COPENHAGEN
DENMARK
25 - 30 AUGUST 2013

IFA 2013

67th CONGRESS OF THE
INTERNATIONAL FISCAL ASSOCIATION
WWW.IFACOPENHAGEN2013.COM

INVITATION
PROGRAMME

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CONGRESS ORGANISER

IFA Congress 2013 Copenhagen ApS
Tuborg Havnevej 19 / DK-2900 Hellerup

CONGRESS SECRETARIAT

DIS Congress Service A/S
Herlev Ringvej 2c / DK-2730 Herlev
Tel.: +45 4492 4492 / Fax : +45 4492 5050
E-mail: info@ifacopenhagen2013.com / participants@discongress.com
www.ifacopenhagen2013.com

DANISH IFA BRANCH

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Att: Bente Møll Pedersen
Tel.: +45 3525 2924 / Fax: +45 3525 2536
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GENERAL SECRETARIAT OF IFA

World Trade Center
Beursplein 37 / P.O. Box 30215 / 3001 DE Rotterdam / Netherlands
Att.: Cécile Riphagen
Thea Van Dijk
Tel : +31 10 405 2990 / Fax : +31 10 405 5031
E-mail: t.gensecr@ifa.nl / www.ifa.nl

CONGRESS VENUE

Bella Center
Center Boulevard 5
DK-2300 Copenhagen S
Tel.: +45 3252 8811
E-mail: BC@bellacenter.dk
www.bellacenter.dk

WELCOME TO IFA COPENHAGEN 2013

DEAR IFA FRIENDS

It is a great pleasure to invite you to Copenhagen in 2013 for the 67th IFA Congress. This year's edition is special since we will be celebrating IFA's 75th Anniversary.

The scientific programme will cover some of today's most challenging issues in the field of international taxation and will focus on how to secure the national tax base from erosion by international transactions. The Seminars will cover topics such as cross-border loss utilization, the ever-popular recent developments in international tax and a special Jubilee Seminar.

The Congress will take place at the Bella Center with the new, stunning Bella Sky Hotel, only 9 minutes away from the city centre by Metro. All Congress hotels are located within walking distance of the Metro line, and the Congress fee covers a public transportation card.

The social programme will include an evening at the Opera, beautifully located at the waterfront opposite Amalienborg Palace, the residence of the royal family, and a Gala Dinner at the Tivoli Hotel. The excursions will introduce you and your Accompanying Persons to the history, culture and character of the city and its surroundings and will include visits to Kronborg, the Castle of Hamlet, and the Viking Ship Museum.

The Danes are one of the happiest people in the world. Wherever you go, you will find a cosy and friendly atmosphere. Take the opportunity to visit one of the world-renowned restaurants or a café in Nyhavn. Take a stroll along "Strøget", the longest pedestrian street in the world, which is also a perfect place to shop. Also don't miss a visit to the famous Tivoli Gardens or The Little Mermaid, immortalized by Hans Christian Andersen. You can get a taste of Copenhagen by viewing the film on our web site.

The Copenhagen Congress will provide the perfect setting to catch up with old friends and to meet our exhibitors end sponsors.

We really look forward to welcoming you to Wonderful Copenhagen.

Hans Severin Hansen
President, IFA Copenhagen 2013 Copenhagen ApS

INTERNATIONAL FISCAL ASSOCIATION

DANISH BRANCH OF IFA

President
Hans Severin Hansen

Secretary/Treasurer
Bente Møll Pedersen

CONGRESS ORGANISER

IFA Congress 2013 Copenhagen ApS
(reg. nr. 31478286)

ORGANISING COMMITTEE OF THE CONGRESS

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Vice-President
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Marcus Desax (Switzerland)

PERMANENT SCIENTIFIC COMMITTEE

Chair
Robert Couzin (Canada)

Future Chair
Stef Van Weeghel (Netherlands)

Vice-Chair
Wolfgang Schön (Germany)

Members

Keiji Aoyama (Japan)
Gauthier Blanluet (France)
Mukesh Butani (India)
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Armando Lara Yaffar (UN)
Jacques Sasseville (OECD)
Guillermo O. Teijeiro (Argentina)
Marius Van Blerck (South Africa)
Ji Hyun Yoon (Rep. of Korea)

Han Kogels (Netherlands), Secretary General
Frans Vanistendael (Netherlands), Director IBFD

Invited for the preparation of future Congresses:
2013 Niels Winther-Sørensen (Copenhagen, Denmark)
2014 Pranav Sayta (Mumbai, India)
2015 Madeleine Simonek (Basel, Switzerland)
2016 Fernando Serrano Antón (Madrid, Spain)

CONGRESS SUBJECTS AND SEMINARS

SUBJECT 1: THE TAXATION OF FOREIGN PASSIVE INCOME FOR GROUPS OF COMPANIES

Whether a country applies an exemption or credit system to the repatriation of profits of foreign subsidiaries, the appropriate tax treatment of income from foreign passive investments has long been a focus. Moreover, within groups of companies, issues regarding the treatment of such income can arise in the brother-sister as well as the parent-subsidiary context.
Many countries employ a controlled foreign corporation (CFC) regime to address foreign passive income. Other approaches adopted in some countries include special transfer pricing provisions, thin capitalization rules, switch-over clauses, and general anti-avoidance rules.
This Panel will first explore the policy objectives underlying the taxation of foreign passive income, with a focus on how passive income is defined and the challenges of preventing any such definition from inappropriately applying to industries that generate business income. The Panel then will compare and contrast the different approaches used by countries to address passive income, including the evolution of these approaches, their effectiveness in serving the underlying objectives, and their compatibility with obligations under treaties and other international agreements.

General Reporters: Bertil Wiman and Mattias Dahlberg (Sweden)

Chair: Barbara Angus (USA)

General
Before *the Congress all IFAmembers will receive the two Volumes of the 2013-Cahiers de Droit Fiscal International. The material will also be available in PDF and Epub on the secured part of www.ifa.nl, for which a personal password is needed. Outlines and further documents will be uploaded to the Congress Documents Database preceding the Congress.*
Directly before and during *the Congress outlines and presentation material will be made available on the Congress App.*
After *the Congress the presentation materials relating to the Subjects and Seminars will be added to the Congress Documents Database.*

SUBJECT 2: EXCHANGE OF INFORMATION AND THE CROSS-BORDER COOPERATION BETWEEN TAX AUTHORITIES

Globalization, liberalization of capital movements and technology have entailed a dramatic increase in the volume of commercial and financial international transactions and have simultaneously generated very serious challenges for national tax authorities, who face substantial difficulties controlling their taxpayers´ taxable events outside national borders. The new awareness of problems posed to the national treasuries by cross-border tax evasion and tax avoidance has strengthened international cooperation among national tax authorities and given momentum to broader Exchange of Information agreements and other initiatives (e.g. joint tax audits and shared definitions of "aggressive tax planning") which may substantially affect individuals and multinational enterprises in the way they handle their tax affairs.

General Reporter: Xavier Oberson (Switzerland)
Chair: Ricardo Gomez (Spain)

SEMINAR A: CLIMATE CHANGE AND INTERNATIONAL TAXATION

The overall objective of the Seminar is to provide Participants with an introductory understanding of climate change in an international tax policy and tax law context and the practical risks and issues. The Seminar will review the existing climate change policy means and legal framework and emphasize the main features of the corporate tax treatment of emission allowances, JI (Joint Implementation) and CDM (Clean Development Mechanism) projects from a comparative perspective. The Participants will moreover learn about the VAT issues related to emission trading. In addition, the Seminar will consider issues of double taxation and double non-taxation in the climate change context and discuss the OECD approach to this topic. Finally, the Seminar will review the issue of carbon leakage and border tax adjustments.

Chair: Jakob Bundgaard (Denmark)

SEMINAR B: CROSS-BORDER SHORT-TERM EMPLOYMENT

This Seminar will primarily investigate the practices and experiences of states after the 2010 update of the commentaries to Art. 15.2, with a view both to traditional hiring out of labour and also short time secondments within groups of companies. The employer concept is a core issue, but other important questions will also be discussed, including permanent establishment.

Chair: Frederik Zimmer (Norway)

SEMINAR C: CROSS-BORDER LOSS UTILIZATION

Globalised businesses are faced with the fact that losses may be trapped in one country, whereas the business is profitable in others. Following a general introduction, the Panel will discuss alternative policies from both a business and a revenue angle. The effects on loss recognition of various methods to avoid double taxation of income from foreign PEs and foreign subsidiaries will be illustrated on the basis of a case study. Further issues to be discussed by the Panel include: How should currency losses be dealt with? What is the impact of anti-avoidance-rules, e.g. dual consolidated loss or CFC rules? Are there planning opportunities in order to either avoid cross-border losses or to ease their utilization? What impact will the international trends regarding "BEPS" (base erosion and profit shifting) and aggressive tax planning have on the utilisation of commercial losses?

Chair: Jürgen Lüdicke (Germany)

SEMINAR D: IFA/EU

The selection of the topic will be announced on the IFA website (www.ifa.nl) and the Congress website (www.ifacopenhagen2013.com).

Chair: tbc

SEMINAR E: PROFIT METHODS AND THE ARM'S LENGTH PRINCIPLE

Taxpayers seek practical avenues to design a transfer pricing policy that is easy to manage and tailored to the nature of often unprecedented integrated business models.
When introducing the "most appropriate method" standard in 2010, the OECD removed the (formal) "stigma" attaching to profit methods, stemming from their "last resort" status. This did not come as a surprise having regard to transfer pricing rules, practices and case law across the globe. These will be touched on in more depth. Specific attention will be paid to the opportunities and pitfalls when using profit methods, best practice models tested before tax authorities, as well as possible alternatives.

