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.
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
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.

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.

Regional Focus
EU Energy Taxation Directive (ETD): This European Commission proposal aims at 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 that exempts jet fuel for international flights from taxation. Considering this proposal has no environmental benefit, and undermines the freedom of movement within the EU, 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.
Monday, 23 October

Open all day Registration

**Opening Remarks**
1400-1415

Ligia Fonseca, Assistant Director, Industry Taxation, IATA
Antoine Rozanoff, Tax Director Air France, and Chairman of the ITWG

**Themed Breakout Session**
1415-1615

Table 1 Green Taxes – Name surname, (airline)
Table 2 Tourism Taxes – Name surname, (airline)
Table 3 BEPS / Article 8 – Name surname, (airline)
Table 4 VAT / GST – Name surname, (airline)
Table 5 (e-)invoicing – Name surname, (airline)

1615-1640 NETWORKING BREAK

**IATA Strategic Partner**
1640-1705

Keynote | Taxation of e-commerce & digital services tax
Name Surname, IATA Strategic Partner

**Global Tax Radar**
1705-1725

Keynote | How fiscal policies aim at adding value to the economies
Name Surname, OECD

**Global Tax Radar**
1725-1745

Interview | Economic Value of Aviation
Name Surname, CFO, airline
Interviewed by Alejandro Restrepo Marino, Manager External Affairs & Sustainability, IATA

**Closing Remarks Day 1**
1745-1800

Gemma Giner, Senior Manager Industry Taxation, IATA

#IATATaxMeeting
Tuesday, 24 October (morning)

Opening Remarks 0900-0920
Ligia Fonseca, Assistant Director, Industry Taxation, IATA
Peter Cerdá, Regional Vice President Americas, IATA

Global Tax Radar 0920-0940
Keynote | Views on Global Tax Policy
Name Surname, IMF (tbc)

Regional Tax Radar 0940-1000
Keynote | Regional / local overview
Name Surname, Aviation Authority (tbc)

Global Tax Radar 1000-1020
Keynote | Taxation in the Era of Digitalization
Name Surname, digital/tech company

1020-1050 NETWORKING BREAK

IATA Strategic Partner 1050-1115
Keynote | Global Compliance and Reporting Challenges
Name Surname, IATA Strategic Partner

Global Tax Radar 1115-1200
Panel Discussion | Global Minimum Tax (Pillar Two)
Name Surname, OECD
Name Surname, Airline
Name Surname, Shipping
Name Surname – Local Tax Authority
Moderator: Kinga Romanovska

1230-1400 NETWORKING LUNCH

#IATATaxMeeting
Tuesday, 24 October (afternoon)

1230-1400

NETWORKING LUNCH

IATA Strategic Partner

1400-1425

Keynote | Strategic Partner’s views
Name Surname, IATA Strategic Partner

Regional Tax Radar

1425-1445

Keynote | Overview on India Tax matters
Name Surname, airline

Regional Tax Radar

1445-1545

Breakout sessions | Regional threats and opportunities
Table 1 Americas – Name surname, airline
Table 2 Asia Pacific – Name surname, airline
Table 3 North Asia – Name surname, airline
Table 4 Europe – Name surname, airline
Table 5 Africa & Middle East – Name surname, airline

1545-1615

NETWORKING BREAK

Global Tax Radar

1615-1635

Keynote | The Loss and Damage Fund and How it Impacts Aviation
Haldane Dodd, Air Transport Action Group (ATAG)

Global Tax Radar

1635-1655

Interview | EU VAT, E-invoicing & Compliance
Speaker name, EU delegate
Interviewed by Gemma Giner, Senior Manager Industry Taxation, IATA

Global Tax Radar

1655-1715

Keynote | ICAO’s framework I the field of Aviation Taxation
Name Surname, ICAO

Wrap up & closing remarks

1715-1730

Gemma Giner, Senior Manager Industry Taxation, IATA

1800-2000

WFS / WPS WELCOME RECEPTION
(EXCLUSIVE FOR THOSE ATTENDING THE WFS/WPS)

#IATATaxMeeting
MEETING HIGHLIGHTS

Objective: In this years’ 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) 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 to receive a personalized invitation
• Non-member airlines and other stakeholders: contact us at taxation@iata.org

PASSPORT, VISA & HEALTH
Find information on passport, visa & health requirements through the IATA Travel Centre.