

**Invitation to Express Interest as Speaker at the YIN Seminar at
IFA Congress 2018 Seoul, South Korea**

Young IFA at the IFA Congress

During past Congresses, Young IFA has organised a YIN Seminar. As part of this Seminar, a Moot Court will be held.

Moot Court Format

The Moot Court will be held at the Conference Venue in Seoul, South Korea.

An acting Tax Judge (Gauthier Blanluet, France) will preside over a hypothetical tax case relating to the legal concepts of residence, permanent establishment and abuse (with specific reference to the Multi-Lateral Instrument) to be argued by young tax academics or professionals, one side representing the Tax Authorities and the other side representing the Taxpayer.

At the end of the arguments, the acting Tax Judge will render his judgment on the tax case. The fact pattern for the case, the legal issues involved, and the summary of the arguments of the parties will be made available to the delegates before the start of the Moot Court.

Expression of Interest from Speaker at the Seminar

YIN members that are interested in being one of the speakers at the Moot Court are asked to express their interest to the YIN Chair, Sanjay Iyer (sanjay@iyerpractice.com), on or before **6 May 2018** along with a brief profile that will assist the Committee in the selection of the speakers.

Eligibility requirements

1. Member of an IFA branch
2. 40 years of age or below
3. Required to register and pay for the Congress Fee
4. Required to pay for their own travel and accommodation.

For more information about YIN and its activities, please visit <https://www.ifa.nl/YIN/pages/default.aspx>