

Tidigare kongresser

2025 Lissabon, Portugal (5-9 oktober)

Subject 1: Residence for Corporate Income Tax Purposes

Swedish branch reporter: Johan Hagelin, doktorand i finansrätt vid Uppsala universitet

Subject 2: Improper Use of Tax Treaties and Source Taxation: Policy, Practice and Beyond

Swedish branch reporter: Richard Croneberg, juris doktor i finansrätt vid Lunds universitet

2024 Kapstaden, Sydafrika (27-31 oktober)

Subject 1: Finding the meaning of nexus for taxes – past, present, and future

Swedish branch reporter: Tobias Fleischer, Setterwalls

Subject 2: Practical approaches to international tax dispute prevention and resolution

Swedish branch reporter: Peter Carlnevik, Vestas

2023 Cancún, Mexiko (22-26 oktober)

Subject 1: Sharing and shifting of corporate losses – The new profit shifting?

Swedish branch reporters: Haider Abed Ali, Svalner Skatt och Transaktion och Johan Hagelin, Uppsala universitet

Subject 2: Good faith in domestic and international tax law

Swedish branch reporter: Per Gyllenstierna, Nebis Juridik och Förvaltning

(2015 - 2022)

2014 Mumbai, Indien (12-17 oktober)

Subject I: Cross-border outsourcing - issues, strategies and solutions

Swedish branch reporter: Jérôme Monsenego

Subject II: Qualification of taxable entities and treaty protection

Swedish branch reporter: Christina Hammarstrand

2013 Köpenhamn, Danmark (11 september- 16 september)

Subject I: The taxation of passive foreign income for Groups of companies

Swedish branch reporter: Anna Gerson

Subject II: Exchange of information and cross-border cooperation between tax authorities

Swedish branch reporters: Ulrika Gustafsson-Myslinski

2012 Boston, USA (30 september- 5 oktober)

Subject I: Enterprise services

Swedish branch reporter: Pernilla Rendahl

Subject II: The debt-equity conundrum

Swedish branch reporter: Axel Hilling

2011 Paris, Frankrike (11 september- 16 september)

Subject I: Cross-border business restructuring

Swedish branch reporters: Anders Köhlmak, Maria Andersson and Karin Lagerbilleke

Subject II: Key practical issues to eliminate double taxation of business income

Swedish branch reporters: Martin Berglund and Fredrik Bexelius.

2010 Rom, Italien (29 augusti - 3 september)

Subject I: Tax treaties and tax avoidance: application of anti-avoidance provisions
Swedish branch reporter: Anna Johansson and Anders Benktsson.
Subject II: Death as a taxable event and its international ramifications

2009 Vancouver, Kanada (30 augusti - 4 september)

Subject I: Is there a permanent establishment?
Swedish branch reporter: Robert Glansberg.
Subject II: Foreign exchange issues in international taxation.
Swedish branch reporter: Jan Bjuvberg.

2008 Bryssel, Belgien

Subject I: Non-discrimination at the crossroads of international taxation.
Swedish branch reporter: Anders Erasmie.
Subject II: Taxation of interest : new tendencies.
Swedish branch reporters: Lars Jonsson and Peter Melz.

2007 Kyoto, Japan

Subject I: "Transfer Pricing and Intangibles"
Swedish branch reporters: Magnus Grive and Lars-Eric Ericsson.
Subject II: "Conflicts in the attribution of income to a person"
Swedish branch reporter: Ulrika Gustafsson Myslinski.

