



ANNUAL REPORT OF THE SECRETARY GENERAL 2023-2024

Dear fellow IFA Members,

2023-2024 was memorable for its 75th successful Annual IFA Congress in Cancun, Mexico with around 1,200 participants including accompanying persons. It also saw a truly global Travelling Lectureship Programme visiting all IFA Regions and a steady increase of IFA's membership base across all Regions.

IFA is thriving. Many IFA Branches and Regions organised successful events for their members, the Young IFA Network and Women of IFA Network participated in many activities, and in the first half of 2024 the first pilot of the IFA Mentoring Platform in Poland was successfully completed. The 40th anniversary of IFA Peru and the publication of a book to celebrate this milestone also deserves a specific mention.

This year has been an important stepping stone towards the implementation of the new Global IFA strategy focusing on: the extension of the scientific presence of Global IFA; the expansion of the reach of its scientific activities with the view to increase its visibility as a unique and neutral platform for international tax dialogue and knowledge sharing; the strengthening of its relationship with key stakeholders and partner organisations; and the provision of continuous support and development opportunities to the IFA Branches and Regions. The truly global Travelling Lectureship programme and the upcoming book on "Tax Treaty Interpretation in light of the Vienna Convention on the Law of Treaties" have set the foundation of the aforementioned intensified scientific focus and reinforcement of the connection with the IFA Branches and partner organisations, while the expected finalisation of the incorporation process of a Special Purpose Vehicle in the Netherlands by the end of 2024 will provide Global IFA with more flexibility to continue pursuing its strategy in the years to come.

With more than 13 years at IFA, Cécile Riphagen has been a key contributor to the formulation of this strategy and paved the way for its execution. Her continuous care and her absolute dedication to our Association have enabled IFA to be the large, successful and recognised organisation that it is today. On behalf of the Executive Board and the whole IFA community, I would like to express our gratitude to Cécile and wish her all the best in the new ventures she has decided to pursue as of this autumn.

At the same time, IFA is also very pleased to welcome Alexia Kardachaki, the first international tax lawyer to take the helm of the General Secretariat. The arrival of Alexia, who has contributed to IFA in various ways in the previous years, marks an important step towards the reinforcement of the General Secretariat that will be instrumental towards enabling the realisation of the strategic priorities.

This annual report gives a brief overview of the IFA activities and the most important events in 2023-2024.

IFA ACTIVITIES

Next to Global IFA's traditional activities, 2023-2024 saw the development of various new activities such as the Travelling Lectureship Programme and the pilot for the IFA Mentoring Platform.



TRAVELLING LECTURESHIP PROGRAMME

To promote the Cape Town Congress and to attract corporate tax directors across the globe, a Travelling Lectureship Programme has been organised by Global IFA, in cooperation with the Tax Executives Institute and the International Chamber of Commerce. The programme was held from February to June 2024 at various locations in all five IFA Regions. In particular, IFA visited 12 locations and held lectures on the topic "International tax dispute resolution", leading up to one of IFA's main subjects to be discussed in Cape Town: "Practical approaches to international tax dispute avoidance and resolution". The lectures were a great success with more than 1,200 attendees worldwide. Global IFA would like to thank all the IFA Branches participating, for their tremendous support, as well as the lecturers and speakers for sharing their insights and expertise. A new edition of the Travelling Lectureship Programme will be launched in 2025.

TAX TREATY INTERPRETATION BOOK

As part of its increased focus on tax certainty in the international dimension, IFA is currently working on a book on "Tax Treaty Interpretation in light of the Vienna Convention on the Law of Treaties". This book will revisit the fundamental principles of interpretation of tax treaty law and will provide guidance in order to facilitate and strengthen the consistency of tax treaty practice with the principles laid down in the Vienna Convention on the Law of Treaties. The book will be published by IFA's sister organisation, the IBFD, and an update will be given during Seminar I: "Judicial approaches to tax treaty interpretation" at the Cape Town Congress.

