

The International Bar Association (“**IBA**”) includes over 80,000 of the world’s top lawyers and 180 Bar Associations and Law Societies worldwide. Established in 1947, with the aim of protecting and advancing the rule of law globally, the IBA was born out of the conviction that an organisation made up of the world's bar associations could contribute to global stability and peace through the administration of justice. In the ensuing 75 years since its creation, the organisation has evolved, from an association comprised exclusively of bar associations and law societies, to one that incorporates individual international lawyers and entire law firms. The present membership is comprised of more than 80,000 individual international lawyers from most of the world’s leading law firms and some 180 bar associations and law societies spanning more than 170 countries.

The IBA Taxes Committee includes over 1,100 tax lawyers from all over the world. The IBA Taxes Committee provide its members with the opportunity to meet on a regular basis and to discuss the new trends regarding international tax matters.

Throughout the years, the IBA Taxes Committee participated in several public consultations on tax matters. Given the breadth and depth of the legal expertise and experiences of our committee members, working groups within our committee have provided input on a continuous basis on various legislative proposals in the field of international taxation put forward by international institutions like the OECD, the UN and the EC. Our ambition is for our contributions to be constructive, in view of the stated policy objectives, and valuable by providing our observations and suggestions based on our members particular knowledge and experience with respect to fundamental, often international, legal themes associated with the relevant proposals.