

2013.12.3 IFA 日本支部

PSC 青山慶二

コペンハーゲン IFA の特徴

1. 新しい執行部の発足

- M.Tron 氏(メキシコ)から P.Kaka 氏(インド)への President 交替
- R. Couzin 氏(カナダ)から S.V. Weeghel(オランダ)への PSC 議長の交替

2. BEPS プロジェクトとタイアップしたセミナー設定

- 大半のテーマが BEPS と関連する課題に言及
- 地域に配慮したパネリスト起用
- OECD・EU 等国際機関の活動との連携

3. 地域活動の奨励

- ラテンアメリカ・東欧・アジアなど地域単位の IFA 活動の活発化
- アジア支部の存在感の拡大

4. 今後の IFA Congress の議題等

- 2014Mumbai での新興国関心テーマの集積
- 2015Basel/2016Madrid/2017Rio de Janeiro での候補テーマ
(別添資料参照)

(以上)

Mumbai 2014

	Proposed Main Subjects	suggested by	status
1	Cross-border outsourcing - issues, strategies and solutions	Indian Branch	Directives by P. Desai and S. Goradia
2	Qualification of taxable entities and treaty protection	Indian Branch	Directives by C. Staringer and M. Lang

	Proposed Seminar Topics	suggested by	status
1	Recent Developments	--	
2	IFA/EU	--	
3	IFA/OECD	--	
4	UN Matters – UN and OECD differences in Model, TP, etc.	Indian Branch	
5	Indirect transfers of assets	Indian Branch	Draft Outline by RA Alexia Kardachaki
6	The taxable residence of companies	Danish Branch	Outline by RA Tamas Kulsar Companion seminar for S2
7	VAT implications of outsourcing and cost-sharing arrangements	Danish Branch	Draft outline by RA Alexia Kardachaki. Possible companion seminar to S1.
8	Taxation and non-tax treaties	PWG	Draft Outline by RA Alexia Kardachaki. Request of PSC for more scope
9	Judges Seminar	PWG	
10	Regional Seminar	PSC	Issues specific for the Region (Latin America seminar in Boston as example)

Basel 2015

	Proposed Main Subjects	suggested by	status
1	The use of tax measures in the area of research and development (R &D)	Swiss Branch	Revised Outline 23 December 2012
2	Taxation and fundamental rights: taxpayer's procedural rights in a globalized world	Swiss Branch	Revised Outline 23 December 2012

	Proposed Seminar Topics	suggested by	status
1	International taxation of savings income	Swiss Branch	Revised Outline 23 December 2012
2	Cross-border supply of services and VAT/GST: Development of IFA-proposals	Swiss Branch	Revised Outline 23 December 2012
3	The taxation of expatriates	Swiss Branch	Revised Outline 23 December 2012
4	Timing issues in the application of tax treaties	PSC	Outline 23 December 2012
5	The taxation of global families	Swiss Branch	Outline 23 December 2012
6	Effectiveness of the participation exemption	Swiss Branch	Outline 23 December 2012; request PSC for more scope
7	Privacy, transparency and taxation	Swiss Branch	Update Outline 30 August 2012 Possible Companion seminar S2, to be decided
8	EU Tax law and third countries	Swiss Branch	Outline to be further defined by Swiss Branch; this could serve as the main topic of the EU Seminar
9	Recent developments in international taxation	Swiss Branch	
10	IFA/OECD	Swiss Branch	
11	IFA/EU	Swiss Branch	
12	Topic with a more corporate focus	PSC	

Madrid 2016

	Proposed Main Subjects and Seminar Topics	suggested by	status
1	Taxation of illegal activities	Spanish Branch	Definition of the scope refined ✓
2	What is "tax covered" for DTC purposes	Spanish Branch	Further development of proposal WTO
3	Corporate taxation and multinationals' relocation: old rules, new realities	Spanish Branch	Further development of proposal
1	Recent developments	--	
2	IFA/EU	--	
3	IFA/OECD	--	
4	Latin American Seminar: Preferential Tax Regimes for investments in LA.	Spanish Branch	
5	Tax Judges Seminar: Subject on recent International Case Law	Spanish Branch	
6	Transfer pricing: will your adjustments recognized for VAT/GST and Customs Duties purposes?	Spanish Branch	
7	Transfer Pricing Seminar: Regional implementation and application of TP rules: problems and solutions	Spanish Branch	
8	Taxation of illegal activities	Spanish Branch	In case of not being selected as main subject
9	Taxation of deferred income in mobility of human resources	Spanish Branch	Depending on subjects for 2015 Basel Congress
10	Taxation and employment	Spanish Branch	
11	Money Laundering: tax implications	Spanish Branch	Companion Seminar to Taxation of Illegal Activities (If chosen as main subject)
12	Improving the effectiveness of dispute resolution procedures in taxation.	Spanish Branch	
13	Taxation of e-gaming: is there any global solution for fair taxation?	Spanish Branch	
14	New trends on taxation of international sportsmen	Spanish Branch	
15	Tax treaty stability: a need for multinational investments	Spanish Branch	
16	The limits of international tax planning: different approaches depending on countries/regions, on tax organizations and on level of aggressiveness	Spanish Branch	
17	Tax globalization vs. local tax interpretation: a real puzzle for multinationals	Spanish Branch	

18	Further limitations of Interest deductibility: towards a similar tax treatment of dividends and interest.	Spanish Branch	
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Rio de Janeiro 2017

	Proposed Main Subjects and Seminar Topics	suggested by	status
1	International indirect taxation of enterprise services. Multilateral, internal or bilateral approach	Brazilian Branch	
2	State aid regimes, tax incentives and direct effect of WTO rules	Brazilian Branch	
1	Recent developments	—	
2	IFA/EU	--	
3	IFA/OECD	--	
4	Taxation of Oil and Gas Industry		
5	Social security contributions and tax systems	Brazilian Branch	
6	Cross-border merger of companies	Brazilian Branch	
7	Art. 12 (2) OECD-MA and its divergent interpretation	Brazilian Branch	
8	Taxation of international transport	Brazilian Branch	
9	What's one's fair share of tax? Tax equality and ability to pay in the 21 st Century	Brazilian Branch	
10	Taxation of trusts	Brazilian Branch	
11	Tax amnesties	Brazilian Branch	
12	Tax incentives for R&D	Brazilian Branch	
13	The future of transfer pricing	Brazilian Branch	
14	Economic crisis and the protection of taxpayer's rights	Brazilian Branch	
15	Cost-sharing and Cost Contribution Agreements	Brazilian Branch	
16	Is an international tax court possible?	Brazilian Branch	
17	Current discussions on Criminal repercussions resulting from Tax Law violations	Brazilian Branch	
18	New trends in tax litigation	Brazilian Branch	
19	Base Erosion and Profit Shifting (BEPS)		
20	Common Consolidated Corporate Tax Base (CCCTB)		