IFA BRANCHES AND REGIONS

2023 saw the establishment of IFA Branches in Cameroon and Croatia. Interest for establishment of new IFA Branches has been expressed in other countries as well. Membership of IFA now stands at more than 13.000 members (per end of September 2024) from 118 countries.

Various activities were organised by our IFA Branches and Regions, such as the IFA European Region/European Association of Tax Law Professors Webinar in February 2024 on "Transfer pricing in Europe, current EU developments and practical perspectives", and the regional conferences in all IFA Regions.

REGIONAL IFA CONFERENCES



In April 2024, the 2024 Asia Pacific Regional Tax Conference took place in Hong Kong. This event brought together industry experts, government officials and tax professionals to discuss the latest tax developments in the Asia Pacific Region. In June 2024 the IFA LATAM Conference was held in Rio de Janeiro, Brazil. The conference was a major success with almost 1,000 participants from the Latin American continent and beyond. The fourth IFA European Region Conference took place in Lausanne in June 2024. The Swiss IFA Branch welcomed approximately 350 participants to explore Tax Transparency in International and European Tax Law.

IFA MENTORING PLATFORM

The IFA Mentoring Platform was pioneered by IFA and YIN Poland and is an innovative initiative aimed at fostering collaboration and supporting the development of tax law professionals within IFA and YIN. It connects experienced IFA mentors with advancing YIN mentees, through the structured year-long mentoring program, offering essential guidance and support to help them achieve their professional goals. It is envisaged that this initiative can be rolled out to other interested IFA Branches in 2024-2025.



THE JOURNEY OF IFA: THE IFA CONGRESSES

IFA CANCUN CONGRESS 2023



From 22-26 October 2023, the 75th IFA Congress took place in Cancun, Mexico. Around 1,200 participants, including accompanying persons, enjoyed the Cancun Congress. Next to the scientific programme, including the IFA signature sessions, IFA/OECD, IFA/EU and Recent Developments, two IFA Dialogues were organised, and the participants enjoyed a wonderful social programme tasting the Mexican culture and atmosphere. The Congress was closed by a magnificent gala dinner at the venue.

IFA CONGRESS 25-31 OCTOBER 2024

Welcome to Cape Town!

After the Cancun Congress, we are very pleased to invite you to the 76th IFA Congress to take place in Cape Town. It will be the first IFA Congress on the African continent and IFA South Africa is proud to host IFA's annual flagship event. Cape Town offers a wide range of activities for visitors of all ages, from a splendourous landscape to a visit to the vineyards and the wild parks. South Africa will take you on an incredible journey through the wonders of nature and wildlife.

The South African IFA 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 South African IFA Branch for the organisation and are very excited to welcome all to Cape Town for four days of professional exchange, network opportunities and exciting cultural events.



THE JOURNEY OF IFA CONTINUES

The following Congress dates and locations are:

