

# IATA INDUSTRY TAXATION MEETING

McCormick Place, Chicago, USA  
23-24 October 2023

## PROGRAM

Airline taxation experts from around the globe will meet to discuss aviation taxation, tax policy and compliance, IATA's tax advocacy efforts, the global industry economic outlook, regional developments, and more.

This is a unique opportunity to contribute to IATA's tax campaigns and share the latest information on industry taxation.

Principal Sponsor



# IATA INDUSTRY TAXATION MEETING

## Monday, 23 October (afternoon)

Open all day

**Registration**

**Opening Remarks**  
1400-1415

Welcome and opening Remarks\_  
**Ligia Fonseca**, Head of Tax Policy, IATA  
**Antoine Rozanoff**, Tax Director Air France, and Chairman of the ITWG

**Themed Breakout  
Session**  
1415-1515

**Round tables | Discussions (Chatham House Rule)**  
**Table 1 Green Taxes** – Rapporteur: **Antoine Rozanoff**, Tax Director, Air France  
**Table 2 Tourism Taxes** – Rapporteur: **Amanda Higginson**, Manager Corporate Taxation, Qantas Airways  
**Table 3 Corporate Income Taxes** – Rapporteur: **Ayse Berk**, Tax Manager, Turkish Airlines  
**Table 4 VAT/GST and Ticket Taxes** – Rapporteur: **Archana Naik**, Manager Finance Indirect Taxation, Emirates  
**Table 5 (e-)invoicing** – Rapporteur: **Yvan Lagasse**, Director Tax, WestJet

1515-1600

**NETWORKING BREAK**

1600-1645

**Round tables | Conclusions by Rapporteurs (Chatham House Rule)**

**Global Tax Radar**  
1645-1705

**Keynote | Nexus and substance under Pillar Two: Setting a new tax paradigm?**  
**John Peterson**, Head of Division, Centre for Tax Policy and Administration, OECD

**IATA Strategic  
Partner**  
1705-1725

**Keynote | The Two-Pillars solution – The US perspective**  
**Brian Vincent**, Principal Transfer Pricing, Ryan

**Closing Remarks  
Day 1**  
1725-1730

**Closing Remarks Day 1**  
**Gemma Giner**, Senior Manager Tax Policy, IATA



# IATA INDUSTRY TAXATION MEETING

## Tuesday, 24 October (morning)

**Opening Remarks**  
0900-0905

Welcome and Opening Remarks – Day 2  
**Ligia Fonseca**, Head of Tax Policy, IATA

**Global Tax Radar**  
0900-0905

**Keynote | An overview on the Next Generation of Tax Challenges**  
**Pascal Saint-Amans**, former Director, Centre for Tax Policy and Administration, OECD

**Global Tax Radar**  
0915-0940

**Keynote | The GloBE rules impact on the aviation Industry**  
**Kinga Romanovska**, Research Associate Tax Policy Center, Lausanne University

**Regional Tax Radar**  
0940-1000

**Keynote | Pillar 2 – The Perspective of Switzerland**  
**Fabian Baumer**, Head of Tax Policy, Federal Tax Administration of Switzerland

**IATA Strategic  
Partner**  
1000-1020

**Keynote | Compliance and Reporting Challenges under the Two-Pillar rules**  
**Mark Costa**, Director, Tax Technology, Deloitte

1020-1100

**NETWORKING BREAK**

**Global Tax Radar**  
1100-1140

**Panel Discussion | Global Minimum Tax (Pillar Two) – Practical Issues in the International Air Transport Context**  
**Fabian Baumer**, Head of Tax Policy, Federal Tax Administration of Switzerland  
**Nathalie Rodier**, VP Taxes, Air Canada  
**Javaad Khan**, VP Group Taxation, Emirates  
**John Peterson**, Head of Division, OECD's Centre for Tax Policy and Administration  
**Pei Qi Kwek**, Transfer Pricing Manager, Singapore Airlines  
**Moderator: Kinga Romanovska**, Research Associate Tax Policy Center, Lausanne University

**Global Tax Radar**  
1140-1200

**Keynote | Tax reporting and compliance challenges in the era of digitalization**  
**Giammarco Cottani**, Head of Tax, Agoda (former Director Tax Policy, Netflix)