2006 Amsterdam, Nederländerna

Subject I: "The tax consequences of restructuring of indebtedness (debt work-out)"
National reporter: Helena Rempler
Subject II: "The attribution of profits to permanent establishments"
National reporter: Karin von Uthmann

2005 Buenos Aires, Argentina

Subject I: "Source and Residence: A new configuration of their principles"
National reporter: Mattias Dahlberg
Subject II: "Tax treatment of international acquisitions of businesses"
National reporter: Margareta Leijonhufvud

2004 Wien, Österrike

Subject I: "Double non-taxation"
National reporter: Maria Hilling
Subject II: "Group taxation"
National reporter: Bertil Wiman

2003 Sydney, Australien

Subject I: "Trends in company shareholder taxation: single or double taxation?"
National reporter: Niclas Virin
Subject II: "Consumption taxation and financial services"
National reporter: Anders Hultqvist

2002 Oslo, Norge

Subject I: "Form and substance in tax law"

National reporter: Ulrika Rosander

Subject II: "The tax treatment of transfer of residence by individuals"

National reporter: Mikael Holmgren/Kristina Benjaminsson.

2001 San Francisco, USA

Subject I: "Taxation of income derived from electronic commerce"

National reporter: Björn Westberg

Subject II: "Limits on the use of low-tax regimes by multinational businesses : current measures and emerging trends"

National reporter: Mattias Dahlberg

2000 München, Tyskland

Subject I: "Tax treatment of hybrid financial instruments in cross-border transactions"

National reporter: Anders Hultqvist

Subject II: "International tax aspects of deferred remunerations"

National reporter: Berit Rohdin

1999 Eilat, Israel

Subject I: "Taxation of non-profit organizations"

National reporter: Kent Simon

Subject II: "Advance rulings"

National reporter: Christer Silfverberg

1998 London, Storbritannien

Subject I: "Tax treatment of corporate losses"

National reporter: Lars Samuelson

Subject II: "Practical issues in the application of double tax conventions"

National reporter: Inger Paulin

1997 New Delhi, Indien

Subject I: "The taxation of income derived from the supply of technology"

National reporter: Peter Sundgren

Subject II: "The taxation of investment funds"

National reporter: Cecilia Gunne

1996 Geneve, Schweiz

Subject I: "Principles for the determination of the income and capital of permanent establishments and their applications to banks, insurance companies and other financial institutions"

National reporter: Anders Köhlmark/Ulf Tivéus

Subject II: "International aspects of thin capitalization"

National reporter: Sture Bergström/Leif Gäverth

1995 Cannes, Frankrike

Subject I: "International income tax problems of partnerships"

National reporter: Mats Andersson/Eva Jonasson-Melin

Subject II: "Tax aspects of derivative financial instruments"

National reporter: Niclas Virin/Margareta Sahlström

1994 Toronto, Kanada

Subject I: "Deductibility of interest and other financing charges in computing income"

National reporter: Peter Melz

Subject II: "National and international tax consequences of demergers"

National reporter: Lennart Larsson/Anne Ruthberg

1993 Florens, Italien

Subject I: "Interpretation of double taxation conventions"

National reporter: Kerstin Boström/Rolf Tyllström

Subject II: "Non-discrimination rules in international taxation"

National reporter: Jörgen Bengtsson

1992 Cancun, Mexiko

Subject I: "Transfer pricing in the absence of comparable market prices"

National reporter: Richard Arvidsson

Subject II: "Tax consequences of international acquisitions and business combinations"

National reporter: Ander Köhlmark/Ulf Tivéus

1991 Barcelona, Spanien

Subject I: "The Determination of the Tax Base for Real Property"

National reporter: Anders Hedman

Subject II: "Protection of Confidential Information in Tax Matters"

National reporter: Leif Alsheimer

1990 Stockholm, Sverige

Subject I: "Taxation of Cross Border Leasing"

National reporter: Lennart Blecher/Peter Nordquist

Subject II: "International mutual assistance through exchange of information"

National reporter: Stefan Vogel

1989 Rio de Janeiro, Brasilien

Subject I: "The disregard of a legal entity for tax purposes"

National reporter: Johan Salsbäck

Subject II: "Administrative and compliance costs of taxation"

National reporter: Bo Norrman/Håkan Malmer

1988 Amsterdam, Nederländerna

Subject I: "Recognition of foreign enterprises as taxable entities"

