



International Fiscal Association

IFA 2026 Melbourne Congress - Speaker Recommendation Form

IFA Branches and IFA Regions are kindly invited to recommend speakers for the scientific programme of the IFA 2026 Melbourne Congress. On behalf of the Permanent Scientific Committee (PSC) of IFA, we kindly request you to fill in per recommended speaker the below Speaker Recommendation Form.

Please note the following:

- all recommendations should identify the experience of the recommended speaker in relation to the specific topic for which he/she is recommended, as per section 4 of this form;
- all reasoned recommendations will be assessed by the PSC; non-reasoned or general recommendations will not be considered;
- recommendations do not lead to any entitlement as a speaker;
- subject to the consent of the recommended speaker (section 2 of this form), the completed Speaker Recommendation Form as well as any accompanying documentation / information may be stored by Global IFA for potential use by the PSC for the purposes of speaker identification for future events organised by IFA.

The deadline for submitting the recommendation forms is **15 December 2025**.

For questions or further information, please contact Ezgi Arik, IFA's Scientific Researcher, at ezgi.arik@ifa.nl.

Adolfo Martín Jiménez
Chair PSC

Shefali Goradia
Vice-Chair PSC

Frank Pötgens
Vice-Chair PSC

1. General information of the IFA Branch or IFA Region sending in the recommendation (when applicable)

Full name:

Branch/Region:

Occupation:

E-mail:

Position within Branch/Region:

2. General information on the recommended speaker

Full name:

Branch/Region:

Occupation:

E-mail:

Country of residence:

Gender:

Age, please indicate between:
20-30, 30-40, 40-50, 50-60, 60-70

Is the recommended speaker an IFA member?

Yes No

Does the recommended speaker consent to storing the information provided in and with this form on Global IFA's secured database for potential use by the PSC for the purposes of speaker identification for future events organised by IFA?

Yes No

Please confirm the availability of the recommended speaker to participate in all preparatory sessions in advance of the IFA 2026 Melbourne Congress and attend the IFA 2026 Melbourne Congress in person:

Yes No

3. Seminar recommendation

IFA 2026 Melbourne Congress seminar for which the candidate is recommended as speaker (please mark the box/boxes – for a preliminary brief description of the seminars, please refer to the Annex at the end of this document):

- Subject 1: Taxation of Royalties
- Subject 2: Tax and Energy Transition: Environment, Land and Resources
- Seminar: Transfer pricing of Intangibles and Royalties
- Seminar: Individual Residence
- Seminar: Tax, Trade, Treaties and Territoriality
- Seminar: International Multinational Compliance
- Seminar: Business Succession and Inheritance – International Tax Issues
- Seminar: IFA/OECD
- Seminar: IFA/EU
- Seminar: Recent developments in international taxation

Please mark the proposed position for the candidate. (More than one option can be marked.)

- Speaker

4. Relation to the topic of the seminar

Please state the involvement and experience of the recommended speaker, specifically in relation to the topic of the seminar for which he/she is recommended (in case you have chosen more seminars for a speaker, please provide the involvement and experience for each of the seminars separately):



Annex: Seminar Outlines

IFA 2026 Melbourne Congress – Seminar Outlines

Subject 1: Taxation of Royalties

This main subject explores all aspects of royalties, but with a focus on intellectual property and intangibles. Software and other digital assets and services will be a main focus, but other areas of intellectual property protection will be addressed as well.

Topics would include the legal and tax definitions of all kinds of royalties, the relationship with payments for intangible assets of all kinds, the relationship with fees for services, embedded royalties in traded goods prices, the definition of software in OECD/UN model and tax treaties and commentaries, cloud computing, the relationship between withholding tax on a gross basis and permanent establishment net taxation, the use of ancillary versus primary services fees in international tax planning, and rules against tax avoidance relating to intangibles.

The directives prepared by the General Reporters (Paul Oosterhuis and Wolfgang Schön) cover the Intellectual Property and Proprietary Rights (IP/PR) law background to the tax issues, the domestic tax law framework for domestic and cross-border transactions involving royalties and other IP/PR intangibles, the overlay of tax treaties, limitation on the deduction of IP/PR transfer payments, case studies and policy analyses.