2025
5-9 OCTOBER

IFA 2025 Lisbon Congress

2026
18-22 OCTOBER

IFA 2026 Melbourne Congress

2027
19-23 SEPTEMBER

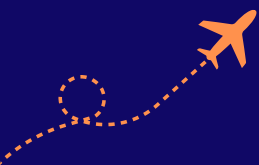
IFA 2027 Stockholm Congress

2028
DATES TO BE DECIDED

IFA 2028 Montreal Congress

2029
DATES TO BE DECIDED

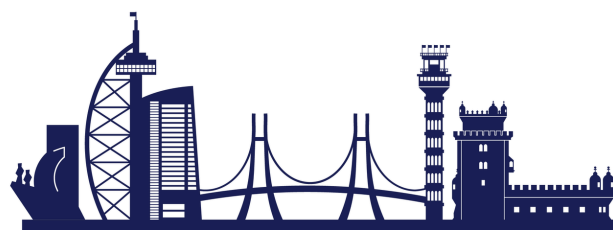
IFA 2029 Singapore Congress



INVERSION CONGRESS ORGANISATION FROM 2025 ONWARDS

To support local organising committees and to gain efficiency and consistency by avoiding inventing the wheel on an annual basis, Global IFA will take on the main part of the organisation, and carry the financial and overall responsibility for the Annual IFA Congress from 2025 onwards. Global IFA has hired a Core Professional Congress Organiser (Core PCO) for the longer term which will enhance efficiency and assist both the organising IFA Branch and the IFA General Secretariat. Also, it is intended that longer term partnering agreements would be negotiated with the regular sponsors.

These organisational changes are all more in the back-end. In the front, the local IFA Branch is IFA's calling card and remains to have a very important role in the shaping and organisation of the Annual IFA Congress. The 2025 Lisbon Congress will be the first Annual IFA Congress to be organised partly within this new structure. We thank all future Congress organising Branches, IFA's Supervisory Board and IFA's Permanent Scientific Committee for their continuous support and cooperation with making this happen.



IFA 2025 | 77TH CONGRESS OF
THE INTERNATIONAL
FISCAL ASSOCIATION
LISBON, PORTUGAL, 5 – 9 OCTOBER 2025



Young IFA Network

IFA's young community is thriving as an increasing number of IFA 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 IFA 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.



YIN community at IFA Cancun 2023

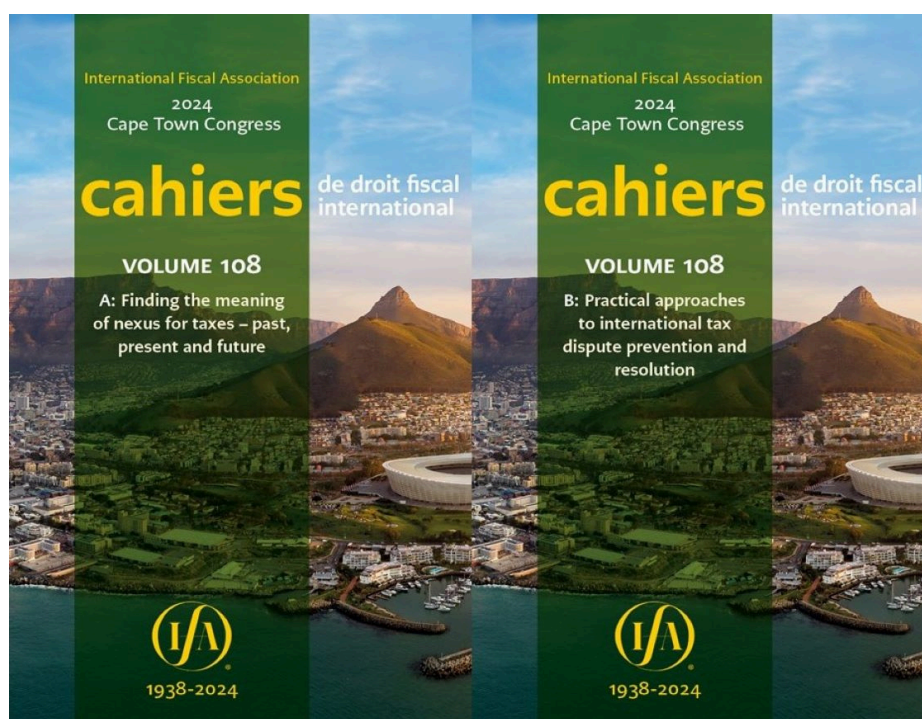
Women IFA Network

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 Twitter. The WIN Committee includes representatives from all IFA Regions and is chaired by Ana Claudia Utumi (Brazil) who succeeded one of the founders of WIN, Jeanne Goulet. Also, most IFA Branches have appointed a WIN representative. 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 their reports (general reports, special reports 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. IFA members can also go directly to a specific year and select Cahier A or Cahier B, followed by the selection of Branch reports.



