



International Fiscal Association



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

PANEL

**GOOD FAITH IN DOMESTIC AND
INTERNATIONAL TAX LAW**

Subject 2 | Tuesday, 24 October 2023 | 09.00 – 12.00

General Reporters

Craig Elliffe (New Zealand)
Sjoerd Douma (Netherlands)

Chair

Hon. Marshall Rothstein (Canada)

Panel Members

Vanessa Arruda Ferreira (IBFD Brazil)
Céline Braumann (Canada)
Luzius Cavelti (Switzerland)
Daniel Gutmann (France)
Sachit Jolly (India)

Secretary

Ilana Ludwin (Canada)