International Fiscal Association Curaçao-Aruba-Sint Maarten

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IFA Branch Curaçao-Aruba-Sint Maarten

IFA Branch Curaçao-Aruba-Sint Maarten was established in 2002 to provide a platform for members, consisting of professionals from both public and private sector, to come together and discuss topical international tax and fiscal issues with the objective to advance international and comparative fiscal law. IFA Branch Curaçao-Aruba-Sint Maarten aims to contribute to international IFA research publications and conducting seminars across the Caribbean Region. The Branch provides a unique forum for practitioners, taxpayers, academics, government officials and the judiciary to network and interact.

Members will become a member of the worldwide central IFA network and will be invited to attend IFA meetings, eligible to author IFA branch reports and/or otherwise involved in the scientific work of IFA and receive news from the IFA branch and central IFA. For more information, visit our website www.ifa-cas.com.



IFA BRANCH CURAÇAO-ARUBA-SINT MAARTEN INVITES YOU TO A LECTURE ON **TAXING CROSS-BORDER BUSINESS INCOME IN A DIGITALIZED ECONOMY. WHERE DOES LATIN AMERICA AND THE CARIBBEAN STAND?**

PROGRAM

18.00 Welcome

Dr. Germaine Rekwest (President IFA Branch Curaçao-Aruba-Sint Maarten)

18.10 Taxing cross-border business income in a digitalized economy. Where does Latin America and the Caribbean stand?
Dr. Andrea Laura Riccardi Sacchi, Tax advisor to the General Directorate of Taxation within the Uruguayan Ministry of Economic and Finance.

Last December the UN General Assembly agreed to the Terms of Reference for the elaboration of a Tax Framework Convention, including an early protocol on the "taxation of income derived from the provision of crossborder services in an increasingly digitalized and globalized economy". The presentation will share an overview of the current state in the field, briefly analyzing different alternatives and reflecting on the future by drafting a "wish list" for a proposal beyond the dichotomy "OECD Amount A – DSTs".

19.00 Closing

19.00-20.00 Network & drinks

IFA Event 25 March 2025 18.00-20.00

International Fiscal Association

Avila Beach Hotel La Belle Alliance Curaçao

> IFA-Members: free

Non-IFA Members: ANG 35,--

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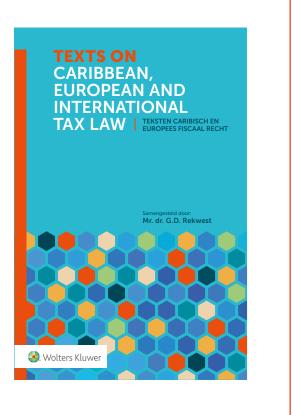
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This book is the first edition of Texts on Caribbean, European and International tax law. It contains a unique selection of legislation and regulations, case-law and policy.

Author: dr. G.D. Rekwest

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