Chair: Isabel Verlinden (Belgium)

SEMINAR F : IFA/OECD : BASE EROSION AND PROFIT SHIFTING (BEPS)

Growing concerns have been expressed by governments, senior officials and committees in many countries regarding base erosion and profit shifting. The OECD, at the request of the G20, has decided to address these issues. A report on Base Erosion and Profit Shifting was released in February 2013. According to that report, key pressure areas include: cross-border mismatches in entity and instrument characterisation, including hybrid mismatch arrangements and arbitrage; the application of treaty concepts to profits derived from the delivery of digital goods and services; the tax treatment of related party debt-financing, captive insurance and other inter-group financial transactions; transfer pricing, in particular in relation to the shifting of risks and intangibles, the artificial splitting of ownership of assets between legal entities within a group and transactions between such entities that would rarely take place between independents; the effectiveness of anti-avoidance measures, in particular GAARs, CFC regimes and thin capitalisation rules; and the availability of preferential regimes for certain activities. The results of this project could thus lead to revisiting some of the fundamental international tax rules. An Action Plan is to be developed in the northern Summer 2013.This Seminar will consider what the extent of the problems is, what the possible solutions are and how such solutions could be implemented if they involve a fundamental realignment of the international tax regime.

Chair: Richard Vann (Australia)

SEMINAR G :JUBILEE SEMINAR 75TH ANNIVERSARY OF IFA – "HOW WILL THE TAX SYSTEM LOOK LIKE IN 25 YEARS?"

Experienced tax experts will try to look into the crystal ball and find out in which direction we are heading and how to get prepared. Some of the questions which will be debated include: Will we continue to see a move towards VAT/GST and away from direct taxes? Will legislators give up on progressive income taxation? Will there be new taxes on the financial sector, on natural resources, or new environmental taxes? On the international side: Will the arm's length principle survive? And if so, in what form? Will we see a move towards multilateralism? What impact will the BRIC and other emerging economies have on international tax rules? What will tax administrations look like? What will be the role of tax advisors?

Chair: Michael Lang (Austria)

SEMINAR H : RECENT DEVELOPMENTS IN INTERNATIONAL TAXATION

This Seminar will look at a number of recent developments of significance to the international tax community not covered elsewhere on the programme. We will examine these developments with the aid of an expert Panel drawn from practice, government and academia. The final selection of topics will not be made until shortly before the Congress to ensure we do not miss any particularly crucial development.

Chair: Philip Baker (UK)

SEMINAR I : SUBNATIONAL TAXES AND INTERNATIONAL TAXATION

This Seminar will examine the different types of subnational taxes that are levied in various jurisdictions and the "problem" of subnational taxes and potential double taxation in the international tax context. Possible solutions, whether by treaty, domestic law or judicial action, will be discussed.

Chair: Elizabeth Johnson (Canada)

SEMINAR J : OVERHEAD AND VAT DEDUCTIBILITY (RE PE)

The topic of the Seminar is deduction of input VAT/GST on overhead costs with a particular focus on PE structures. The objective of the Seminar is twofold. First, it offers a general discussion of the relevant criteria regarding the difficult but essential distinction between direct costs and overhead costs in an international context. Second, the Seminar will provide a more in depth discussion of the regulation and handling of input VAT/GST on overhead costs in PE structures in different VAT/GST jurisdictions.

Chair: Dennis Ramsdahl Jensen (Denmark)

YOUNG IFA NETWORK (YIN)

This IFA Congress will also host special YIN events listed below. While these events are intended to attract members who are 40 and under, all IFA Members are welcome to attend. Participants interested in the YIN activities are asked to fill in the relevant part of the registration form.

MEET AND GREET RECEPTION

Sunday, 25 August / 17.30-18.30

The purpose of this reception is to give young IFA members and persons attending their first IFA Congress a chance to meet informally at the beginning of the Congress, enabling them to start building their own personal networks and to increase their benefits from attending the Congress.

PRICE: *included in fee*

YIN FUN RUN

Monday, 26 August / 06.00-07.30

Join the 5K Fun Run along the harbour to The Little Mermaid and around Kastellet – the old star-shaped fortress. Runners will meet between 06-06.30 am and the run will start promptly at 06.30.

PRICE: *included in fee*

MEETING OF THE YIN BRANCH REPRESENTATIVES

Monday, 26 August / 14.30-16.00

YIN SEMINAR

Wednesday, 28 August / 14.30-16.00

SPONSORED BY LOYENS & LOEFF

The YIN Seminar will feature three sessions. In the first session, the winner of the Mitchell B. Carroll Prize will present his or her winning thesis. Then, the winner of the Maurice Lauré Prize will present his or her winning thesis. Both prize winners will also answer questions from the delegates on his/her thesis. The third session will be a Moot Court Session. An acting Tax Judge (name to be announced) will preside over a hypothetical tax case 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 his or 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 Seminar.

PRICE: *included in fee*

YIN PARTY

Wednesday, 28 August / 20.30-01.00 / VEGA House of Music

SPONSORED BY SGG CORPORATE & FUND ADMINISTRATION SERVICES

The YIN party will be held at VEGA. Casing original 50's design gives the building a unique atmosphere, and VEGA's decor with dark wood paneling, mahogany floors, friezes, and the many original details of railings, balustrades and lamps in typical Scandinavian style are the hallmarks of VEGA. The building was originally named The People's House and was the stronghold of the Danish worker's union movement. It was built in 1956 and reopened as VEGA – House of Music in 1996 after extensive restoration.

The choice of venue and the party itself will give the young IFA members an opportunity to meet existing and new business connections and friends.

PRICE: *included in fee*

To attract more members in the early stages of their careers, IFA adopted in 2005 the Young IFA Network (YIN) initiative. The Executive Committee established the YIN Committee consisting of young IFA members to develop, propose and implement programmes, both at the Branch level and worldwide, to make IFA more attractive to young members. The IFA Branches were invited to take corresponding action at the Branch level. Since the official launch of YIN at the 2006 Amsterdam Congress, many IFA Branches have implemented YIN activities.

SPECIAL EVENTS (by invitation only)

Monday, 26 August / 11.15-12.30 / Bella Sky Hotel

GOVERNMENT OFFICIALS LUNCHEON

SPONSORED BY

All Government Officials are invited to an exclusive Government Luncheon during the IFA Congress in Copenhagen. Government officials from all over the world can look forward to an interesting key-note speech and informal networking with friends and colleagues. IFA is committed to upholding this valuable tradition of providing government officials with a unique opportunity for global tax networking during its Congress.

WHO CAN ATTEND?

Persons whose primary employment is within a public authority working with tax administration and legislation at a governmental level

CORPORATE TAX OFFICERS LUNCHEON

All Corporate Tax Officers are invited to an exclusive, not-to-be-missed luncheon. Corporate tax professionals are challenged with the responsibility of managing the worldwide tax affairs of their employers, often as leaders of large tax departments consisting of a diverse group of professionals. Many of these are, in a real sense, "player-coaches" of a team. Motivating and bringing a team together to achieve common goals is a challenging proposition requiring unique skills. While we spend an extensive amount of time on technical tax matters, learning how to manage and motivate is equally critical to success.

WHO CAN ATTEND?

Persons whose primary employment is within a corporation, business or non-profit organisation with responsibility for the tax position of that entity

ACADEMICS LUNCHEON

All Academics are invited to participate in the Academics Luncheon, which will be held for the second time at an Annual IFA Congress. IFA recognizes that tax professors play a unique role in our countries' fiscal systems and would benefit from a special opportunity to meet. The event will provide ample time to network informally with friends and colleagues from around the globe. IFA is committed to the principle of providing the academic tax community with a unique opportunity for international tax networking.

WHO CAN ATTEND?

Persons whose primary employment is teaching and researching at a university

REMEMBER: IT IS IMPORTANT THAT YOU STATE YOUR STATUS AND TICK OFF THE RELEVANT BOX IN THE REGISTRATION FORM IN ORDER TO RECEIVE AN INVITATION.

SCIENTIFIC AND GENERAL PROGRAMME

SUNDAY, 25 AUGUST 2013	
09.00 – 13.00	Meeting of the Permanent Scientific Committee
11.00 – 20.00	Registration and information
10.00 – 17.00	Meeting of the General Reporters, the Chair, the Members and Secretary of the Panel on Subject 1
10.00 – 17.00	Meeting of the General Reporter, the Chair, the Members and Secretary of the Panel on Subject 2
10.00 – 17.00	Preparatory meeting of the Chair and Panelists of Seminar A
10.00 – 17.00	Preparatory meeting of the Chair and Panelists of Seminar B
10.00 – 17.00	Preparatory meeting of the Chair and Panelists of Seminar C
10.00 – 17.00	Preparatory meeting of the Chair and Panelists of Seminar D
10.00 – 17.00	Preparatory meeting of the Chair and Panelists of Seminar E
10.00 – 11.30	Meeting of the YIN Committee
12.30 – 15.30	Free tour to the Open Air Museum for Participants and Accompanying Persons
14.00 – 22.00	Exhibition
14.00 – 16.00	Meeting of the Executive Committee
16.30 – 17.30	Meeting of the Nominations Committee
16.30 – 17.30	Meeting of the Finance Committee
17.30 – 18.30	Young IFA Network (YIN) Meet & Greet Reception
17.30 – 18.30	Lecture on Copenhagen
19.00 – 20.00	Opening Ceremony
20.00 – 22.00	Welcome Reception

MONDAY, 26 AUGUST 2013

06.00–07.30	YIN Fun Run
07.30–16.00	Registration and information
07.30–08.30	Breakfast session – Thomson Reuters – (by invitation only)
08.00–16.00	Exhibition
08.00–08.30	Morning refreshments
08.30–09.45	Plenary Session Subject 1: The taxation of passive income for groups of companies
09.00–17.00	Preparatory meeting of the Chair and Panelists of Seminar F
09.00–17.00	Preparatory meeting of the Chair and Panelists of Seminar G
09.00–17.00	Preparatory meeting of the Chair and Panelists of Seminar H
09.00–17.00	Preparatory meeting of the Chair and Panelists of Seminar I
09.00–17.00	Preparatory meeting of the Chair and Panelists of Seminar J
09.45–10.15	Coffee break
10.15–11.15	Plenary Session Subject 1: The taxation of passive income for groups of companies (continued)
11.15–12.30	Refreshment break – light lunch
11.15–12.30	Government Officials Luncheon (by invitation only)
11.15–12.30	Corporate Tax Officers Luncheon (by invitation only)
11.15–12.30	Academics Luncheon (by invitation only)
12.30–14.30	Seminar A: Climate change and international taxation
12.30–14.30	Seminar B: Cross-border short-term employment
12.30–14.30	Seminar C: Cross-border loss utilization
14.30–16.00	Afternoon refreshments
14.30–16.00	Meeting of the Program Working Group
14.30–16.00	Meeting of the YIN Branch representatives
14.30–16.00	Meeting of the representatives of Branches in the Latin American Region
14.30–16.00	Meeting of the representatives of Branches in the Central & Eastern European Region

