



**International Fiscal Association**

**IFA 2020 Virtual Programme  
16-25 November 2020**

**OUTLINE**

**RECENT DEVELOPMENTS IN  
INTERNATIONAL TAXATION**

**Recent developments in international taxation |  
Wednesday, 25 November 2020 | 15.00 – 17.00**

**Chair**

Chloe Burnett (Australia)

**Panel members**

Reuven Avi-Yonah (USA)

Shefali Goradia (India)

Adolfo Martín Jiménez (Spain)

Ana-Claudia Utumi (Brazil)

Scott Wilkie (Canada)

**Secretary**

Peter Scott (Australia)



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The 2020 Recent Developments panel identifies trends from the last 12 months and makes predictions about the future. We will see where Covid-related international tax concessions contrast against strengthened enforcement activities. We will cover the recent cases, including Cameco, Agri-City and Adecco (transfer pricing), Colgate, Alta-Energy and Komplexkowa (GAARs, OECD commentaries and treaty interpretation) and Irish Bank Resolution Corp (thin capitalisation and PEs). In the digital economy space, we will consider the United Nations' innovative Article 12B proposal for taxing digital services income. Updates on dispute resolution innovations will be discussed, with the latest from the Vodafone arbitration. As ever, surprises and late-breaking news will be on the agenda.