National reporter: Suzanne Knöös

Subject II: "Tax treatment of computer software"

National reporter: Peter Utterström

1987 Bryssel, Belgien

Subject I: "The fiscal residence of companies"

National reporter: Bjorn Ohde

Subject II: "Tax problems of the liquidation of corporations"

National reporter: Leif Edvardsson

1986 New York, USA

Subject I: "Transfer of assets into and out of a taxing jurisdiction"

National reporter: Bertil Wiman

Subject II: "Currency fluctuations and international double taxation"

National reporter: Per Thorell

1985 London, Storbritannien

Subject I: "The assessment and collection of tax from non-residents"

National reporter: Kent Sundqvist

Subject II: "International double taxation of inheritances and gifts"

National reporter: E. Waller

1984 Buenos Aires, Argentina

Subject I: "Fiscal obstacles to the international flow of capital between a parent and its subsidiary"

National reporter: Sten Hamberg

Subject II: "Social security contributions as a fiscal burden on enterprises engaged in international activities"

National reporter: Ulf Ryderberg

1983 Venedig, Italien

Subject I: "Tax Avoidance/Tax Evasion"

National reporter: Sture Bergström

Subject II: "International problems in the field of general taxes on sales of goods and services"

National reporter: Hans Fink

1982 Montreal, Kanada

Subject I: "The tax treatment of interest in international economic transactions"

National reporter: Hans-Georg Fornbäck/Lars Jaktling

Subject II: "Taxation of payments to non-residents for independent personal services"

National reporter: Peter Utterström

1981 Berlin, Tyskland

Subject I: "Mutual agreement - procedure and practice"

National reporter: Jan Francke/Gustaf Lindencrona/Nils Mattson

Subject II: "Unilateral measures to prevent double taxation"

National reporter: Claes Söderström

1980 Paris, Frankrike

Subject I: "The dialogue between the tax administration and the taxpayer up to the filing of the tax return"

National reporter: Christer Åstrand

Subject II: "Rules for determining income and expenses as domestic or foreign"

National reporter: -

1979 Köpenhamn, Danmark

Subject I: "The taxation of transfers of family-held enterprises on death or inter vivos"

National reporter: Claes Söderström/Per Anclow

Subject II: "The effect of losses in one country on the income tax treatment in other countries of an enterprise or of associated companies engaged in international activities"

National reporter: Per Thorell

1978 Sidney, Australien

Subject I: "Taxation of the extractive industries"

National reporter: Göran Grosskopf

Subject II: "Taxation of payments to non-residents for independent personal services"

National reporter: -

1977 Wien, Österreich

Subject I: "Inflation and taxation"

National reporter: Göran Grosskopf

Subject II: "Determination of the taxable profit of corporations"

National reporter: Claes Söderström

1976 Jerusalem, Israel

Subject I: "Tax incentives as an instrument for achievement of governmental goals"

National reporter: -

Subject II: "The definition of capital gains in various countries"

National reporter: Ulf Tivéus

1975 London, Storbritannien

Subject I: "Tax treatment of the importation and exportation of technology know-how, patents, other intangibles and technical assistance"

National reporter: Allan Stenshamn

Subject II: "Allocation of expenses in international arm's length transactions of related companies"

National reporter: Claes Söderström

1974 Mexico

Subject I: "Tax consequences of domestic and foreign corporations as vehicles for joint ventures"

National reporter: -

Subject II: "Tax problems resulting from the temporary activity abroad of employees of enterprises with international operations"

National reporter: -

1973 Lausanne, Schweiz

Subject I: "The taxation of enterprises with permanent establishments abroad"

National reporter: -

Subject II: "Partnerships and joint enterprises in international tax law"

National reporter: -

1972 Madrid, Spanien

Subject I: "The Income, fortune and estate tax treatment of household units"

National reporter: Gunnar Björne

Subject II: "Tax consequences of changes in foreign exchange rates"

National reporter: Dorothea Strömberg

1971 Washington, USA

Subject I: "The fiscal treatment of international investment trusts and mutual funds, having regard to the major regulatory and foreign exchange features in the various countries."