TUESDAY, 27 AUGUST 2013

07.30–16.00	Registration and information
07.30–08.30	Breakfast session – Bloomberg – (by invitation only)
08.00–16.00	Exhibition
08.00–08.30	Morning refreshments
08.30–09.45	Plenary Session Subject 2: Exchange of information and the cross-border cooperation between tax authorities
09.00–10.30	Meeting of the Invitations Sub Committee
09.00–17.00	Preparatory meeting of the Chair and Panelists of YIN Seminar
09.45–10.15	Coffee break
10.15–11.15	Plenary Session Subject 2: Exchange of information and the cross-border cooperation between tax authorities (continued)
11.15–12.15	Refreshment break – light lunch
12.15–14.15	Seminar D: IFA/EU
12.15–14.15	Seminar E: Profit methods and the arm's length principle
14.15–16.00	Afternoon refreshments
14.30–16.00	Meeting of General and IFA Branch Reporters for 2014 Mumbai Congress Subject 1
14.30–16.00	Meeting of General and IFA Branch Reporters for 2014 Mumbai Congress Subject 2
14.30–16.00	Meeting of General and IFA Branch Reporters for 2015 Basel Congress Subject 1
14.30–16.00	Meeting of General and IFA Branch Reporters for 2015 Basel Congress Subject 2
19.00–20.00	Cultural Evening, The Opera House

WEDNESDAY, 28 AUGUST 2013

07.30–17.00	Registration and information
08.00–16.00	Exhibition
08.00–08.30	Morning refreshments
08.30–09.45	Seminar F: IFA/OECD: Base erosion and profit shifting (BEPS)
09.45–10.15	Coffee break
10.15–11.15	Seminar F: IFA/OECD: Base erosion and profit shifting (BEPS) - continued
11.15–12.15	Refreshment break – light lunch
12.15–14.15	Seminar G: Jubilee Seminar 75th Anniversary of IFA: "What will the tax system look like in 25 years?"
14.15–16.00	Afternoon refreshments
14.30–16.00	Young IFA Network (YIN) Seminar
14.30–16.15	Combined meeting of the General Council and the General Assembly
16.15–17.15	Jubilee Reception
20.30–01.00	YIN Party, VEGA House of Music

THURSDAY, 29 AUGUST 2013

07.30–16.00	Registration and information
08.00–16.00	Exhibition
08.00–08.30	Morning refreshments
08.30–09.45	Seminar H: Recent developments in international taxation
09.45–10.15	Coffee break
10.15–11.15	Seminar H: Recent developments in international taxation (continued)
10.30–12.30	Meeting of the YIN Committee
11.15–12.15	Refreshment break – light lunch
12.15–14.15	Seminar I: Subnational taxes and international taxation
12.15–14.15	Seminar J: Overhead and VAT deductibility (re PE)
19.00–23.30	Gala Dinner and Closing of the Congress, The Tivoli Hotel

FRIDAY, 30 AUGUST 2013

EXCURSION DAY

For details of the Excursion Day please refer to the Tours section.

SOCIAL PROGRAMME

LECTURE ON COPENHAGEN

Sunday, 25 August / 17.30-18.30 / Bella Center
An entertaining presentation highlighting the history, sites, and people of Copenhagen and its surrounding areas will be offered to registered Participants and Accompanying Persons prior to the Opening Ceremony.

PRICE: *included in fee*
DRESS CODE: BUSINESS ATTIRE

OPENING CEREMONY AND WELCOME RECEPTION

Sunday, 25 August / 19.00-22.00 / Bella Center
Participants and Accompanying Persons are invited to attend the Congress Opening Ceremony which will be held in the Ground Floor of the Bella Center. Please also join us for the Welcome Reception which will be held immediately following the Opening Ceremony in the exhibition area of the Bella Center. The evening will feature a variety of food and entertainment as IFA members meet old and new friends and acquaintances.

PRICE: *included in fee*
DRESS CODE: BUSINESS ATTIRE

CULTURAL EVENING

Tuesday, 27 August / 19.00-20.00 / The Opera House
The Copenhagen Opera House is part of The Royal Theatre and is one of the most modern opera houses in the world. It was designed by the famous Danish architect Henning Larsen and opened in 2005. The Opera House was a gift from the A.P. Møller and Chastine Mc-Kinney Møller's Foundation.
The Opera House is located on the Island of Holmen, which housed the Danish navy for years. Together with the Royal Palace – Amalienborg – and the Marble Church, it completes the axis through the neighborhood of Frederiksstaden started by the architect Nicolai Eigtved in 1749. The inside of the Opera House is decorated with works of famous Danish artists and architects and is an experience in itself. The evening will present a variety of the best performers of The Royal Theatre within opera, ballet and acting.

TRANSPORTATION WILL BE PROVIDED.

PRICE: *included in fee*
DRESS CODE: BUSINESS ATTIRE

GALA DINNER AND CLOSING OF THE CONGRESS

Thursday, 29 August / 19.00-23.30 / The Tivoli Hotel
The Tivoli Hotel is a fabulous theme hotel, fitted and furnished in modern design, making captivating associations with the Tivoli Gardens, Copenhagen's famous amusement park. Kim Utzon, the architect behind the hotel, has yet again delivered a stunningly magnificent building for Copenhagen, uniquely located within walking distance of the Tivoli Gardens and the Town Hall Square.

Join us for an enjoyable evening with good food and dancing and bid farewell to new and old IFA friends.

BUS TRANSPORTATION WILL BE PROVIDED.

PRICE: *DKK 750 (approx. €100) per person + 25% Danish VAT*
DRESS CODE: BUSINESS ATTIRE

TOUR PROGRAMME (for Accompanying Persons and Participants)

Come and be charmed by Copenhagen, Northern Europe's cosiest capital, packed with cafés, shops and the best restaurants in Scandinavia. Danes are among the leaders in world design, and Copenhagen offers everything from furniture design to textile design at museums and showrooms as well as several design related events. From the winding streets of the beautiful old town and grand royal palaces to the city's cutting-edge buildings and attractions, Copenhagen is the perfect blend of old and new world. Hop on a bike or stroll through the city on foot and take in its laid-back atmosphere and effortless sense of style.
DIS Congress Service A/S has put together a special selection of tours for Participants and Accompanying Persons proposing traditional sites for first-time Copenhagen visitors as well as undiscovered and unusual itineraries for lovers of "Wonderful Copenhagen".

RULES & CONDITIONS FOR TOURS:

- All tours will depart from and return to the Bella Center at the time specified on the ticket.
- You are kindly asked to announce your presence at least 10 minutes prior to the departure time. To board the bus you have to present a valid ticket, otherwise the tour guide is authorised to refuse admittance on the tour.
- Dress code: casual attire with comfortable shoes.
- All prices are per person in DKK and include VAT, transportation, entries, and an English speaking guide. Full day tours include lunch.
- You can sign up for the tours either online, by filling out and returning the enclosed registration form, or on-site at the Congress if there is still space available. However, availability cannot be guaranteed as tour reservations will be processed on a first-come-first-served basis.
- The Congress Secretariat reserves the right to adjust or change the programme as necessary. A minimum advance reservation for 20 persons per tour is required in order to operate. The Congress Secretariat reserves the right to cancel the tour in the event of insufficient advance reservations. In the event that the Congress Secretariat cancels the tour, full reimbursement will be made.
- Participants and Accompanying Persons are advised to purchase adequate coverage for health, travel and private liability insurance before departing their home countries. The Congress Secretariat cannot take responsibility for personal injury, loss or damage to private, personal property.

CLIMATE

The weather in Denmark in August is normally very pleasant, usually sunny. However, on occasion an umbrella may be useful. Daytime average temperature is around 22°C, evening temperature around 15°C. For more information, please see: www.dmi.dk

TOURS

	Sunday 25 August	Monday 26 August		Tuesday 27 August		Wednesday 28 August		Thursday 29 August		Friday 30 August	Saturday 31 August
Morning: departure at 9:00	T0 - departure 12.30	T1 T6	Full day tour: T5	T2 T9	Full day tours: T3 T8	T1 T12	Full day tour: T5	T4 T9	Full day tours: T3 T8	Full day tours, Friday: T7 T10	
Afternoon: departure at 14:30		T2				T4				Two days tours, Friday-Saturday T11, T13	

Tours during the IFA Congress		Time	DKK incl. VAT	EURO (approx.) incl. VAT
T0	The Open Air Museum	3 hours	Free	Free
T1	Grand Tour of Copenhagen	Approx. 3 hours	340	45
T2	City & Harbour Tour	Approx. 2.5 hours	415	55
T3	Royal Copenhagen Tour	Approx. 5 hours incl. lunch	825	110
T4	Architecture Tour	Approx. 3.5 hours	565	75
T5	Castle Tour of North Sealand	Approx. 7 hours incl. lunch	850	115
T6	Karen Blixen Museum and Louisiana Art Tour	Approx. 5 hours incl. lunch	825	110
T8	Roskilde – Kings and Vikings Tour	Approx. 5 hours incl. lunch	825	110
T9	Walking tour	Approx. 3.5 hours incl. lunch	340	45
T12	Castles in Copenhagen	Approx. 4 hours	490	65

Post-Congress Tours		Time	DKK incl. VAT	EURO (approx.) incl. VAT
T7	Sweden Tour	Approx. 7 hours incl. lunch	865	115
T10	H.C. Andersen Tour	Approx. 9 hours incl. lunch	1,425	190
T11	Bornholm Tour	2 days (including accommodation in double room and food & beverages)	4,840	650
T13	Legoland Tour	2 days (including accommodation in double room and food & beverages)	3,750	500
	Legoland Tour, child		2,750	367

TOUR 0 – THE OPEN AIR MUSEUM – 3 HOURS

Sunday 25 August 12.30-15.30

Around Denmark in an afternoon

Experience Denmark as it was at the time of Hans Christian Andersen. The Open Air Museum north of Copenhagen is one of the largest and oldest in the world with more than 50 farms, mills and smallholders from 1650-1940.