Subject 2: Tax and the Energy Transition: Environment, Land and Resources

This main subject encompasses the now fully-linked topics of climate and environmental taxation, energy taxation including taxation of renewables, and resource taxation. It will address comparative or national aspects of country rules for these topics, likely with a main focus on income tax but also reference to other specific taxes; and then address the international tax aspects of these taxes, regulations and opportunities.

Both fossil fuel and renewable energy taxation will be covered; this topic covers the full spectrum from traditional energy sectors and longstanding tax issues to renewables and energy innovations and new challenges and incentives.

Specific topics to be covered include the tax treatment of renewable energy infrastructure (including wind, solar, batteries, etc), specific tax incentives or taxes in relation to energy; carbon price, carbon credits and border adjustments; the transition from fuel taxes to electric vehicles; and source taxation of resource extraction including minerals, oil and gas and special rules for critical mineral exploration or extraction. International tax issues include characterisation issues (e.g. land vs movable property for renewables infrastructure) and source jurisdiction issues in treaties and domestic law. The topic could also be linked to ongoing implementation of sustainability financial accounting.

The directives prepared by the General Reporters (Miranda Stewart and Edoardo Traversa) cover domestic rules for direct income taxation of energy transition, and resources, indirect taxation in the context of carbon emissions and energy taxes, the overlay of international tax rules, taxes or incentives for renewables and energy efficiency and directions for reform and other matters.

Seminar: Transfer Pricing of Intangibles and Royalties

1. Transfer pricing of intangibles and royalties transactions (relates to Subject 1)
2. Methodologies and issues
3. Cost sharing transfer pricing disputes, e.g. US decisions Facebook (2025) and Amazon etc.

Seminar: Individual Residence

1. Individual residence definition, including tiebreakers; existing variations in definitions
2. Pressure points where residence disputes proliferate
3. Case studies
4. Challenges of remote work, outsourcing, global mobility, demographic change – including upcoming OECD report on Home Office PEs
5. Reliance on residence as a base for consumption/entity/PE taxation, wealth/inheritance taxation, income taxation
6. Tax administration aspects

Seminar: Tax, Trade, Treaties and Territoriality

1. Geopolitical trends in both treaty override and treaty reassertion
2. Multilateralism under threat. Unilateralism on the rise. Bilateralism surviving.
3. Taxes in the context of trade and tariffs. Retaliatory taxes e.g. new section 899 of US Internal Revenue Code, Airline emissions scheme retaliation, CBAM; retaliation to border adjustments
4. Discrimination, despite non-discrimination clauses (e.g. G Global case in Australia: foreigners challenging discriminatory state taxes on domestic constitutional law grounds)
5. Denial of access to MAP (GAAR “override” of MAP, e.g. Oracle decision in Australia)
6. Abuse of treaties by states?

Seminar: International Multinational Compliance

1. How to increase tax certainty in a dynamic, fragmented environment
2. Current issues for multinationals re implementation of Pillars and other multilateral measures as at 2026
3. APA program globally – and OECD work to create a like program for other international tax disputes beyond transfer pricing
4. Transparency demands (noting public CBCR will have started by this time in Australia, likely Europe, and some other jurisdictions)
5. Managing the relationship between tariffs, transfer pricing and supply chain restructuring
6. Increasing prevalence of GAAR and PPT disputes (e.g. Sc Lowy P.I. (Lux) S.A.R.L. decision in India), and complex, overlapping rules (despite decluttering ambitions)
7. Tax compliance associated with CBAM (carbon border adjustment mechanism) in Europe

8. Current issues in cross-border VAT and indirect tax compliance – e.g., process automation and AI, VAT on platforms and intermediaries

Seminar: Business Succession and Inheritance – International Tax Issues

1. A topic of growing interest and reform around the world post-COVID and with demographic changes
2. To discuss the taxation of business succession, including capital gains (e.g. OECD Working Paper March 2025 “Taxing capital gains: Country experiences and challenges”)
3. This includes inheritance and business succession issues for particular entities such as trusts, foundations and other like entities (including entity classification issues) and cross-border estate planning
4. Changing entity or individual residence before realising inter-generational capital gains
5. Other cross-border case studies
6. Inheritance tax treaties, tax treaty aspects of trusts and foundations; residence tests (and tie-break) for cross-border trusts and foundations
7. Inheritance taxes and wealth taxes insofar as they apply to private and family-run businesses

Seminar: IFA/OECD

Seminar: IFA/EU

Seminar: Recent Developments in International Taxation