1220-1400

**NETWORKING LUNCH**



# IATA INDUSTRY TAXATION MEETING

## Tuesday, 24 October (afternoon)

### Regional Breakout Session

1400-1455

#### Breakout session | **Regional threats and opportunities - Discussion**

**Table 1 Africa & Middle East** – Rapporteur: **Zineb Douiri**, Finance Manager for Africa, Royal Air Maroc

**Table 2 Americas** – Rapporteur: **Irene Louth**, Chief Tax Officer and VP Taxation, Atlas Air

**Table 3 Asia** – Rapporteur: **Cherries Kwok**, Head of Taxation, Cathay Pacific

**Table 4 Europe** – Rapporteur: **Jorge Tracana**, Tax Manager, TAP Air Portugal

### Regional Tax Radar

1455-1520

#### Panel Discussion | **India – Challenges in the post-GST implementation**

**Anshul Jain**, Senior Finance Manager India & Africa, United Airlines

**Richa Khandelwal**, Manager Tax Strategy and Planning, Qatar Airways

**Paul McConville**, Head of Tax, Etihad

**Sandeep Rai**, Head of Finance, Asia-Pacific & Middle East, British Airways

**Moderator: Gemma Giner**, Senior Manager Tax Policy, IATA

### Regional Breakout Session

1520-1555

#### Breakout session | **Conclusions**

Rapporteurs

1555-1615

### NETWORKING BREAK

### Global Tax Radar

1615-1630

#### Panel Discussion | **Sustainability and Policy – exploring global trends**

**Haldane Dodd**, Executive Director, Air Transport Action Group (ATAG)

**Andrew Matters**, Director Policy Economics and Sustainability, IATA

**Jon Almeras**, Managing Director Taxes, Airlines for America

**Moderator: Ligia Fonseca**, Head of Tax Policy, IATA

### Global Tax Radar

1630-1645

#### Keynote | **The Past, Present and Future of TTBS**

**Matthew McKinley**, Assistant Director Aviation - Taxes, Fees & Charges Solutions, IATA

### Regional Breakout Session

1645-1710

#### Panel | **Latin America & Caribbean fiscal initiatives: impacts on aviation**

**Claudia Bernal**, Avianca

**Jose Madariaga**, Tax Director, LATAM

**Erik Magos**, Partner, Deloitte

**Moderator: Alejandro Restrepo Marino**, Manager External Affairs & Sustainability, IATA

### Closing remarks

1710-1725

#### Wrap up & closing remarks

**Gemma Giner**, Senior Manager Tax Policy, IATA

1800-2000

### WELCOME RECEPTION (OPEN TO ALL ATTENDEES)



# IATA INDUSTRY TAXATION MEETING

## AGENDA SUMMARY

### Global Outlook

Air transport is an economic multiplier — delivering value to societies, and the transport and tourism ecosystem — which actively contributes to the United Nations Sustainable Development Goals. Effective tax policies that reflect the globally agreed best practices can **help aviation maximize its economic and social contributions**.

Any fiscal policies on aviation must be in line with principles enshrined in the Chicago Convention and the best practices by the UN's International Civil Aviation Organization. However, governments around the world exhibit varying degrees of understanding of these principles and impose taxes that suppress growth – with a wider effect on jobs, investment, and overall economic output. The economic risks of reduced connectivity often outweigh the short-term financial gains of any tax.

The international panorama continues to reveal complexities and a political appetite for taxing aviation, without clear objectives stemming from those fiscal policies. **IATA and its members strive to be a positive partner with governments**, and to work for smarter regulation, taxation regimes and policies — ensuring that aviation pays its fair share of taxes, while enabling greater connectivity that strengthens economies and, in turn, government revenues.

### Global Tax Radar

**OECD BEPS:** The G20/OECD project to create a global minimum corporate income tax was primarily targeted at technology industries and other transnational businesses, not at airlines. Nevertheless, it brings an array of challenges, including data collection and other financial and administrative costs to our industry. IATA is working with the OECD to ensure that this project arrives at a fair outcome for airlines.

**UN Model Convention Article 8:** The proposed review of Article 8 would expose international airlines to further tax obligations, including the collection, calculation, and reporting of financial data for each jurisdiction where they have economic activity. IATA opposes this revision on several grounds — including the existing ICAO taxation policies — and will continue to strongly advocate against it.