Visitors are invited inside the fully furnished buildings and their beautiful and lush historical gardens. The museum recreates scenes from daily life by reviving old work processes.

Come and try the hands-on activities.

The museum has a shop, a kiosk and a restaurant with a charming garden.

The tour is free for all Accompanying Persons and Participants. Please note that the tour can not be booked on-site. Pre-registration is necessary.

Included in fee.

TOUR 1- GRAND TOUR OF COPENHAGEN - 3 HOURS

Monday 26 August and Wednesday 28 August 9.00-12.00

The Grand Tour of Copenhagen is an extensive bus tour covering all the major sights of the Danish Capital.

The tour will begin at the Bella Center and pass by the magical Tivoli Gardens and the Ny Carlsberg Glyptotek. We will drive through the colourful canal district by Christiansborg Palace (the Danish Parliament). We continue on to The Old Stock Exchange and across Kongens Nytorv, which is a public square, centrally located at the end of the pedestrian street "Strøget". Here you will see the Royal Theatre - world famous for its Royal Ballet.

The tour continues past the colourful harbour district of Nyhavn – the "sunny side" and picture postcard dining spot, especially on lazy summer days. Then we will continue on to Amalienborg Palace – the Residence of the Royal Family and a regal rococo palace with four mansions. The tour also includes a visit to the magnificent Gefion Fountain and the famous Little Mermaid by Copenhagen's harbour promenade and ends at the Bella Center.

TOUR 2 – CITY & HARBOUR TOUR – 2.5 HOURS

Monday 26 August 14.30-17.00 and Tuesday 27 August 9.00-11.30

The City & Harbour Tour starts off by bus from the Bella Center and finishes by canal boat.

The coach will pass many major sights of Copenhagen, such as the National Gallery, the Ny Carlsberg Glyptotek, the magnificent Gefion Fountain and the famous square Kongens Nytorv. A pre-booked canal boat awaits to take you on a cruise through the bustling harbour of Copenhagen. From the boat you will enjoy the many wonderful towers and waterfront activities of the city. One of the great highlights is of course the Little Mermaid, a tribute to the fairy tale of Hans Christian Andersen. The cruise continues through the picturesque canals of Christianshavn, one of the oldest heritage quarters and to Frederiksholm, where historical buildings are to be enjoyed side by side with more modern architecture. The tour will end at the Bella Center.

TOUR 3 – ROYAL COPENHAGEN TOUR – 5 HOURS, INCLUDING LUNCH

Tuesday 27 August and Thursday 29 August 9.00-14.00

The focal point of this wonderful tour is Copenhagen's position as the Royal City of Denmark and the magnificent buildings within the city centre, that are associated with past and present Royalty.

The bus tour will begin at the Bella Center. Points of interest on the tour include the old residential areas of Christianshavn and Nyboder. They were developed to house the growing number of wealthy merchants and naval personnel and shipyard workers as Copenhagen developed as a thriving commercial port and naval base. You will - of course - see the Royal Palace and the beautiful Renaissance style Stock Exchange. Highlights of the tour are visits to Rosenborg Palace, where the exquisite Danish Crown Jewels can be seen, and to Christiansborg Palace - home of the Danish Parliament - where you will tour the elegant Royal Reception Rooms. After lunch at the Royal Library (The Black Diamond) the tour ends at the Bella Center.

TOUR 4 – ARCHITECTURE TOUR – 3.5 HOURS

Wednesday 28 August 14.30-18.00 and Thursday 29 August 9.00-12.30

This tour is for those with an eye for design.

The bus tour will begin at the Bella Center and proceed to Ørestaden which covers an area of more than three miles. The tour will proceed to 'The Mountain' which was finished in 2008. The same year it was voted the world's best housing project on the World Architecture Fair in Barcelona. The building has won several prestigious awards.

We will continue on to The Copenhagen Opera House. It was designed by Danish architect Henning Larsen and donated by the A.P. Møller and Chastine McKinney Møller Foundation. The tour continues to the Danish Architecture Center (DAC), which is a visionarium that develops and disseminates knowledge about architecture, construction and urban development with a focus on the future. The tour ends at the Bella Center.

TOUR 5 – CASTLE TOUR OF NORTH SEALAND – 7 HOURS, INCLUDING LUNCH

Monday 26 August and Wednesday 28 August 9.00-16.00

On this castle tour of North Sealand, the coach will drive through the fashionable resorts and exclusive residential areas, taking the scenic route along the eastern coast of Denmark.

You will visit the outer walls and towers of impressive Kronborg Castle (inscribed on the World Heritage List of UNESCO), the setting for Shakespeare's play, Hamlet. Afterwards the tour goes on to Asminderød Kro, where delicious Danish food will be served for lunch.

The tour also includes a visit to the beautiful Frederiksborg Castle, in the magnificent surroundings of Hillerød. Our tour here includes a visit inside the castle – most notably the Chapel and the Knights' Hall. The tour ends at the Bella Center.

TOUR 6 – KAREN BLIXEN MUSEUM AND LOUISIANA ART TOUR – 5 HOURS, INCLUDING LUNCH

Monday 26 August 9.00-14.00

This tour will begin at the Bella Center and proceed to Rungstedlund which was the birthplace and family home of Karen Blixen.

Here you will be able to see the author's private rooms, where the vast majority of her novels and other works were written. The tour will proceed to The Louisiana Museum of Modern Art which is located in northern Seeland, with a panoramic view across the Øresund to Sweden. The museum frames the sculpture park facing the sea, and the interaction between art, nature and architecture is unique and relaxing. Louisiana is an international museum, with a stunning collection of modern art by many of the world's greatest artists. The museum's permanent collection includes more than 3,000 works and is one of the largest in Scandinavia.

The tour includes a lunch at Louisiana and ends at the Bella Center.

TOUR 8 – ROSKILDE, KINGS AND VIKINGS TOUR – 5 HOURS, INCLUDING LUNCH

Tuesday 27 August and Thursday 29 August 9.00-14.00

The ingredients of this tour are the tough, red-bearded warriors and traders who marauded, conquered and traded with most of maritime Western Europe and their descendants, Royal or commoner.

You will reach the shallow but sheltered Roskilde Fjord which was a favoured base for the Vikings. Follow the shore of the fjord to Roskilde, where you visit the Viking Ship Museum which houses the remains of 5 Viking ships salvaged from the bed of the fjord and painstakingly preserved. Near by the Museum, The Restaurant 'Snekken' will serve you with the lunch called 'Viking for a day'. Afterwards a short drive will take you to the centre of Roskilde, for a visit to the twin-spired Cathedral. Until the early 15th century, Roskilde was the capital of Denmark - proof of its strategic importance in the early Middle Ages - and all Danish monarchs were buried here (also on The World Heritage list of UNESCO). Although no longer the capital, Danish Kings and Queens are still laid to rest in Roskilde. The tour will also include a photo shoot of Kirkerup Church – a beautiful contrast to the big Cathedral. The tour ends at the Bella Center.

TOUR 9 – WALKING TOUR – 3.5 HOURS, INCLUDING LUNCH

Tuesday 27 August and Thursday 29 August 9.00-12.30

You will experience the charming street Pistolstræde and the Round Tower which was built by King Christian IV between 1637 and 1642.

The group will meet at the Bella Center and take the Metro to Kongens Nytorv station where the walking tour begins. It was the first part of the Trinitians Complex, which combined church, library and observatory in a single building. The tour will continue to Gråbrødre Torv, an old charming square of Copenhagen with buildings in many colours. The tour also includes a view of Vor Frue Kirke which is the cathedral of Copenhagen and the National Cathedral of Denmark. It is situated on Vor Frue Plads next to the main building of the University of Copenhagen. Further on we stop at the imposing Christiansborg, the seat of the Danish Parliament, and later on have lunch on Restaurant 'Maven'. The restaurant is located at the unique street "Strædet", that offers an inspiring sense of slow-living with many quiet secluded cafés.

TOUR 12 – CASTLES IN COPENHAGEN – 4 HOURS

Wednesday 28 August 09.00-13.00

The Royal Reception Rooms at Christiansborg Palace are located on the first floor, the so-called bel-étage.

The rooms are used for official functions by the Royal Family such as New Year Levee, reception of ambassadors or gala banquets. The rooms are richly adorned with works of art rescued from the two earlier palaces as well as decorations by some of the best Danish artists from the early 20th century. Rosenborg Palace was built in the period 1606-34 as King Christian IV's summerhouse "in the country side". It was here that he died in 1648. After his death, the beautiful renaissance palace passed on to his son King Frederik III and his queen Sophie Amalie. The last king to use the palace as a residence was Frederik IV. The Crown Jewels at Rosenborg Palace date back to the 1746 will of Christian VI's queen, Sophie Magdalene. In her will she stated that her jewellery should not be passed on to a particular person but should always be at the disposal of the residing queen. Next to the Palace lies Kongens Have (The King's Garden) where Copenhageners enjoy cosy picnics in the summer time.
Amalienborg Palace is Queen Margrethe II's winter residence. The Amalienborg complex consists of four Palaces, built around an octagonal courtyard, in the centre of which stands the French sculptor J.F.J. Saly's equestrian statue of Frederik V, the founder of Amalienborg Palace and Frederiksstaden.

DISCOVER COPENHAGEN ON YOUR OWN

By bus (hop on-hop off) - Starting point: Radisson Blu Royal Hotel on Vesterbrogade across from Tivoli in front of The Liberty Column.

