

IATA TAX POLICY SUMMIT

**Bangkok, Thailand
28-29 October 2024**

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 TAX POLICY SUMMIT

AGENDA

28-29 October, Bangkok (Thailand)
Centara Grand & Bangkok Convention Centre hotel
23rd Floor – World Ballroom A

Monday, 28 October (afternoon)

Welcome and
Opening Remarks
1400-1420

Tax Policy: IATA's Strategy and Vision

The Summit opens with a comprehensive overview of IATA's strategic direction in addressing global tax policies, outlining IATA's vision for the future and the importance of collaboration towards a sustainable and competitive industry.

- **Ligia da Fonseca, Head of Tax Policy, IATA**

Keynote Speaker
1420-1440

IATA Economics: the Cost of Taxation study

This keynote will unveil critical insights into how taxes impact airline operations, profitability, and the broader industry, providing valuable data and analysis that will inform discussions throughout the summit.

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

Panel Discussion
1440-1520

Fifty shades of taxes

Join an insightful panel discussion featuring industry leaders as they explore the complex impact of aviation-related taxation and its broader implications across various regions and sectors. This panel will emphasize the importance of developing equitable green and tourism tax policies that find the right balance between social development, economic growth, environmental sustainability, and air transport connectivity.

- **Daniel Ng, Chief Sustainability Officer / Senior Director (Aviation Development) at Civil Aviation Authority of Singapore**
- **Hazel Choong Sook Ling, Head of Financial Reporting and Taxation, Malaysia Airlines**

Moderator: **Amanda Higginson, Manager Corporate Taxation, Qantas Airways**

1530-1600

NETWORKING BREAK

Keynote Speaker
1600-1630

Offers and Orders: route to modern airline retailing

Focusing on the evolution of offers and orders, discover the transformative power of modern airline retailing, by exploring how airlines can leverage new strategies to enhance passenger experience, streamline operations, and increase revenue.

- **Andrei Grintchenko, Head Industry Architecture and Standards, IATA**

Keynote Speaker
1630-1650

Airlines' tax reporting: industry-wide needs

This keynote will provide an in-depth look at the current and future needs for standardized reporting, highlighting industry-wide challenges and opportunities. This session is crucial for understanding compliance and efficiency in tax reporting.

- **Antoine Rozanoff, VP Taxation, Air France**

Keynote Speaker
1650-1715

Digital invoicing and automated compliance reporting: practical cases and solutions

This keynote will explore real-world case studies highlighting successful implementations of digital invoicing solutions and the latest advancements in automated compliance reporting, showcasing how these systems streamline processes, reduce errors, and enhance overall efficiency.

- **Andrew Burman, Principal, Global Practice Lead, Transformation & Automation, Ryan, LLC**

Delegate Café & Bar
(22nd Floor)
1800-1930

Cocktail Reception Sponsored by

All Tax Policy Summit participants are invited to attend.



IATA TAX POLICY SUMMIT

AGENDA

28-29 October, Bangkok (Thailand)
Centara Grand & Bangkok Convention Centre hotel
23rd Floor – World Ballroom A

Tuesday, 29 October (morning)

Opening Remarks
0900-0905

Welcome to Day Two

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

Keynote Speaker
0905-0920

The Scariest Job in the World: Head of Tax for a Multinational Group

Listen to this global leader on tax matters (and former Head of Tax) dive into the high-stakes challenges faced by in-house tax professionals. Explore the intricate landscape of tax compliance, strategy, and risk management, and discover why this critical role demands unparalleled expertise and vigilance.

- **Caoilfhionn van der Walt, International Tax Partner, Regan van Rooy**

Keynote Speaker
0920-0940

Heat map: global trends in e-invoicing and VAT/GST e-reporting

Stay ahead of the curve with this session, covering current and future mandates in e-invoicing and VAT/GST e-reporting, the various regulations and requirements types, and highlighting the emerging complexities airlines may encounter.

- **Greg Barker, Director Tax & Legal, Indirect Tax, Deloitte**
- **Giuseppe Ciampa, Director, UK Indirect Tax Compliance & Technology, Deloitte**

Panel Discussion
0940-1005

Bilateral agreements and income taxes: Caught in a bad romance

Join this engaging conversation where participants unpack the intricate challenges of bilateral agreements and income tax issues. The experts will explore the complexities arising from these agreements and offer potential ways forward.

