



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

## The 2017 IATA Industry Taxation Meeting

» Aviation Tax Burdens Matter for Airlines' P&L

25-26 September 2017 – The Convention Centre Dublin (CCD), Ireland

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.

Sponsors

**Deloitte.**



**REGISTER NOW!**



# AGENDA

## Global Outlook

Governments will gain substantially from approximately US\$123 billion in taxation this year. That's the equivalent to 45% of the industry's GVA (Gross Value Added, which is the firm level equivalent to GDP) 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 2017, 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, as well as existing and newly proposed air passenger 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 getting you up to speed 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<sup>1</sup> have been invited to attend. Building on the success of the format of previous Industry Taxation Meetings, participants will again have an opportunity to discuss tax policy in smaller breakout groups 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.

<sup>1</sup> To be confirmed

## 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 2018 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.



# DAY 1 – 25 September 2017

Registration opens at 13:00. Meeting starts at 14:00

14:00 – 14:15

## Welcome and Introduction

**Charlotte Fantoli**, Assistant Director, Industry Taxation, IATA  
**Mark Bradford**, Head of Taxation, Qantas Airways

## GLOBAL UPDATE

14:15 – 14:40

### Keynote

**Overview of IATA Taxation Activities in 2016-17** – An insight of what's been happening. Priorities and objectives as we move along.

**Charlotte Fantoli**, IATA

14:40 – 15:05

### 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.

**Michael Gill**, Director, Aviation Environment, IATA

15:05 – 15:30

### Keynote

**Invited: ICAO Update** – Report on taxation issues and other developments of interest.

**TBC – Frédéric Malaud**, Air Transport Development Manager, ICAO

15:30 – 16:00

**Refreshment - Networking Break**

16:00 – 17:00

### Keynote

**India GST Regime – Update from the Former CBEC Chairman**

An insider's perspective on the issues and challenges pertaining to GST implementation, applicability to the air transport sector and ongoing issues from the Government's point of view.

**Najib Shah**, Former Chairman, Central Board of Excise & Customs, Ministry of Finance, Government of India

17:00 – 17:45

### Panel Discussion

**India Taxation Panel** – Overview of the various issues still facing the industry post-GST implementation.

**Frank D'Souza**, Partner, PwC – Mumbai

**Greg Leshchuk**, Manager, Industry Taxation, IATA

**Pablo Londoño-Betancur**, Manager, Ticket & Ancillary Tax Services, ATPCO

**TBC – Paul McConville**, Tax Manager, Etihad Airways

**TBC – Muharrem Unsal**, Vice President Taxation, Singapore Airlines

18:00 – 19:30

**Industry Meetings Welcome Reception**

# DAY 2 – 26 September 2017

Meeting starts at 09:00

09:00 – 09:30

## Keynote

### Irish/Global Aircraft Leasing Transactions

An overview of the current landscape of the aircraft leasing sector, challenges resulting from the OECD's BEPS initiative and Brexit, enhanced compliance costs, and future developments, amongst other topics.

Pieter Burger, Partner, Deloitte – Dublin

09:30 – 9:50

## Keynote

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

James Wiltshire, Senior Economist, IATA

## REGIONAL TAX FOCUS

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

### Breakout Session A

09:50 – 10:35

#### Breakout Session 1A

##### AFRICA/MIDDLE EAST

Panel members:

Paul McConville (EY)  
Kishore Kadam (QR)  
Tarique Ghole (SA)  
Benoit Cossé (AF) TBC

### Breakout Session B

09:50 – 10:35

#### Breakout Session 1B

##### ASIA PACIFIC (excl. India GST)

Panel members:

Muharrem Unsal (SQ)  
Mark Bradford (QF)  
Michelle Redington (NZ)

10:35 – 11:00

Refreshment - Networking Break

11:00 – 11:45

#### Breakout Session 2A

##### EUROPE

Panel members:

Frédéric Roch (AF)  
Ian Davies (BA)  
Christian Lehmann (LH)  
Max Colpi (LX)

11:00 – 11:45

#### Breakout Session 2B

##### THE AMERICAS

Panel members:

Nathalie Rodier (AC)  
Courtney Boyd (DL)  
Santiago Piccolo (AR)

11:45 – 12:15

## Keynote

### Ancillary Income – Treaty Fundamentals & Local Country Applications

Wayne Plummer, Partner, PwC – Sydney  
Phil Beswick, Tax Director, PwC – Dubai

12:15 – 12:30

## Keynote

### Global Trends – Imagining IATA & the Industry in 2035

Simon Ralph, Director, External Affairs, IATA

12:30 – 13:45

Networking Lunch



## DAY 2 – 26 September 2017 (continued)

13:45 – 14:15

### Keynote

#### **US & Key Cross Border Tax Developments Update**

Implications for the airline industry.

