

今後の IFA の研究テーマ（確定及び候補）リストについて

場所 開催年	Subject1	Subject2	Seminar
Madrid 2016	Dispute resolution procedures in international tax matters	The notion of tax and the elimination of international double taxation or double non-taxation	(確定) <ul style="list-style-type: none"> ● Recent Developments in international taxation ● IFA/EU ● IFA OECD ● Latin American Seminar ● Tax Judges Seminar ● Taxation of Activities Performed in Breach of Legal Regulations (Illegal activities) ● Taxation of Venture Capital ● International Taxation of Sportsmen, Sport Organizations and Sport Events ● How has BEPS affected to MNEs Relocation? ● VAT and Direct Taxation of Digital Economy
Rio de Janeiro 2017	BEPS and taking stock	The future of transfer pricing	(候補) <ul style="list-style-type: none"> ● Recent Developments in International Taxation ● IFA/EU ● IFA/OECD ● Economic crisis and protection of taxpayers' rights – tax morality? ● International indirect taxation of enterprise services ● Fragmentation of contracts and taxation ● International Tax Impacts of Foreign Exchange Effects ● Taxation of Natural Resources ● Cost sharing and Cost

			<p>Contribution Agreements</p> <ul style="list-style-type: none"> ● Automatic Exchange of Information: a new standard? ● Multinational relocation - world rules, new realities ● New trends in tax litigation
Seoul 2018	<p>(候補)</p> <ul style="list-style-type: none"> ● Tax treatment of cross-border transactions of digitalized products and services ● Anti-avoidance measures of general nature and scope - GAAR and other rules: Do we need them, and what should they be like? ● Tax implications of intra-group services ● Withholding tax issues in international transactions 	<p>(候補)</p> <ul style="list-style-type: none"> ● Recent developments ● IFA/EU ● IFA/OECD ● Regional Seminar ● VAT/GST: The Impact of Penalties and Other Enforcement Mechanisms on the Neutrality Principle ● Limitation of Benefits (LOB) ● Domestic taxation of trust and application of tax treaty ● BEPS and intangibles ● Fairness issue to apply TP with formulary apportionment method ● Effective Dispute Resolution: Necessity for Binding Arbitration ● Treatment of new and emerging alternative debt structures ● Global automatic exchange of financial information ● Place of effective management ● Multilateral tax treaty ● Administrative tax appeals prior to tax litigation ● Tax issues in free economic zone ● Recent trends in dividend taxation 	
London 2019	<p>(候補)</p> <ul style="list-style-type: none"> ● Interest Deductibility: the implementation of BEPS 	<p>(候補)</p> <ul style="list-style-type: none"> ● Domestic international tax law beyond treaties 	

	<p>Action 4</p> <ul style="list-style-type: none"> ● Investment funds ● Hybrid Instruments and entities ● Globalised Commerce in the digital world ● Treaty Abuse ● Rights and Wrongs of Recharacterisation <p>(上位 3 項目が有力)</p>	<ul style="list-style-type: none"> ● Taxpayer rights and status/tax and the rule of law ● Policy and practical considerations for the taxation of intangibles ● Value chain analysis ● Re-characterisation/de-recognition, including law vs economic/accounting aspects ● Scope and role of motive/purpose tests in international tax ● Philosophy of tax (why? rather than what?) ● Tax treatment of space ● Use of tax policy to influence climate change ● The Multilateral Instrument ● Tax transparency/enhanced cooperation/the CbCR experience ● Tax and Sharia instruments ● Agreements with tax authorities e.g. APAs/rulings/legal status/judicial review/constitutional aspects ● Financial transactions for insurance businesses ● Recent Developments ● IFA/OECD ● IFA/EU
Cancun 2020		
Berlin 2021		