By bike: http://copenhagen-tours.dk/eng/biketour.html

POST-CONGRESS TOURS

TOUR 7 – SWEDEN TOUR – 7 HOURS, INCLUDING LUNCH

Friday 30 August 9.00-16.00

Experience our neighbouring country, Sweden, which lies just across the Øresund strait.

We will cross the beautiful bridge and head to the impressive cathedral in Lund, which used to be the bishopric of all southern Sweden and eastern Denmark when Skåne was part of Denmark. From Lund we will continue to Malmö, a charming and cosy city with many attractions to offer. Here we will have a guided tour on foot as well as a bus tour to the Turning Torso, which is the tallest skyscraper in Sweden and the Nordic countries. We will finish our visit in Malmö with lunch in the City Hall Cellars – Rådhuskällaren. On our way back to the Bella Center in Copenhagen, we will make a short stop at the 'Piledamsparken'.

TOUR 10 – H.C. ANDERSEN TOUR – 9 HOURS, INCLUDING LUNCH

Friday 30 August 09.00-18.00

We will meet by the Bella Center and go by bus to Odense on Funen.

We will drive across the island of Seeland to Korsør and cross the Great Belt via the imposing Great Belt bridge. On Funen we will visit Egeskov Castle which is famous for being the best preserved moat castle in Europe. Enjoy a tour of this truly magical castle and its grounds.
We will proceed to Odense the "capital of Funen" and the birth place of Denmark's most famous author and poet, Hans Christian Andersen. Later on we will enjoy a traditional Danish open sandwich lunch with beverage (beer or soda) in a local restaurant. Hans Christian Andersen's home city has changed a great deal since he was a child. Even so, there still remain buildings and specific areas in the city, which look exactly as they did when the poet was a child. The tour also includes the old part of the town, the Cathedral as well as the HC Andersen House. H.C. Andersen Museum opened in 1908 as a museum of the poet's life and work - and is one of the oldest poet museums. The museum includes an impressive collection of rare and unique editions of his works and belongings. We will then return to Copenhagen – the tour ends at the Bella Center.

TOUR 11 – BORNHOLM TOUR
– 2 DAYS INCLUDING ACCOMMODATION AND FOOD & BEVERAGES

Friday 30 August 9.00 to Saturday 31 August 19.30

Bornholm is – along with the Ertholmene island cluster – Denmark's easternmost point. The island is situated in the middle of the Baltic Sea. Thanks to its location, Bornholm has many hours of sunshine and the extraordinary, pure light has always attracted a great number of artists.

Day 1

We will depart from the Bella Center in a comfortable touring bus and drive across the bridge to Malmö in Sweden and proceed through the beautiful Swedish countryside to the coastal town of Ystad. Here we will have a short break to stroll through the pedestrian area. Later on we will depart by speed ferry to the island of Bornholm and and lunch will be served during the crossing. As soon as we arrive, the tour will start and will take approx. 4 hrs. and finish at the hotel in Svaneke, on the other side of the island.
After a a short sightseeing stop in Rønne, the tour will continue to Hammershus, Northern Europe's largest castle ruin, and also past Hammerknuden, the northernmost point on the island to the small idyllic twin-towns named Allinge-Sandvig. We will then drive along the rocky coast - the Riviera of Bornholm - to Gudhjem. In the picturesque fishing port of Gudhjem where herring is the main livelihood we will pay a visit to a herring smokehouse. Afterwards we will continue inland past typical farmhouses to Svaneke.
In the evening we will have a welcome drink in the Hotel Siemens Gård followed by an elegant 3 course dinner with drinks.
Overnight accommodation in either single room, double for single use or shared twin/double. (extra charge for a single room: DKK 250; extra charge for a double room for single use: DKK 450).

Day 2

Breakfast will be served at the hotel, and the morning will be free for individual sightseeing. You can spend time strolling around the cozy streets of Svaneke and the harbour area. Later on, we will have a guided walking tour of Svaneke. Focus will be on glass art and delicacy production: local production of candy and licorice. We will then drive by bus to Østerlars, one of the unique round churches dating back to the 13th century and very typical for this island. We will continue across the island to Hasle fish smokery, famous for the island. Lunch will be served at Hasle Smokery. We will proceed to Rønne where - time permitting - there will be some free time before heading to the ferry and back to Copenhagen.

TOUR 13 – WORLD FAMOUS LEGOLAND PARK IS AN EXPERIENCE FOR KIDS AND GROWN-UPS – 2 DAYS INCLUDING ACCOMMODATION, ENTRANCE AND LUNCHES

Friday 30 August 9.00 to Saturday 31 August 17.00

LEGOLAND is Denmark's most famous and popular amusement park for families and children of all ages.

Day 1

09.00 Meet with the tour guide and bus. The guide will be with the group for the duration of the trip.

09.30 Departure from the Bella Center in a comfortable touring bus.
We will drive across the island of Seeland to Korsør and cross the Great Belt via the imposing Great Belt bridge that spans the 18 km from the island of Seeland (where Copenhagen is situated) to the island of Funen. After reaching the island we will continue via Odense the, "capital of Funen", and the birth place of Denmark's most famous author and poet, Hans Christian Andersen to the peninsula of Jylland.

12.30 Lunch in Vejle area. Danish specialities including 1 beverage.

13.45 Check-in at Hotel Legoland, located beside the park and proceed to the park for enjoyment.

Legoland is located near Billund in mid Jutland. The park contains different "lands": Miniland (a miniature world made entirely of Lego bricks) DuploLand (for the younger) ImaginationZone , AdventureLand, KnightsKingdom, LegoCity, LegoredoTown, PiratLand. Within these "lands" the park has traditional amusements such as merry-go-rounds, boats, waterland, playgrounds. In 2011 StarWars opened in Miniland and and in 2013 a new "land" PolarLand which has s a roller coaster with 5 m drop also opened. Once the entrance fee is paid, all attractions are free of charge, except for The Traffic School and Goldigger Area.

Opening hours of the Park: 10.00-18.00.

Evening: Dinner on your own.

Overnight at Hotel Legoland in double rooms. Children under 2 years old – free of charge in parent´s bed – and if they do not occupy a seat on the bus.

Day 2

Buffet breakfast at the hotel. Spend the morning in Legoland Park. Opens at 10.00.

13.00 Lunch at the hotel.

14.00 Return to Copenhagen.

17.00 Tour ends at Bella Center.

CRUISES – TO BOOK DIRECTLY WITH TRAVEL AGENTS BELOW

MINI-CRUISE TO OSLO

http://www.dfdsseaways.co.uk/mini-cruise-breaks/oslo-mini-cruises/oslo/

The Copenhagen / Oslo route is home to some of the finest cruise ferries in the DFDS Seaways fleet. On board the CROWN SEAWAYS or the PEARL SEAWAYS, sailing to and from Denmark, you'll have access to fantastic onboard facilities including jacuzzies, game rooms, bars and restaurants, as well as comfortable en-suite cabins.

These two modern cruise ferries operate a daily service, departing at 16:45 from both Copenhagen and Oslo.

CRUISE TO THE BALTIC SEA

http://www.cruisebaltic.com/

Copenhagen is a hop for cruises to the Baltic Sea Region. The Cruise Baltic™ destinations offer a wealth of beautiful sceneries, historical attractions and exciting experiences for everyone. Choose your destination and read about the city, the attractions and the practical facts. Most cruises depart on Saturdays.

TOUR TO GREENLAND

http://www.greenland-travel.com/

Greenland is the largest island of the world and it forms part of the Danish Kingdom. The nature of Greenland is outstanding. Greenland is the land of contrasts, and the summer months in Greenland are the perfect time to experience these contrasts. You can only fly to Greenland from Denmark and Iceland, so the Copenhagen Congress gives you a perfect opportunity to go to Greenland.

INFORMATION ON CONGRESS REGISTRATION

CONGRESS SECRETARIAT

For enquiries regarding registration, accommodation, social programme and tours, please contact:

DIS CONGRESS SERVICE A/S
Herlev Ringvej 2C - DK-2730 Herlev - Denmark
Tel.: +45 4492 4492
Fax: +45 4492 5050
E-mail: info@ifacopenhagen2013.com
www.ifacopenhagen2013.com

REGISTRATION

We invite you to register online at www.ifacopenhagen2013.com. If registering by regular mail or fax, please complete the enclosed registration form and return it to IFA Copenhagen 2013 as indicated. If registering online, via mail or fax, please complete one registration form per Participant. Additional registration forms for completion via mail or fax can be downloaded from the Congress website.

Participants are requested to register as early as possible in order to secure their preferred hotel accommodation. All hotel, tour and social function registrations will be on a first-come, first-served basis. Onsite registrations will be accepted from 25 August, 2013.
To enable IFA to evaluate the target group of Participants attending the Congress, Participants are kindly requested to indicate on the Congress registration form, in which capacity they will participate in the Congress. For Participants this may be relevant for VAT deductions and also for IFA to generate target groups from the List of Participants.

During the Congress, the List of Participants including the names, firms, countries and hotel information of the Participants and Accompanying Persons will be made available to all Participants. Sponsors and third parties organising private events may be supplied with the List of Participants before the Congress. When registering for the Congress, Participants are asked, to confirm that they agree to share/or publish their personal and hotel details on the List of Participants.

**TO MAKE A FAST AND EASY REGISTRATION,
PLEASE REGISTER ONLINE ON
WWW.IFACOPENHAGEN2013.COM**

IFA Members

Please state your IFA membership number in the appropriate area on the online registration or on the registration form. IFA members will receive the 2013-Cahiers covering the General and Branch Reports on Subjects 1 and 2 of the Copenhagen Congress. IFA members will also have access to the Congress Documents Database on the secured section of the IFA website (www.ifa.nl).