**Tom Quinn**, Partner, PwC – Chicago

14:15 – 14:45

### Keynote

**Scotland Air Departure Tax (ADT)** – As of April 2018, the ADT will replace the current UK Air Passenger Duty for taxable departures from Scotland. Learn more about the preparations and arrangements being made by Revenue Scotland in the lead-up to implementation (systems, guidance, etc.), as well as an overview of the policies behind the ADT.

**Neil Ferguson**, Strategy and Change Team Leader, Revenue Scotland

14:45 – 15:15

### Keynote

#### **Robotic Process Automation Opportunities in Taxation**

**Albert Fleming**, Partner, Deloitte – London

**Mark Costa**, Associate Director, Deloitte – London

15:15 – 15:50

### Panel

#### **Navigating the Turbulences in Air Transportation Taxes** –

A panel will discuss the compliance challenges and risk management opportunities arising from the many different systems and departments that impact the imposition, recording and reporting of air transportation taxes.

**Jeff Mullins**, Director, Dispute Resolution, Ryan – Dallas

**Matt Reynolds**, Director, Ryan – Dallas

**Airline panelists** – TBC

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15:50 – 16:15

**Refreshment - Networking Break**

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16:15 – 17:00

### Keynote

#### **Summary of Regional Breakout Sessions**

A summary of the four regional tax sessions held earlier in the day to be presented.

Session 1A Rapporteur – **Paul McConville** (EY)

Session 1B Rapporteur – **Mark Bradford** (QF)

Session 2A Rapporteur – **Ian Davies** (BA)

Session 2B Rapporteur – **Nathalie Rodier** (AC)

17:00 – 17:30

### Round Table Discussions and Report Back

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.

17:30 – 17:40

### Wrap-up and Closing Remarks

**Charlotte Fantoli**, Assistant Director, Industry Taxation, IATA

**Mark Bradford**, Head of Taxation, Qantas Airways

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18:00 – 20:00

**WFS Welcome Reception (for those attending the WFS)**

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## MEETING HIGHLIGHTS

- Close look at the state of the industry
- Worldwide tax developments
- An update from State tax authorities<sup>2</sup>, e.g. India Central Board of Excise and Customs on the implementation of the national GST regime, plans to simplify the EU VAT system and OECD/BEPS implementation, others
- Ancillary income = Treaty fundamentals and different country application
- Aircraft leasing and tax implications
- Revisions to the UN and OECD Model Tax Conventions
- Breakout sessions to discuss important topics in smaller regional groups:
  - Africa / Middle East
  - Asia Pacific
  - Europe
  - The Americas
- Interactive and informal panels on current tax issues – proliferation of VAT regimes around the world (e.g., India, GCC, Egypt, Malaysia) and the challenges faced to incorporate best practices for international aviation (Spain), new ticket tax developments in various countries
- An update from ICAO on aviation taxation policies
- ... 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

## 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:

<http://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 27-28 September. If you are only interested in attending the 1.5 day taxation meeting starting at 14:00 on Monday 25 September and ending at 18:00 on Tuesday 26 September, then please:

- Select **INDUSTRY MEETINGS ONLY** (by invitation only).
- Under 'Session Registration', please also select **Taxation Forum** (Open only to IATA Member Airlines) for both days.
- In order to NIL the \$500 fee if you attend the Industry Taxation Annual Meeting, please enter the discount code: **WFS2017IM**
- 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 one of the selected hotels

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. Four hotels have been selected for the WFS/Industry Taxation event:

- Clayton Hotel Cardiff Lane
- Marker Hotel
- Hilton Garden Inn Dublin Custom House
- The Gibson Hotel

### Venue details:

The Convention Centre Dublin (CCD)  
Spencer Dock, North Wall Quay  
Dublin 1, Ireland  
Phone: +353 1 856 0000

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

## REGISTER NOW!

To ensure you get a seat, register now for the 2017 IATA Industry Taxation Annual Meeting. Attendance is free of charge for IATA member airlines and SPP Members participating in industry taxation activities.