



International Fiscal Association



## IFA 73<sup>rd</sup> Annual Congress London, United Kingdom

### PANEL

## FORM AND SUBSTANCE

SEMINAR B | Monday, 9 September 2019 | 13.30 – 15.30

#### Chair

Tony Pagone (Australia)

#### Panel members

Richard Collier (OECD)

Robert Desax (Switzerland)

Michael Lang (Austria)

Philippe Martin (France)

Lionel Nobre (Brazil)

#### Secretary

Melissa Elechiguerra (Spain)