



International Fiscal Association

**Invitation to Express Interest as Speaker at the YIN Seminar at
IFA Congress 2017 Rio de Janeiro, Brazil**

YIN at IFA

During past Congresses in Amsterdam, Kyoto, Brussels, Vancouver, Rome, Paris, Boston, Copenhagen, Mumbai, Basel and Madrid, the Young IFA Network (YIN) organised a Moot Court.

YIN Moot Court Format

The YIN Moot Court will be held at the Conference Venue in Rio de Janeiro, Brazil. An acting Tax Judge (Miranda Stewart, Australia) will preside over a hypothetical tax case relating to the legal concept of corporate residence, in particular central management and control or place of effective management, to be argued by young tax academics or professionals, one side representing the Tax Authorities and the other side representing the Taxpayer. At the end of the arguments, the acting Tax Judge will render her judgment on the tax case. The fact pattern for the case, the legal issues involved, and the summary of the arguments of the parties will be made available to the delegates before the start of the Moot Court.

Expression of Interest from Asia Pacific Speakers at the Seminar

YIN members that are interested in being one of the speakers at the Moot Court are asked to express their interest to the YIN Chair, Sanjay Iyer (sanjay@iyerpractice.com), on or before **30 April 2017** along with a brief profile that will assist the Committee in the selection of the speakers.

Eligibility requirements:

1. Member of an IFA branch
2. 40 years of age or below
3. Required to register and pay for the 2017 Congress in Rio de Janeiro, Brazil
4. Required to pay for their own travel and accommodation.

For more information about YIN and its activities, please visit

<https://www.ifa.nl/YIN/pages/default.aspx>