Non-IFA Members

Non-IFA members are welcome to participate in the 2013 Annual Congress in Copenhagen and are also welcome to apply for membership prior to registering for the Congress. For additional information, please visit IFA at www.ifa.nl . Non-IFA members will not be supplied with the 2013-Cahiers, and will also be subject to an increased Congress registration fee.
Only registered Participants will be entitled to attend the scientific sessions of the Congress. Only registered Participants and registered Accompanying Persons will be admitted to the social programme events or permitted to book tours available through the Congress tour programme.
For security reasons, Participants and Accompanying Persons will be required to wear their Congress badges at all times during the Congress social events and tours. Children are not permitted to attend Congress scientific sessions, social events or tours unless registered as an Accompanying Person.
NB! The Definition of an Accompanying Person is: "a Participant's spouse, partner, child or other personal relation who does not have a business or scientific interest in the Congress".

REGISTRATION FEES

REGISTRATION CATEGORY	EARLY BIRD RATE *Before 1 June, 2013*	REGULAR RATE *From 1 June, 2013*	ON-SITE *From 24 August, 2013*
IFA member	DKK 9,575 (€1,275)	DKK 11,075 (€1,475)	DKK 11,825 (€1,575)
Non-IFA member	DKK 11,450 (€1,525)	DKK 12,950 (€1,725)	DKK 13,325 (€1,775)
Accompanying Person	DKK 1,875 (€250)	DKK 2,625 (€350)	DKK 3,375 (€450)

The approx. prices in € are for information purposes only (1 € = DKK 7,5 as per January 2013).

All fees are excluding VAT. 25% Danish VAT will be added. Normally, the VAT charged on the service is recoverable provided that the service is used for VAT-taxable activities. The Danish Participants will be able to deduct the VAT on the service supplied in the Danish VAT return, and Participants from non-EU member states can apply to the Danish Tax Authorities for a VAT refund in Denmark. For Participants from EU member states the application should be filed via the local tax authorities.

Your completed registration, accompanied by the fee for Congress registration, social events, tours and hotel deposit, must be sent to DIS Congress Service as indicated on the online registration or on the registration form.

THE REGISTRATION FEE FOR PARTICIPANTS INCLUDES:

- Attendance at scientific sessions and exhibitions
- Printed Congress materials, Congress kit and Congress App
- Congress programme refreshments
- Lecture on Copenhagen on Sunday, 25 August 2013
- Opening Ceremony and Welcome Reception on Sunday, 25 August, 2013
- Cultural Evening at the Opera House on Tuesday, 27 August, 2013
- Copenhagen public transportation card
- All YIN activities
- Free tour on Sunday 25 August

THE REGISTRATION FEE FOR ACCOMPANYING PERSONS INCLUDES:

- Lecture on Copenhagen on Sunday, 25 August, 2013
- Opening Ceremony and Welcome Reception on Sunday, 25 August 2013
- Cultural Evening at the Opera House on Tuesday, 27 August 2013
- Copenhagen public transportation card
- All YIN activities
- Free tour on Sunday 25 August

ADDITIONAL PAYMENT – PARTICIPANTS AND ACCOMPANYING PERSONS

- Gala Dinner at the Tivoli Hotel on Thursday, 29 August, 2013. Tickets must be purchased prior to the event via the registration form and cost DKK 750 (approx. € 100 + 25% VAT) each.
- Fees for tours

ON-SITE REGISTRATION

Registration after 23 August, 2013 will be considered as on-site registration and consequently minor delays can be expected at the registration desk, when issuing documentation and settling accounts.

FINAL REGISTRATION AT BELLA CENTER

Participants must register at the Registration Desk at the Bella Center upon arrival at the Congress. Please remember to bring your confirmation of participation.

METHODS OF PAYMENT

Payment must be made in Danish Kroner (DKK) to the order of IFA Congress 2013 Copenhagen ApS, and remitted as follows:

- BY BANK TRANSFER:
To account no: 4453-4453 11224229 – IBAN No DK7130000011224229,
Swift code: DABADKKK in Danske Bank, Frederiksberggade 1, DK-1459 Copenhagen K, Denmark.

- BY CHARGING YOUR CREDIT CARD (MASTERCARD, VISA, AMEX)

- BY ELECTRONIC INVOICE (ONLY FOR DANISH DELEGATES).
På grund af den lange ekspeditionstid for EAN-fakturaer, er denne betalingsmåde ikke mulig senere end 30 dage før konference start. EAN gebyr er på kr. 39,-

IMPORTANT: PLEASE REMEMBER TO STATE "IFA" AND PARTICIPANT'S NAME ON ALL MONEY TRANSFERS TO THE CONGRESS ORGANISER.

If you make a late payment, please bring a copy of your payment to the Congress.

TERMS AND CONDITIONS

CONFIRMATION

As soon as the Congress Secretariat receives your registration and payment, you will receive an email with confirmation of your registration with all registration and accommodation details and payment status.

It is your responsibility to ensure that all details such as address, booked events, number of tickets, hotel reservation, date of arrival and departure, etc. are in accordance with your wishes. We therefore strongly advise you to read and check the letter of confirmation of registration carefully to avoid errors. In the event of any errors in the confirmed, please contact DIS Congress Service A/S in writing immediately.

In the event that DIS Congress Service A/S has not received your full payment for the Congress fee and/or related events/tours before 10 August, 2013, booked events/tours including free events will be cancelled and you will receive a cancellation notice. The cancelled events/tours can be re-booked and paid on-site if still available.

CANCELLATION OF PARTICIPATION

(a written request is mandatory)

Pre-registered Participants who are unable to attend the Congress will have their paid fees (Congress registration, gala dinner and tours) refunded according to the following cancellation rules:

Until 14 June 2013 : full refund less DKK 750 (approx. € 100)

15 June 2013 - 14 July 2013 : full refund less DKK 2,250 (approx. € 300)

After 14 July 2013 : no refund

All refunds will be processed after the Congress.

HOTEL ACCOMMODATION AND RESERVATION

Hotel rooms at special Congress rates have been reserved by DIS Congress Service A/S for Congress Participants and their Accompanying Persons in various hotels of different categories in the vicinity of the Congress Venue and the Metro line. No shuttle service will be provided between the Congress hotels and the Bella Center. Instead, all Participants and Accompanying Persons will receive a free public transportation card.

In order to ensure accommodation which suits your needs and wishes, you are advised to book as soon as possible.

Participants who want to book hotel accommodation should indicate their preferred hotel on the online registration form or on the Congress registration form..

If it is more convenient for you to book your hotel room after registering for the Congress, it will still be possible to book and avail of the favourable Congress rate provided rooms are still available.

To book a room after registration, please send an email to participants@discongress.com

HOTELS

A map of the official Congress hotels is available on the inside back cover of the program and on the Congress website www.ifacopenhagen2013.com.
All prices are in DKK – the prices in € are for information purposes only.

Hotel – 4 and 5 stars	Category	Room type	Single room	Double room	Buffet breakfast	VAT and taxes
Bella Sky Comwell Hotel	4*	Standard	DKK 1490	DKK 1640	Included	Included
		Superior	DKK 1790	DKK 1940	Included	Included
Radisson Blu Scandinavia Hotel	4*	Standard	DKK 1395	DKK 1495	Included	Included
Hotel Phoenix Copenhagen	4*	Standard	DKK 1290	DKK 1525	Included	Included
		Superior	DKK 1390	n.a.	Included	Included
Scandic Copenhagen	4*	Standard	DKK 1390	DKK 1590	Included	Included
Hotel Neptun	4*	Standard	DKK 1475	DKK 1675	Included	Included
Admiral Hotel	4*	Standard	DKK 1535	DKK 1675	Included	Included
71 Nyhavn Hotel	4*	Standard	DKK 1350	DKK 1625	Included	Included
		Superior	DKK 1490	n.a	Included	Included
First Hotel Skt. Petri	5*	Standard	DKK 1895	DKK 2095	Included	Included

Hotel – 2 and 3 stars	Category	Room type	Single room	Double room	Buffet breakfast	VAT and taxes
Copenhagen Strand	3*	Standard	DKK 1160	DKK1350	Included	Included
		Superior	DKK 1260	n.a	Included	Included
Hotel Opera	3*	Standard	DKK 1050	DKK 1290	Included	Included
		Superior	DKK 1150	n.a	Included	Included
CABINN Metro	2*	Standard	DKK 545	DKK 675	Not included	Included

BELLA SKY COMWELL**** (VENUE)

The main hotel for the Congress is just 50 meters from the venue, the Bella Center. With its 23 floors, 812 designer rooms and 27 flexible meeting and Congress rooms, the hotel is the largest hotel in Scandinavia. Wireless internet is free and available throughout the hotel. The surrounding area offers everything from shopping at Scandinavia's largest shopping centre to golf, walks and biking trips through the areas of outstanding natural beauty. If you would like to explore Copenhagen, you are closer than you may think. Just 100 meters from the hotel, the Metro and busses will take you directly to the city centre in less than 15 minutes. Bella Sky Comwell is certified with the Green Key.