- **Antoine Rozanoff, VP Taxation, Air France**
- **Javaad Khan, VP Group Taxation, Emirates**

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

Roundtables
1005-1025

Themed Breakout Sessions

Engage in dynamic peer roundtable discussions on selected key topics, sharing concerns, best practices, and your proposed advocacy strategies. When you hear a bell, rotate between tables to share your views and gain diverse perspectives.

All participants will have time to contribute to all roundtable discussions.

- **TFCs and the future of TTBS** – Facilitators: **Matthew McKinley, Assistant Director Aviation TFC Solutions, IATA // Pablo Londoño Betancur, Head of Tax, ATPCO**
- **ICAO Policies on Taxation and ASAs** – Facilitators: **Ayşe Tuba Berk, Tax Manager, Turkish Airlines // Onur Demirci, Tax Controller, Turkish Airlines**
- **Taxes and the Environmental Transition** – Facilitator: **Yvan Lagasse, Tax Director, WestJet**
- **VAT/GST on Ancillaries** – Facilitators: **Lindy Lim, Manager Overseas Taxes & Projects, Singapore Airlines // Karl Sum, Regional Manager External Affairs and Sustainability, Asia-Pacific, IATA**

1030-1100

NETWORKING BREAK

1100-1205

Themed Breakout Sessions (cont'd)

Keynote Speaker
1205-1230

Transforming Airline Tax Management with AI-Powered Solutions

Listen to this IATA Strategic Partner on how technological advancements, including AI-based tools, are transforming airlines' tax functions and which solutions can help streamline tax operations, enhance compliance, and drive strategic decision-making.

- **Gerry Kelly, Chief Executive Officer, Aviation Services Ireland**

1230-1400

NETWORKING LUNCH

IATA TAX POLICY SUMMIT

AGENDA

28-29 October, Bangkok (Thailand)
Centara Grand & Bangkok Convention Centre hotel
23rd Floor – World Ballroom A

Tuesday, 29 October (afternoon)

Keynote Speaker
1400-1415

The Tax Administrations' challenges in the race for a global minimum tax

This session explores the hurdles faced by various jurisdictions with the challenges of implementing a global minimum tax, including compliance, enforcement, and coordination.

- **Vikram Chand, Professor Tax Law & Policy, University of Lausanne**

Panel Discussion
1415-1440

OECD BEPS 2.0 Pillar Two and the pending issues for the airlines

This panel will examine how these global tax rules affect airline operations, from cross-border transactions to tax planning strategies, and discuss the unresolved issues that could shape the future of tax compliance in aviation.

- **Intouch Piyanawin, Legal Officer, Revenue Department of Thailand**
- **Kinga Romanovska, Tax Associate, University of Lausanne**
- **David Clear, Senior Director International Taxes, Air Canada**
- **Mark Bradford, Head of Taxation, Qantas Airways**

Moderator: **Irene Louth, Global Head of Tax, Atlas Air**

Panel Discussion
1440-1510

Regional Tax Policy highlights: threats and opportunities

Gain insights into regional tax policies from a diverse panel of representatives across the globe. This discussion will highlight the unique tax challenges and opportunities, offering a comprehensive view of regional tax landscapes.

- **Jose Madariaga, Head of Tax, Abra Group**
- **Nathan Bittner, Principal, Fuels and Excise Tax, Ryan, LLC**
- **Richa Khandelwal, Manager Tax Strategy and Planning, Qatar Airways**
- **Sandeep Rai, Regional Head of Finance, British Airways**

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

Roundtable Discussions
1510-1530

Regional Roundtables

Choose a table, sit around, and share freely the concerns, best practices and advocacy ideas for each region. When the bell rings, move to the next table. All participant will be able to participate in all roundtables:

- Africa & the Middle East – Facilitators: **Richa Khandelwal, Manager Tax Strategy and Planning, Qatar Airways // Manish Jajoo, Senior Manager Outstations Finance, Taxation & Credit Risk, Flydubai**
- Americas & the Caribbean – Facilitators: **Damon Chronis, President, U.S. Operations, Ryan**
- Asia & the Pacific – Facilitator: **Pei Qi Kwek, Transfer Pricing Manager, Singapore Airlines // Hyungjin Park, Manager Tax Accounting, Korean Air**
- Europe – Facilitators: **Jesse Singh, Tax Director, SAS // Jorge Tracana, Tax Manager, TAP**

1530-1600

NETWORKING BREAK

Roundtable Discussions
1600-1645

Regional Roundtables (cont.)

