional fiscal borders are fading in a global economy that is becoming more digitised by the day. An increasing number of jurisdictions in the world is getting involved in international taxation and, among others, the BEPS project of the OECD keeps having a very significant impact. These continuing developments will provide IFA with ample opportunity to fulfil its objectives and grow stronger in all regions across the globe.

We look forward to our Annual Congress and hope to see you all in Cancun from 22 -26 October 2023.

September 2023

Jean-Blaise Eckert  
Secretary General IFA