National reporter: -

Subject II: "Criteria for the allocation of items of income and expense between related corporations in different states, whether or not parties to tax conventions."

National reporter: Sven-Olof Lodin

1970 Bryssel, Belgien

Subject I: "The multiple burden on dividends and shares by taxation on income and capital of both corporations and shareholders; possibilities of modification."

National reporter: -

Subject II: "The national and especially international tax problems arising from the merger of enterprises."

National reporter: Gustaf Lindencrona

1969 Rotterdam, Nederländerna

Subject I: "The recognition of services and licence of incorporeal rights between parent companies and their foreign subsidiaries. Avoidance of double taxation in case of non-recognition by tax administrations"

National reporter: Sven-Olof Lodin

Subject II: "The possibilities and disadvantages of extending national tax reduction measures, if any, to foreign scientific. Educational or charitable institutions"

National reporter: -

Subject III: "Studies on International Fiscal Law"

National reporter:

1968 Montevideo, Uruguay

Subject I: "The relation between the structures fiscal systems and economic development in developing countries"

National reporter: -

Subject II: "Territorial limits of fiscal authorities on succession and wealth taxes"

National reporter: Göran Englund

1967 Stockholm, Sverige

Subject I: "Changes in the tax system as a part of stabilization policy-their technical and legal implications"

National reporter: H. Alm/Dag Helmers/Göran Linders

Subject II: "The development in different countries of the concept of a permanent establishment, notably from the point of view of harmonization in future double taxation agreements"

National reporter: Göran Linders/Dag Helmers

1966 Lissabon, Portugal

Subject I: "Les problèmes que posent sur le plan fiscal les mouvements d'intégration entre pays tant pour les Etats groupés ou non groupés que pour les groupements plurinationaux."

National reporter: Gustaf Lindencrona

Subject II: "La traitement fiscal des distributions gratuites et ses répercussions du point de vue international."

National reporter: Sven-Olof Lodin

1965 London, Storbritannien

Subject I: "The interpretation of tax laws with special reference to form and substance"

National reporter: Bertil Wennergren

Subject II: "Advance rulings by the tax authorities at the request of a taxpayer"

National reporter: E. Reuterswärd

1964 Hamburg, Tyskland

Subject I: "Les problèmes internationaux que posent, pour l'imposition des bénéfices, les régimes d'amortissement et d'évaluation, y compris la réévaluation des bilans"

National reporter: -

Subject II: "La délimitation des pouvoirs fiscaux du pays du siège ou du domicile et les pouvoirs des autres pays, ce qui concerne les sociétés de capitaux et leurs actionnaires"

National reporter: C. O. Sandström

1963 Paris, Frankrike

Subject I: "Le régime fiscal comparé au processus de la concentration des entreprises."

National reporter: -

Subject II: "Les mesures fiscales à prendre par les pays exportateurs de capitaux en vue d'encourager les investissements dans les pays en voie de développement."

National reporter: -

1962 Aten, Grekland

Subject I: "Le régime fiscal de réimportation et de réexportation de marchandises"

National reporter: -

Subject II: "Les problèmes fiscaux soulevés par les sociétés d'investissement et de placement à caractère international"

National reporter: -

1961 Jerusalem, Israel

Subject I: "Mesures unilatérales tendant à éviter la double imposition, particulièrement en ce qui concerne les aspects fiscaux des relations entre pays exportateurs de capitaux et pays en cours de développement."