PRICES: *Standard single room DKK 1490 (€200)*
Standard double room DKK 1640 (€220)
Superior single room DKK 1790 (€240)
Superior double room DKK 1940 (€260) per night incl. breakfast and all taxes

RADISSON BLU SCANDINAVIA HOTEL****

One of the largest hotels in Denmark, the 26-floor Radisson Blu Scandinavia Hotel rises high above the city, affording stunning views of the ancient City Hall, the gilded church towers of Christianshavn and Sweden's picturesque coast. This modern, streamlined hotel features a vibrant, stylish feel and sumptuous amenities including spa services, four notable in-house restaurants and the city's only casino, Copenhagen Casino. High-speed and/or wireless internet access is free of charge for all guests throughout the hotel. The hotel provides guests easy access to Strøget, Tivoli Gardens and Town Hall Square, each just two kilometers from the hotel. It also bridges the inner city and Christianshavn, a trendy district bursting with cafes, canals and dramatic architecture. The hotel has been certified with the Nordic Swan Ecolabel.
TRANSPORT: 17 minutes to Bella Center with Metro incl. walk (distance to Metro: 650 meters)

PRICES: *Standard Single room DKK 1395 (€187)*
Standard double room DKK 1495 (€200) per night incl. breakfast and all taxes

HOTEL PHOENIX COPENHAGEN****

Phoenix Copenhagen is a 4-star deluxe hotel, which oozes atmosphere and elegance. The hotel is centrally and exclusively located in the heart of Copenhagen's financial district, just a few minutes' walk from Amalienborg Palace, Kongens Nytov, Nyhavn and the Royal Danish Theatre. The hotel has 206 elegantly decorated rooms, inspired by the Louis XVI period. The hotel's history dates back to the 17th century. Over the years, the hotel has been a firm favorite with the landed gentry as well as the noble guests of the royal family.
The metro runs directly from the airport, terminal 3, to Kongens Nytorv. Get off at Kongens Nytorv and walk to Phoenix Copenhagen Hotel in around 5 minutes. In 2008, the hotel received the Green Key certification. All guests can use the free wireless high-speed internet access.
Transport: 19 minutes to Bella Center with Metro incl. walk (distance to Metro: 550 meters)

PRICES: *Standard single room DKK 1290 (€173) / Superior single room DKK 1390 (€186)*
Standard double room DKK 1525 (€205) per night incl. breakfast and all taxes

SCANDIC COPENHAGEN****

Hotel Scandic Copenhagen is located in central Copenhagen, with stunning views over Copenhagen city, and close to attractions such as Copenhagen's Tivoli Gardens and the pedestrian street, Strøget. The 18th floor hotel has 486 rooms. When staying at the hotel, you can relax with a drink and a light meal in their atmospheric lobby bar with its mirrors and contemporary design. You can also stop by the relaxation area and unwind in the sauna, enjoy a massage and work out in the gym. Scandic offers wireless internet access throughout the whole hotel at no extra charge. The Central Station is only 500 meters away. Scandic has been consciously tackling environmental issues since 1994 – now Scandic Copenhagen has waste-sorting bins for all guests and team members.
Transport: 26 minutes to Bella Center with S-train and Metro incl. walk (distance to S-train: 300 meters)

PRICES: *Standard single room DKK 1390 (€186)*
Standard double room DKK 1590 (€213) per night incl. breakfast and all taxes

HOTEL NEPTUN****

The Hotel is ideally located near Nyhavn, a popular area with many small bars and restaurants overlooking the picturesque harbor, where several other first class hotels reside. The non-smoking Hotel Neptun is more than one hundred years old, making it one of the oldest hotels in Copenhagen. Founded in 1854 and intended as rendezvous for the bohemian and literati set this beautiful boutique style hotel situated in the heart of Copenhagen is a colorful, central location on a square near the Royal Palace, antique shops and the waterfront. The hotel has free Wi-Fi, access to computers, copy and fax-services. All guest rooms have cable television and voice mail. Many of the bedrooms open onto two atrium styled courtyards, creating an oasis in the middle of the vibrant city and adding glamour to your stay.
TRANSPORT: 23 minutes to Bella Center with Metro incl. walk (distance to Metro: 800 meters)

PRICES: *Standard single room DKK 1475 (€198)*
Standard double room DKK 1675 (€225) per night incl. breakfast and all taxes

ADMIRAL HOTEL****

This uniquely designed Copenhagen hotel is housed in a converted 18th century warehouse neighbouring the Royal Palace and the Royal Playhouse, close to the city centre and the best shopping and cultural attractions. No two rooms in this Copenhagen design hotel are alike – each has been individually decorated in close cooperation with a group of Denmark's best interior designers to reflect its own characteristic ambience. However, one feature is common to all of the rooms – they capture the feeling and the mood of the building's history thanks to their characteristic beams, the aura of the city lights and the ever-changing reflected light from the water. The hotel offers free Wi-Fi all over the hotel.
TRANSPORT: 22 minutes to Bella Center with Metro incl. walk (distance to Metro: 700 meters)

PRICES: *Standard single room DKK 1535 (€206)*
Standard double room DKK 1675 (€225) per night incl. breakfast and all taxes

71 NYHAVN HOTEL****

A sublime location in Copenhagen is just one of the things that will make your hotel stay unforgettable. 71 Nyhavn Hotel is a stylish and atmospheric 4-star hotel, situated at the end of Nyhavn, overlooking the harbour in Suhr's old warehouse dating back to 1804. The two listed warehouses which house 71 Nyhavn Hotel have acted as points of orientation for visitors to Nyhavn for the past couple of centuries. The warehouses were originally used for the storage of spices from the Far East, and the Pomeranian pine beams remain the bearing features of the buildings to this day. The hotel is just a few minutes' walk from Amalienborg Palace, Kongens Nytorv and Strøget. There are a total of 150 hotel rooms and suites, all elegantly appointed and fully in keeping with the style of the beautiful old warehouse. 71 Nyhavn offers wireless internet access throughout the whole hotel at no extra charge.
TRANSPORT: 22 minutes to Bella Center with Metro incl. walk (distance to Metro: 700 meters)

PRICES: *Standard single room DKK 1350 (€181)*
Superior single room DKK 1490 (€200)
Standard double room DKK 1625 (€218) per night incl. breakfast and all taxes

FIRST HOTEL SKT. PETRI*****

First Hotel Skt. Petri is Copenhagen's leading design hotel, and awarded the best business hotel in Scandinavia by CNBC in 2010. CNBC Business magazine placed First Hotel Skt. Petri on the 6th place of best European business hotels in their 2010 September issue. Located in the heart of the latin quarter, with its prime boutiques and coffee shops, makes Skt. Petri the perfect place to stay while enjoying Copenhagen.
All the rooms are equipped with individual temperature control, free broadband internet access (wifi), 2-line telephones, TV with international channels, minibar, and safe.
TRANSPORT: 21 minutes to Bella Center with Metro incl. walk (distance to Metro: 500 meters)

PRICES: *Standard single room DKK 1895 (€254)*
Standard double room DKK 2095 (€281)per night incl. breakfast and all taxes

COPENHAGEN STRAND***

The 3-star Hotel Copenhagen Strand is housed in one of the original warehouses on the harbour front, and dates back to 1869. The interior design reflects a rustic, lightly maritime style, making it one of the city's most charming hotels with a fantastic atmosphere.
Hotel Copenhagen Strand has 174 cozy and well-equipped rooms and offers free high speed internet in all public areas. The hotel is located close to Nyhavn and the shopping street, Strøget, and has easy access to Ørestaden, Copenhagen's airport, Metro and busses. In 2008 the hotel received the Green Key certification.
TRANSPORT: 20 minutes to Bella Center with Metro incl. walk (distance to Metro: 600 meters)

PRICES: *Standard single room DKK 1160 (€155)*
Superior single room DKK 1260 (€169)
Standard double room DKK 1350 (€181) per night incl. breakfast and all taxes

HOTEL OPERA***

Nestled among the linden trees on a peaceful side street off Kongens Nytorv is the 3-star Hotel Opera, with neighbours such as The Royal Danish Theatre and the atmospheric Nyhavn. Hotel Opera is situated just a two minutes' walk from busses, the Metro and shopping on the pedestrian street, Strøget.
The hotel's 91 stylish rooms are individually and classically decorated and all the rooms have free wireless internet. Hotel Opera attaches great importance to personal service, and the hotel is characterized by a charming, peaceful atmosphere, not least in the lobby bar, where drinks are served around the clock. Hotel Opera was built in 1869, and was a boarding house until 1950, when the buildings were converted into a hotel, giving it its characteristic classic English style.
TRANSPORT: 17 minutes to Bella Center with Metro incl. walk (distance to Metro: 350 meters)

PRICES: *Standard single room DKK 1050 (€141) / Superior single room DKK 1150 (€154)*
Standard double room DKK 1290 (€173) per night incl. breakfast and all taxes

CABINN METRO**

The CABINN Metro Hotel in Copenhagen is located in the new Ørestad region near the Copenhagen airport and the Bella Center. No other hotels near Copenhagen Airport can offer the same low rates in a modern and brand new building.
If you are looking for a nice budget hotel in Copenhagen near the airport and Bella Center, this is a good choice. All rooms have free internet, own bathroom, WC, phone and TV. All rooms have bunk beds.
TRANSPORT: 7 minutes to Bella Center with Metro incl. walk (distance to Metro: 200 meters) (walking distance to venue from the hotel: 700 meters)

PRICES: *Single room DKK 545 (€73)*
Double room DKK 675 (€90) per night excl. breakfast, but incl. all taxes

DEPOSIT, CANCELLATION AND CHANGES

Reservations of hotel rooms must include a deposit payment.
The deposit serves as a guarantee to the hotel for the first night and will be deducted from the Participant's hotel bill at check-out.

CANCELLATIONS

- Before 14 June 2013: the deposit will be refunded.
- Between 14 June 2013 and 7 August 2013: the deposit will only be refunded if DIS Congress Service A/S is able to allocate the cancelled room to another guest.
- After 7 August 2013: no refund of deposit will be made.

Please note that in case of early departure and no-show all hotels are legally authorized to charge the entire stay as booked by the customer.

All changes and cancellations must be made to DIS Congress Service A/S in writing and not to the hotel.

All bookings will be processed on a first-come first-served basis after receipt of hotel deposit, as long as DIS Congress Service A/S has rooms available.

GENERAL INFORMATION

The 67th Congress of the International Fiscal Association will be held from Sunday 25 August to Friday 30 August 2013 at the Bella Center, Center Boulevard 5, DK-2300 Copenhagen, Denmark.

ABOUT COPENHAGEN – THE HOST CITY

COPENHAGEN (DANISH: KØBENHAVN) is the capital of Denmark with an urban population of 1,213,822 and a metropolitan population of 1,947,944. With the completion of the transnational Øresund Bridge to Sweden in 2000, Copenhagen has become the centre of the increasingly integrated Øresund Region.
Copenhagen is a major regional center of culture, business, media and science, as shown by several international surveys and rankings. Life science, information technology and shipping are important industries, and research & development plays a major role in the city's economy. Its strategic location and excellent infrastructure, with the largest airport in Scandinavia, located 14 minutes by train from the city centre, have made it a regional hub and a popular location for regional headquarters and conventions.
Copenhagen has repeatedly been recognized as one of the cities in the world with the best quality of life. It is also considered one of the world's most environmentally friendly cities. The water in the inner harbour is clean and safe for swimming. 36 percent of all citizens commute to work by bicycle. Every day, they cycle a combined 1.2 million km.
Since the turn of the millennium, Copenhagen has seen a strong urban and cultural development. This is partly due to massive investments in cultural facilities as well as infrastructure and a new wave of successful designers, chefs and architects.

