

ANNUAL TAXATION MEETING, 20TH SEPTEMBER 2022 – DOHA

Global Outlook

Aviation supports trade, employment, and economic growth. Over the years, airlines and passengers have generated 45% of the industry's Gross Value Added in tax revenues paid to governments in payroll, social security, corporate and product taxes. Charges for services are not included in this figure.

The global taxation cost impact continues to grow, and the threat from governments to introduce new punitive taxes to reduce budget deficits is constant, particularly after the impact of the COVID-19 pandemic. The challenge is significant and more present than ever.

While there have been certain notable successes, states continue to be very creative and are finding new ways to attempt to tax our industry in view of the digital and green transitions. The challenges include high taxation costs in many regions, the impact of OECD model on BEPS practices, the proliferation of "taxation" measures that fall outside the provisions of Double Tax Treaties, VAT levied on international air transport and related services, environmental taxes and other ticket taxes.

On the Tax Radar

Governments impose taxes to increase revenue or to discourage activities, or both. Whatever the reason, excessively taxing aviation makes little economic sense and does not allow for improving compliance with international tax rules. Taxes suppress growth – with a wider effect on jobs, investment, and overall economic output. The fact that the negative effects of taxation will outweigh the tax revenue is our recurring message to governments.

In addition to providing an update on the many recent industry taxation challenges faced worldwide, there will be a series of presentations as well as interactive group discussions. Our speakers will include tax experts from our strategic partners and airline tax professionals. Building on the success of the format of previous Industry Taxation Meetings, participants will again have an opportunity to discuss tax policy to manage their tax issues correctly, to share best practices, discuss compliance, share views on campaigns, and be involved in priorities and key strategies to ensure fair tax treatment of international air transport.

Regional Tax Developments

Regionally focused modules will allow airlines to learn about specific local concerns and developments to get a better view of the taxation challenges being faced by airlines around the globe. You can help influence our industry campaigns, identify current and future challenges, and propose action by taking part in informal discussions. You can make a significant contribution to IATA's 2023 work program to ease the global tax burden and achieve real results for the industry.

Annual Taxation Meeting Agenda

Speaker

Tuesday, 20 September- Doha, QATAR

Welcome & Introduction

Gemma Giner, Senior Manager Industry Taxation - IATA

0900-0910

Global Economic Outlook

Marie Owens Thomsen, Chief Economist - IATA

Global Economic Outlook for the Aviation Industry and how aviation taxes affect the industry's ability to add value to the wider economy.

0910-0930

Taxation Landscape in the United States and Canada

Damon Chronis, President of U.S. Operations - Ryan

An overview of the current landscape of federal, state, and local taxes (sales & use, fuel/excise, ticket /user fees as well as credits) that impact airlines' operations in the U.S. and Canada.

Nathan Bittner, Principal - Ryan

0930-1000

E-invoicing & Compliance

Kirk Pereira, Head, Standardization Invoicing - IATA

Introduction to IATA SIS e-Invoicing and how it can support you with the ever-changing Global Tax reporting and invoicing legal compliance landscape.

Bruno Roussel, APPS Community - IATA

1000-1030

Refreshments / Networking Break

1030-1100

OECD BEPS, Action 1, Pillar One and Pillar Two

Rafic Barrage, Partner - Baker & McKenzie

BEPS, Action 1, Pillar One and Pillar Two and changes on the horizon for taxation of the airline industry.

1100-1140

Pillar Two, Tax Accounting Impacts

Gil Walser, Partner - PwC

1140-1205

Lunch / Networking Break

1210-1300

Green Taxation & Sustainability

Reshma Sharma, Tax Director - Deloitte

1300-1330

Lígia Fonseca, Senior Manager External Affairs and Sustainability - IATA

Digitization of Tax

Andrew Burman, Principal Transformation - Ryan

A highlight of some practical examples of tools increasingly being used by tax teams to manage the constantly growing set of demands.

1330-1355

Aircraft Leasing

Deloitte

1355-1420

Regional Tax Focus

Europe

Paul Quigley, Director/Head of Consulting, VAT Compliance, Consulting and Recovery - Ryan

1425-1500

Antoine Rozanoff, Tax Director - Air France

Ayşe Tuba Berk, Manager, Tax – Turkish Airlines

Refreshments / Networking Break

1500-1530

The Americas

Jorge Marín, Group Financial Controller & Head of Tax - LATAM Airlines

1530-1605

Erik Magos, Partner - Deloitte

United Arab Emirates – New Corporate Income Tax System

Deloitte

Africa

Ethiopian Airlines

1605-1640

Asia-Pacific Regional Update

Lindy Lim, Manager Overseas Taxes & Projects - Singapore Airlines

1640-1715

Amanda Higginson, Manager Corporate Taxation - Qantas Airways

Richa Khandelwal, Manager Tax Strategy and Planning - Qatar Airways

Wrap-Up & Closing Remarks

Gemma Giner, Senior Manager Industry Taxation - IATA

1715-1720