Join us at this year’s key event for airline tax professionals!

The 2019 IATA Industry Taxation Meeting

Aviation Taxation – Higher Volumes, Increasing Complexities

23 - 24 September 2019
JW Marriott Turnberry Resort
Miami, Florida, USA

Airline taxation experts from around the globe will meet to discuss aviation taxation and hear about 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 to share the latest information on industry taxation.
AGENDA

Global Outlook

Governments will gain substantially from approximately US$136 billion in taxation this year. That’s the equivalent to 44% of the industry’s Gross Value Added 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. The challenge is significant and more present than ever.

So far in 2019, while there have been certain notable successes, States continue to be very creative and are finding new ways to attempt to tax our industry. The challenges include high taxation costs in many regions, 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. 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. You will be provided with an update of IATA’s taxation activities during the year.

In addition to providing you with an update on the many recent industry taxation challenges faced worldwide, there will be a series of presentations as well as interactive group discussions – speakers will include tax experts from our strategic partners, airline tax professionals, and State tax authorities. Buildings on the success 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, compliance, views on campaigns and be involved in priorities and key strategies to ensure fair tax treatment of international air transport.

Regional Focus

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 2020 work program to ease the global tax burden and achieve real results for the industry.

Regional discussions will allow airlines with specific local concerns to share information on tax developments and help influence ways to step up pressure on governments and tax authorities to avoid unfair tax treatment for our industry.

1 To be confirmed
### Registration open all day
- Meeting starts at 14:00 in meeting room
- Veranda 1 and 2

### 1400–1410
**Welcome and Introduction**

- **Charlotte Fantoli**, Assistant Director, Industry Taxation, IATA
- **Muharrem Unsal**, Vice President Taxation, Singapore Airlines, and Chairman of IATA’s Industry Taxation Working Group (ITWG)

### 1410–1435
**GLOBAL UPDATE**

**Keynote**

*Overview of IATA’s Taxation Activities in 2018-19* – A report of the tax challenges encountered and industry achievements and looking further at future priorities and objectives.

- **Charlotte Fantoli**, IATA

### 1435–1500
**Keynote**

*IATA’s Environmental Campaign and Tax Issues* related to the environment, including ICAO’s Carbon Offset and Reduction Scheme for International Aviation (CORSIA) and IATA’s ongoing work with respect to climate change initiatives.

- **Ofelia Barcena**, Assistant Director, Member & External Relations – Americas, IATA
- **Greg Leshchuk**, Manager, Industry Taxation, IATA
### Keynote

**Taxation of e-commerce – Digital Services Tax** — An overview of the new initiatives on addressing tax issues associated with the digital economy and digital services, including the OECD’s current Programme of Work on the tax challenges of the digital economy, and new digital services taxes in France and the UK. How might all of this impact airlines?

_Suzanne den Breems_, Principal, Ryan – The Netherlands  
_Loren Ponds_, Tax Member, Miller & Chevalier Chartered – US

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
<th>Details</th>
</tr>
</thead>
</table>
| 1500–1530     | Keynote                              | **Taxation of e-commerce – Digital Services Tax** — An overview of the new initiatives on addressing tax issues associated with the digital economy and digital services, including the OECD’s current Programme of Work on the tax challenges of the digital economy, and new digital services taxes in France and the UK. How might all of this impact airlines?  
_Suzanne den Breems_, Principal, Ryan – The Netherlands  
_Loren Ponds_, Tax Member, Miller & Chevalier Chartered – US |
| 1530–1600     | Refreshment / Networking Break       |                                                                         |
| 1600–1645     | Keynote                              | **India Goods & Services Tax** — An update of the developments on the Indian GST. A panel discussion will follow to provide an overview of the various issues facing the industry post-GST implementation, communications with the Indian authorities, clarifications received to date, and ongoing issues and challenges facing the sector.  
_Payal Tuli_, Partner, Deloitte – Singapore  
_Kerry Jennings_, British Airways  
_Lindy Lim_, Singapore Airlines  
_Archana Naik_, Emirates  
_Greg Leshchuk_, IATA |
| 1645–1730     | Keynote                              | **Aircraft Leasing** — A 360-degree overview on aircraft leasing including an update on WHT, IFRS 16 and the new global aircraft electronic trading scheme  
_Richard Lee_, Partner, PwC – New York  
_Frank D’Souza_, Partner, PwC – Mumbai |
| 1730–1900     | Taxation Forum Welcome Reception     | Venue: Fountain (outdoor)  
_Organisation_”Ryan”  
_Organisation_”IATA” |
24 September 2019
Day 2