2024 CAHIERS

The 2024 Cahiers were published on the IFA website in mid-August 2024. They cover the following Main Subjects to be discussed at the Cape Town Congress:

- **Volume 108A** of the Cahiers 2024 discusses “Finding the meaning of nexus for taxes – past, present and future” and includes a general report by Johann Hattingh (South Africa) and Peter Hongler (Switzerland), and a report on public international law by Cedric Ryngaert (Netherlands). It includes 36 Branch reports.
- **Volume 108B** covers “Practical approaches to international tax dispute prevention and resolution” and includes a general report by Jan de Goede (Netherlands) and Sam Maruca (United States), an OECD report by Nicole Casey, Pierre-Louis Chenu, Matthew Coakley, Jessica de Vries and Sriram Govind as well as an EU report written by Eva Köszeghy and Marc Clercx. Volume 108B includes 44 Branch reports.

WEBSITE, IFA SOCIETY APP AND SOCIAL MEDIA

The IFA website is a major source of information about IFA, its activities and the IFA Branches and Regions.

It also includes a multisite platform for IFA 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 and 2024 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 IFA 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 IFA Congress.

IFA AND SOCIAL MEDIA

The IFA LinkedIn Community has grown to 21,000 followers and has become an intrinsic part of IFA. Next to the Global IFA LinkedIn community, various IFA 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:



<https://www.linkedin.com/company/international-fiscal-association>

General Secretariat Global IFA

With the increasing level of IFA activities and the growing focus on scientific matters, it was decided to strengthen the General Secretariat. Global IFA welcomed Alexia Kardachaki who joined the General Secretariat in June and became the Head of the Secretariat on 1 September 2024. Alexia is an international and EU tax lawyer and, prior to joining Global IFA, held for more than 10 years senior positions in international tax advisory and law firms, industry and business groups. She has (tax) law degrees/diplomas from the National and Kapodestrian University of Athens, Athens University of Economics and Business, Vienna University of Economics and Business, Vrije Universiteit Amsterdam, and the University of Lausanne. Alexia was the IFA research associate in 2012-2013 and national reporter for the Greek IFA Branch in 2014 and the Dutch IFA Branch in 2022. She was one of the founding members of the Women of IFA Network in the Netherlands and served as board member of the Dutch IFA Branch from July 2021 until April 2024. She was a member of the Organizing Committee of the 3rd IFA European Region Conference, which took place in Amsterdam in 2023. With her solid technical expertise and network, strategic vision, deep knowledge of and genuine enthusiasm for IFA, the Executive Board is confident that Alexia will play a pivotal role in helping shape the future of Global IFA in the years to come.



Although the world, in general, seems to move in unstable waters at this point, Global IFA, its Branches and its Regions have been able to adapt and remain active. IFA will continue its efforts to work in a global manner, staying close to its Branches and Regions and 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.

IFA's objectives are the study and advancement of international and comparative law in regard to public finance, specifically international and comparative fiscal law and the financial and economic aspects of taxation. It pursues these objectives by organising the Annual IFA Congresses and other activities of scientific nature as well as by publishing scientific research while closely considering current fiscal developments and changes in local legislation and jurisprudence. In doing IFA, in all its global, regional, national and local activities, must remain a neutral, technical, independent and non-lobby organisation.

Traditional fiscal borders are transforming in a rapidly evolving global economy. An increasing number of jurisdictions in the world are getting involved in international taxation and, projects of the OECD and the United Nations keep having a very significant impact. These continuing developments will provide IFA with ample opportunity to fulfil its objectives and to grow stronger in all regions across the globe.

We look forward to our Annual IFA Congress and hope to see you all in Cape Town from 27 -31 October 2024.

September 2024

A handwritten signature in blue ink, appearing to read 'JBEL', is positioned above the typed name of the Secretary General.

Jean-Blaise Eckert
Secretary General
International Fiscal Association