



International Fiscal Association



**IFA 75th Annual Congress  
Cancun, Mexico**

**PANEL**

**SHARING AND SHIFTING OF CORPORATE  
LOSSES - THE NEW PROFIT SHIFTING?**

**Subject 1 | Monday, 23 October 2023 | 09.00 – 12.00**

**General Reporter**

René Matteotti (Switzerland)

**Chair**

Sam Kaywood (USA)

**Panel Members**

Sylvia Dikmans (Netherlands)

Yushi Hegawa (Japan)

Don Maher (USA)

Carlos Orsolon (Brazil)

Juan Carlos Perez-Peña (OECD)

José Carlos Silva (Mexico)

Jason Yen (USA)

**Secretary**

Ximena García Torres (Mexico)