Meeting starts at 09:00

0900–0930  Keynote

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

**Brian Pearce**, Chief Economist, IATA

0930–1000  Keynote

**Employment Taxes**
Managing the challenge of global employment tax compliance. In this session, specialists from Deloitte Tax will discuss the most common global challenges Airlines experience with employment tax matters, such as application of treaties, business travel and social security and discuss potential strategies for how to manage them.

**Eira Jones**, Director, Deloitte – US
**Will McGhee**, Senior Manager, Deloitte – US

---

**REGIONAL TAX FOCUS**

The panelists will provide regional updates and highlight specific issues of concern to airlines and encourage questions from the audience

1000–1045  Europe

**Frédéric Roch**, Air France
**Ian Davies**, British Airways
**Martin Dubach**, Swiss International
**Ayse Berk**, Turkish Airlines

1045–1110  Refreshment / Networking Break  Miller & Chevalier
<table>
<thead>
<tr>
<th>Time</th>
<th>Region</th>
<th>Participants</th>
</tr>
</thead>
</table>
| 1110–1155 | Africa and the Middle East | Archana Naik, Emirates  
Haroun Asghar, Etihad Airways  
Kishore Kadam, Qatar Airways  
Myriem Belkhayat Zougari, Royal Air Maroc |
| 1155–1240 | Asia-Pacific    | Campbell Rapley, Air New Zealand  
David Tsang, Cathay Pacific  
Muharrem Unsal, Singapore Airlines  
Amanda Higginson, Qantas |
| 1240–1400 | Lunch / Networking Break | Deloitte. |
| 1400–1445 | The Americas    | Giovanny Bohorquez, AVIANCA  
Marie-Noël Fredette, Air Canada  
Courtney Boyd, Delta Air Lines  
Jorge Marin, LATAM |
| 1445–1515 | Keynote         | The Taxation Landscape in the United States  
An overview of the current landscape of federal excise taxes, user fees,  
and state and local taxes that impact airlines' operations in the US.  
Damon Chronis, President US Operations, Ryan – Dallas  
Adam Feinberg, Tax Member, Miller & Chevalier Chartered – US  
Nathan Bittner, Principal Excise Tax, Ryan – Dallas |
Keynote

Income Tax – Taxation of International Air Transport Profits, Article 8, Double Tax Treaties
This session will provide an update on existing challenges and look at States’ acceptance of the apportionment formulae that exist for international transportation.

Wayne Plummer, Partner Corporate Tax, PwC – Sydney
Tom Quinn, Partner International Tax Services, PwC – Chicago

Refreshment / Networking Break

Keynote

Global Compliance and Reporting
A dive into the compliance and reporting maze that airlines have to respect in different jurisdictions. This session will include real-time reporting, VAT and managing risk.

Mark Costa, Director Tax, Deloitte – UK

Presentation

Sales Tax/VAT on Ancillaries Database
Airlines are expanding sales of services beyond the seat and these services can be subject to VAT/GST depending on the circumstances in which they are sold. IATA is developing a reference tool that can be used at airlines’ discretion to assist with the challenges associated with GST/VAT on ancillary services.