Final considerations
1645-1700

Themed breakout session | Top 5 Remarks and Considerations Regional Roundtables | Top 5 Remarks and Considerations

- **All Facilitators**

Closing remarks
1700-1715

Tax Policy Summit wrap up and closing remarks

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



IATA TAX POLICY SUMMIT

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 UN Sustainable Development Goals. [Effective tax policies that reflect the globally agreed best practices can help aviation maximize its economic and social contributions.](#)

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. [Any fiscal policies on aviation must be in line with principles enshrined in the Chicago Convention and the policies approved by the UN specialized agency for aviation, the International Civil Aviation Organization \(ICAO\).](#)

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 and simplified outcome for airlines.](#)

Article 8 of the UN Model Convention and the UN Framework Convention:

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.](#) At the same time, the UN is discussing the creation of a new (binding) Model Convention, that the industry must carefully follow.

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's Energy Taxation

Directive: The European Commission Green Deal package includes measures like the introduction, and gradual increase of a jet fuel tax over a period of 10 years. European governments must honor their obligations under the Chicago Convention, which exempts jet fuel for international flights from taxation. [Proposals like this lack environmental benefit, undermine the freedom of movement within the EU, and hamper aviation. 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 the creation of a regional emissions tax.](#)

India: The industry is still facing various issues pertaining to the post-GST implementation. [IATA continues to defend the legitimate interests of the aviation industry, seeking transparency and tax certainty on this important aviation market.](#)



IATA TAX POLICY SUMMIT

SUMMIT HIGHLIGHTS

Objective: In 2024, IATA and its member airlines and partners will provide an **overview on the many recent industry taxation challenges faced worldwide, as well as the advocacy actions deployed to address them.**

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 2025 work program to ease the global tax burden and achieve real results for the industry.

Speakers: the 2024 IATA Tax Policy Summit will include tax experts from the airlines, IATA Strategic Partners, and other tax professionals from aviation and other sectors.

Attendees: The 2024 Tax Policy Summit is mainly addressed to our [member airlines' CFOs, Taxation and Finance teams](#). Considering the high political relevance of the topics in discussion, IATA member airlines' [Government / External Affairs colleagues are also invited](#). Please contact us (taxation@iata.org) to receive a personalized invitation.

Cost: [Attendance to the 2024 Tax Policy Summit is free, and by invitation only.](#)

Attendees are responsible for all costs related with travel and accommodation.

Bangkok (Thailand): Thailand's biggest city, Bangkok, embraces a seamless fusion of tradition and modernity through its historic landmarks, and vibrant metropolis. With its rich cultural tapestry and thriving urban spirit, [Bangkok promises an unforgettable backdrop for the 2024 Tax Policy Summit's discussions](#) and networking. Participants can expect to witness the city's pulsating energy, whether strolling through vibrant markets, taking a boat ride along the canals, or indulging in the country's renowned world-famous cuisine.

Venue: The [Centara Grand at CentralWorld](#) is in the very heart of Bangkok's shopping and business district. Easily accessible by car and via the BTS SkyTrain, this five-star hotel is the flagship of Centara Hotels & Resorts as it is ideal for those who would like to shop, sightsee or do business. With 55 storeys, the hotel offers spectacular city views from its guestrooms and restaurants, providing a satisfying blend of city living with resort-style facilities.

BENEFITS OF ATTENDING

- Have an active role in the definition of the advocacy actions deployed by IATA
- Getting valuable insight on the latest aviation taxation developments
- Networking with other subject matter experts on tax policy or government affairs, as well as aviation taxation consultants and solution providers
- Liaise with the IATA Industry Taxation Working Group on key priorities for your airline
- Upskilling knowledge towards optimal tax department performance

REGISTER NOW

- Please register [here](#).
- The registration page is the same to attend the [WFS & WPS](#), and side meetings. Please make sure to select Industry Meetings (IM), and then the Tax Policy Summit on days 28-29 October.
- Since the Tax Policy Summit has limited capacity attendance will be subject to validation by IATA.

PASSPORT, VISA & HEALTH

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