**Green taxes:** Some governments and political blocks (like the EU), are looking to introduce so-called *green* taxes, often passenger taxes, that do nothing for the environment. If a government is looking to raise money from aviation under an environmental pretext, then it must reinvest the revenues in projects to directly cut emissions from aviation. For example, it could reduce the cost differential between sustainable aviation fuel and fossil jet fuel or invest in infrastructure modernization.

### Regional Focus

**EU Green Deal:** The European Commission package includes measures like introducing, and gradually increasing, a jet fuel tax over a period of 10 years. European governments seem to ignore that they must honor their obligations under the Chicago Convention, which exempts jet fuel for international flights from taxation. Proposals like this, that lack environmental benefit, and undermines the freedom of movement within the EU, hamper aviation and therefore IATA will continue to campaign against it.

**Latin American and Caribbean Initiative towards an inclusive, sustainable, and equitable global taxation:** This new regional tax cooperation platform started the discussions on some of the most pressing tax issues. Aviation taxation is part of the priority areas aimed at giving the international tax system the stability and flexibility to cope with the rapidly changing business environment. IATA is advocating to keep CORSIA as the appropriate UN global scheme to reduce and offset international aviation carbon emissions and opposing to the creation of an emissions tax in this region.

**India:** The industry is still facing various issues pertaining to the post-GST implementation. An update to the developments and challenges on this important aviation market will be provided by the IATA team and local stakeholders.



# IATA INDUSTRY TAXATION MEETING

## MEETING HIGHLIGHTS

**Objective:** In this year's edition, IATA and its member airlines and partners will provide an update on the many recent industry taxation challenges faced worldwide, including presentations and interactive group discussions. IATA aims at providing global, regional and national examples of the taxation challenges faced by airlines around the globe. Attendees will discuss tax policies that affect aviation, identify current and future challenges, and propose action by taking part in this year's discussions. You can make a significant contribution to IATA's 2024 work program to ease the global tax burden and achieve real results for the industry.

**Speakers:** the 2023 IATA Industry Taxation Meeting will include tax experts from the airlines, IATA Strategic Partners, and other tax professionals from aviation and other sectors.

**Attendees:** Attendance to the 2023 IATA Industry Taxation Meeting is only possible by invitation and is mainly addressed to our member airlines' Taxation Teams. Considering the high political relevance of the topics in discussion, Government / External Affairs from our member airlines may also attend, contacting us ([taxation@iata.org](mailto:taxation@iata.org)) to receive a personalized invitation.

**Cost:** Attendance to the 2023 IATA Industry Taxation Meeting is free, and by invitation only. Attendees are responsible for all costs related with travel and accommodation.

**Chicago:** From the iconic Magnificent Mile to the scenic lakefront, Chicago is a destination that will impress any traveler. The Windy City is known for its architecture and skyline, including the Willis Tower, where United Airlines is headquartered. The third largest city in the US is also famous for its world-renowned museums and delicious food. There is always something new to discover, from Michelin-star restaurants to countless events. Home to two international airports, it is accessible to more than 240 destinations, so getting there is easy – leaving is a little more difficult.

**McCormick Place:** The McCormick Place is the premier convention facility in North America. Located on Chicago's lakefront, just minutes from downtown and facing one of the most iconic skylines in the world, the McCormick Place campus provides world-class facilities that can accommodate just about any requests.

## BENEFITS OF ATTENDING

- Gain valuable insight on the latest aviation taxation developments
- Networking with other airline and government affairs colleagues, tax policy professionals and aviation taxation consultants
- Contribute to effective advocacy campaigns
- Liaise with IATA and members of its Industry Taxation Working Group on key issues and priorities for your company
- Discussion with industry experts on tax compliance and tax risk managements
- Upskilling knowledge towards optimal tax department performance

## REGISTER NOW

- **IATA member airlines:** contact us at [taxation@iata.org](mailto:taxation@iata.org) to receive a personalized invitation
- **Non-member airlines and other stakeholders:** contact us at [taxation@iata.org](mailto:taxation@iata.org)

## PASSPORT, VISA & HEALTH

Find information on passport, visa & health requirements through the [IATA Travel Centre](#).