Silvia Fernandez Meistro, Head Digital Content & Codes FDS Travel Intelligence, IATA
Terry Divito, Assistant Director Publishing Services, IATA
## The 2019 IATA Industry Taxation Meeting

**Miami, Florida, USA**

23 - 24 September 2019

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>1700–1725</td>
<td>Round Table Discussions and Report Back</td>
</tr>
<tr>
<td></td>
<td>Brainstorming session on lobbying activities – The aim of this session is to get feedback on what needs to be included in next year’s work program for industry taxation.</td>
</tr>
<tr>
<td>1725–1730</td>
<td>Wrap-up and Closing Remarks</td>
</tr>
<tr>
<td></td>
<td><strong>Charlotte Fantoli</strong>, IATA</td>
</tr>
<tr>
<td></td>
<td><strong>Muharrem Unsal</strong>, VP Taxation, Singapore Airlines</td>
</tr>
<tr>
<td>1800–2000</td>
<td>WFS Welcome Reception (for those attending the WFS)</td>
</tr>
</tbody>
</table>

(Agenda subject to change)
SEMINAR HIGHLIGHTS
(all to be confirmed)

- Close look at the state of the industry
- Worldwide tax developments
- An update on India GST (e.g., tax collection at source for online travel agents, tax base, GST on ancillary services, completion of GST annual returns (GSTR-9), etc.)
- Taxation of the digital economy/Digital Services Tax
- Environmental taxation issues
- Income from ancillary services and the Article 8 provision
- CbC reporting and transfer pricing documentation
- Airline employment tax issues and considerations
- Aircraft leasing tax implications, IFRS16 and insight into the new electronic trading scheme (GATS)
- Sessions to discuss important regional topics:
  - Africa / Middle East
  - Asia Pacific
  - Europe
  - The Americas
- ... and more

BENEFITS OF ATTENDING

- A unique opportunity to discuss tax compliance and tax risk management with industry experts
- Gain valuable insight on the latest industry taxation developments
- Networking with other airline taxation colleagues, tax policy professionals and aviation taxation consultants
- Contribute to effective tax campaigns
- Liaise with IATA and members of its Industry Taxation Working Group on key issues and priorities of importance to you
- Meet and have one-on-one discussions with IATA’s TTBS team (to be confirmed)
- Get the tools you need for optimal tax department performance
The 2019 IATA Industry Taxation Meeting
Miami, Florida, USA
23 - 24 September 2019

REGISTER NOW!

To ensure you get a seat, register now for the 2019 IATA Industry Taxation Annual Meeting. Attendance is free of charge for IATA member airlines and SPP Members participating in industry taxation activities.

How to secure your participation at the Meeting with IATA

The Industry Taxation Annual Meeting is held as part of IATA’s World Financial Symposium. Please use this link to complete your registration:

https://www.iata.org/events/wfs/Pages/index.aspx

You will find several attendance options to choose from. Please note that there is a charge for attending the WFS on 25-26 September. If you are only interested in attending the 1.5-day taxation meeting starting at 14h00 on Monday 23 September and ending at 17h30 on Tuesday 24 September, then please:

• Under registration items: Select ‘INDUSTRY MEETINGS ONLY (by invitation only)’.
• Under Session Registration, please select ‘IATA Taxation Annual Meeting’ (Open only to IATA Member Airlines) for both Day 1 and Day 2.
  NOTE: The Industry Taxation WG (ITWG) held in the morning of 23 September is only open to the actual members and official observers of the ITWG.
• When you get to the final confirmation page, in order to waive the $450 fee to attend the Industry Taxation Annual Meeting, please enter the discount code: WFS19IMO
• Do not forget to click on APPLY (which will change the total amount to be charged to $0.00) before submitting your registration.

How to secure your room reservation with the selected hotel

In order to benefit from the preferential rates for meeting attendees, please book your hotel reservation through the above registration link by selecting YES when prompted if you want to make a housing request.

Venue Details
JW Marriott Miami Turnberry Resort & Spa
19999 West Country Club Drive
Aventura, Florida
33180 USA
Phone: +1-305-932-6200

In case of any questions, please contact us at leshchukg@iata.org or fantolic@iata.org or by phone at +41 22 770 2821 / 2638