National reporter: -

Subject II: "L'imposition des sociétés imbriquées"

National reporter: H. Sterner

1960 Bale, Schweiz

Subject I: "The Treatment of Capital Gains for Tax Purposes"

National reporter: Leif Mutén

Subject II: "The Interpretation of the Double Taxation Conventions"

National reporter: K. Ahlm

Subject III: "The Treatment of Debts and Interests Thereon in International Taxation"

National reporter: -

1959 Madrid, Spanien

Subject I: "Le contrôle fiscal: ses aspects juridiques, psychologiques et économiques."

National reporter: -

Subject II: "Les mesures fiscales destinées à faciliter le mouvement international des capitaux."

National reporter: -

1958 Knokke, Belgien

Subject I: "taxation des revenus de l'exploitation des brevets d'invention, marques de fabrique et modèles industriels, spécialement du point de vue international."

National reporter: -

Subject II: "La prevue en droit fiscal."

National reporter: -

1957 Wien, Österreich

Subject I: "Les garanties juridiques du contribuable à l'égard du Fisc."

National reporter: C. O. Sandström

Subject II: "L'établissement stable dans le droit fiscal national et international; la notion de l'établissement stable et la repartition du patrimoine et des bénéfices entre plusieurs établissements stables de la même entreprise."

National reporter: -

Subject III: "(Thème d'étude). La propriété intellectuelle et industrielle à l'égard du Fisc."

National reporter: Dag Helmers

1956 Rom, Italien

Subject I: "

National reporter: -

Subject II: "L'influence réciproque de la forme juridique, de la nature et des dimensions des entreprises, d'une part, de leur régime fiscal de l'autre (du point de vue national et international)"

National reporter: Leif Muten

Subject III: "La garantie juridique des contribuables à l'égard du fisc."

National reporter: Dag Helmers

1955 Amsterdam, Nederländerna

Subject I: "Le cumul des revenus du foyer familial au double point de vue de l'établissement et du recouvrement de l'impôt"

National reporter: -

Subject II: "La double imposition dans le domaine des impôts sur le chiffre d'affaires"

National reporter: -

Subject III: "Double tax burden on profits earned and distributed by limited companies"

National reporter: C. O. Sandström

1954 Köln, Tyskland

Subject I: "Tax measures to facilitate international movements of capital. Tax measures likely to encourage private savings both in movable and immovable property. International companies in national and international tax law; the influence of the existing relations between undertakings established in different countries on the determination of the taxable profits in each of these countries. Double taxation resulting from the taxing of company profits as well as from the taxing of the same profits as far as they have been distributed to shareholders viewed from the standpoint of comparative law as well as from that of tax policy"

National reporter:

Subject II: Annex

National reporter:

1953 Paris, Frankrike

Subject I: "La réforme des impôts sur le chiffre d'affaires dans les différents pays de l'Europe Occidentale, en vue de leur unification."

National reporter: -

Subject II: "Les différentes conceptions admises ou possibles pour définir la valeur fiscale des biens corporels ou incorporels."

National reporter: -

Subject III: "Les mesures fiscales susceptibles de faciliter les mouvements internationaux de capitaux dans le cadre européen de l'économie mondiale ou d'une économie continentale plus restreinte."

National reporter: -

1952 Bryssel, Belgien

Subject I: "Comparison of tax provisions for reserves and depreciation allowances. The incidence of fiscal and parafiscal charges on the costs of production"

National reporter: -

Subject II: "Tax concessions to be made by a country with a view to attracting capital and enterprise from foreign countries - including special problems of sea- and airtransport enterprises; Multilateral conventions between the countries of Western Europe in order to avoid multiple, extraterritorial and discriminatory taxes"

National reporter: -

1951 Zürich, Schweiz

Subject I: "Le lieu d'imposition des personnes physiques en matière d'impôts directs"

National reporter: B. Villard

Subject II: "Interprétation judiciaire des conventions de doubles impositions et nécessité ou opportunité d'une juridiction fiscale internationale"

National reporter: C. O. Sandström

Subject III: "Expériences en matière d'impôts extraordinaires sur la fortune"

National reporter: -