For further information about Copenhagen, please visit www.visitcopenhagen.dk

ACCESS/SECURITY

Name badges will be provided to Participants and Accompanying Persons during registration and will be required for admission to all Congress events.

AIRPORT

Copenhagen Airport is located 6 km from the Bella Centre and 9 km from the City Centre. The Metro from Copenhagen Airport runs directly every 2 minutes to the city centre of Copenhagen and takes 16 minutes. Please check www.m.dk for further information.
A taxi from Copenhagen Airport to the city centre costs approximately DKK 250 (no extra charge for suitcases). A taxi to the Bella Center costs approximately DKK 150.

BANKS

Normal banking hours are from 10:00 to 16:00 hrs. from Monday to Friday. On Thursday banking hours are extended to 18:00 hrs. Extended banking facilities are available at Copenhagen Central Railway Station 7 days/week between 07:00 and 21:00 hrs. There are ATMs located outside most bank branches, which accept a variety of international credit cards. The cards accepted are indicated on the dispenser.

CAR PARKING

Bella Center has extensive parking facilities. Parking fee per hour DKK 20/full day DKK 80.

CLIMATE

The weather in Denmark in August is normally very pleasant, usually sunny. However, on occasion an umbrella may be useful. Daytime average temperature is around 22C, evening temperature around 15C. For more information please see: www.dmi.dk.

CONGRESS SECRETARIAT AND INFORMATION

Before, during and after the Congress

DIS CONGRESS SERVICE A/S
Herlev Ringvej 2C - DK-2730 Herlev - Denmark
Tel.: +45 4492 4492
Fax: +45 4492 5050
E-mail: info@ifacopenhagen2013.com
www.ifacopenhagen2013.com

Congress Registration, Hotel accommodation, Tour Registration, Exhibition Information and Copenhagen information desks will be located on the ground floor of the Bella Center.
On-site opening hours for registration and information:

Sunday,	**25 August**	11.00-20.00
Monday,	**26 August**	7.30-16.00
Tuesday,	**27 August**	7.30-16.00
Wednesday,	**28 August**	7.30-17.00
Thursday,	**29 August**	7.30-16.00

CONGRESS TIMETABLE

All Congress scientific sessions will be held at the Bella Center.
Plenary and parallel sessions will start at 8.30.
Congress catering and refreshment services will be available daily in the exhibition area.

CONGRESS WEBSITE AND APP

For detailed and updated Congress information, we invite you to visit the Congress website www.ifacopenhagen2013.com. Documents pertaining to the scientific programme are available on the IFA website www.ifa.nl and on the Congress App during the Congress.

CURRENCY/CREDIT CARDS

The currency in Denmark is Danish Kroner (DKK). One krone is divided into 100 Øre. 1 Euro is approx. 7.5 DKK and 1 USD is approx. 5.75 DKK as per January 2013.
Most shops and restaurants accept Euro, but at a higher rate.
Credit cards are widely accepted – also in taxis.

DRESS CODE

Business attire is requested for all Congress functions and social events.

EDUCATIONAL CREDITS

Attending the IFA Congress sessions qualifies some Participants for continuing education credits. Please check with your professional organisation. A certificate of attendance will be available in your Congress bag.

ELECTRICITY

Electricity is supplied at 230 volts A/C, 50 Hz cycle. Adapters may be required for electrical equipment from other countries.

EMERGENCIES

Police - Ambulance - Fire Brigade= * **DIAL 112**
A First Aid officer will be present at the Bella Center during the Congress.

EXHIBITION

Exhibition Hall Opening Hours
Sunday, 25 August, 14:00 – 22:00
Monday, 26 August to Thursday, 29 August, 08:00 – 16:00
The Congress Exhibition Hall will be open daily on the ground floor of the Bella Center. The exhibition area will include exhibits by sponsors and information on future Congresses. All food and beverages will be served in the exhibition area.

INSURANCE AND LIABILITY

Neither the Congress Organiser nor the Congress Secretariat will assume any responsibility whatsoever for damage or injury to persons or property during the Congress. Participants are strongly recommended to seek insurance coverage for health and accident, lost luggage and trip cancellation.

INTERNET CAFÉ AND WIFI

Bella Center has wireless internet connection in all areas. An Internet café will be located in the exhibition area.

LOST PROPERTY

All Participants are kindly requested to report any lost or unattended items immediately to the Congress staff. In the event that you lose anything during the Congress, please enquire at the Congress Registration Desk, where any lost property will be held.

MOBILE PHONES

Contact your mobile phone service provider to confirm that your electronic devices are compatible with the European Standard.
You will receive your travel pass for public transportation on your mobile phone. This message is your "ticket" (travel pass) to public transportation during the Congress.

OFFICIAL AIRLINE

The Star Alliance™ member airlines are pleased to have been appointed as the Official Airline Network for the IFA 2013 Congress. To obtain the Star Alliance Conventions Plus discounts please see more information on the Congress website www.ifacopenhagen2013.com.

OFFICIAL CONGRESS LANGUAGE

The Congress language is English. All sessions will be conducted in English.

PASSPORT AND VISA REQUIREMENTS

The entry formalities for the Kingdom of Denmark vary according to the country of origin. Congress delegates are asked to address enquiries about entry and vaccination requirements to their travel agent or to the local Royal Danish Embassy / Consulate / Representation in their home country. Further information can be obtained on www.um.dk/en.
The Congress organisation would be pleased to send a formal letter of invitation to delegates who request an invitation letter for visa purposes. It is understood that such an invitation is intended to help potential delegates to raise funds or to obtain a visa. This does not imply a commitment from the Congress to provide any financial support. Letters of invitation may be requested from the Congress Secretariat. The letters will be sent by regular air mail. If an express delivery is needed, the delegate must order a courier at his/her own expense.

POSTER PROGRAMME

A maximum of 10 candidates will be selected for the 2013 Poster Programme. Posters will be available for viewing at the Bella Center.

PREVIEW ROOM

A preview room (speaker-ready room) will be available for Chairs, Panelists and Secretaries of all Panels to check or finalize their audiovisual presentations for the respective sessions. The rooms will have computers and printers.

QUESTIONNAIRE AND GIFT

Participants are kindly requested to complete a Congress Questionnaire which will be available in the Congress Kit. An IFA 2013 Copenhagen Congress T-shirt will be provided to those who return a completed Congress Questionnaire to the Registration Desk during the Congress.

REFRESHMENT BREAKS

Food and beverage (including vegetarian food) will be served each day in the Exhibition Hall of the Bella Center from 26 August to 29 August. Coffee and tea will be available at 8.00 prior to the morning sessions and a coffee/tea break will be held from 9.45-10.15 each day and from 14.30-16.00 Monday-Thursday.
Light lunch will be served from 11.15-12.30 on Monday and from 11.15-12.15 Tuesday to Thursday.

RESTAURANTS

Copenhagen is renowned for its good food and many excellent restaurants. Please ask at the Wonderful Copenhagen desk, if you need help in finding the perfect restaurant. Feel free to use Tripadvisor (www.tripadvisor.dk) or download the App.

SHOPPING

Shops in Copenhagen are open from:
9:30/10:00 to 18:00/19:00 hrs. Monday through Thursday
9:30/10:00 to 20:00 on Friday
9:00 to 17:00 on Saturday/Sunday.
Just 500 meters from Bella Center you will find "Fields" – Scandinavia's largest shopping centre with more than 140 shops.

SMOKING POLICY

Smoking is banned in all indoor public places and restaurants in Copenhagen.The Congress is a smoke-free event and smoking is not permitted at the Bella Center.

SPONSORSHIP OPPORTUNITIES

For Exhibit or Sponsorship opportunities, please contact:
Michael Davis
michaeld@linksgroup.ca
Tel: +1-604-739-4653

TAXES

Like other European countries, Denmark charges a value added tax (VAT) on most goods and services purchased in the country. This tax is known as “moms”. It is normally included in the price and is 25% of the sales price.

TAXIS

Licensed taxis can be recognized by the “TAXI” sign on the roof of the vehicle. To get hold of a taxi you can download the App “click a taxi”.

TIME

Copenhagen is one hour ahead of Greenwich Mean Time (GMT).

TIPPING

Tips are always included in the prices charged in taxis and restaurants.

TRANSPORTATION

Transportation to and from the official Congress hotels and venue will not be provided. Each Participant and Accompanying Person will receive a free Metro and bus pass. Remember to order your public transportation pass when you register.
For people registering online, there will be a link at the end of the registration process. Please fill in number of days and mobile phone number for both Participants and Accompanying Persons. People who register by fax or mail, will have the link send to their email.

The Metro from Copenhagen City Centre runs directly every 4 minutes to the Bella Center and takes 9 minutes. Please check www.m.dk for further information.
However, transportation will be provided for the Participants and Accompanying Persons for the Cultural evening and the Gala Dinner.

DISCLAIMER

All reasonable endeavours will be made to hold the 67th IFA Congress and to present the printed programme as scheduled under conditions which assure the comfort and safety of the Congress Participants. However, neither the International Fiscal Association nor any of its Branches, nor the Congress Organiser, their officers, employees, representatives or agents, shall have any liability to any Person as a result of any cancellation of the Congress or any of the arrangements, programmes or plans connected therewith or any loss, injury, damage or inconvenience which may be suffered by any person while travelling to or from, or during such Person’s presence in, Denmark in connection with the Congress. Participants are advised to consider procuring their own insurance against any such occurrences.

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EXHIBITORS

Bloomberg BNA

wts TAX LEGAL CONSULTING

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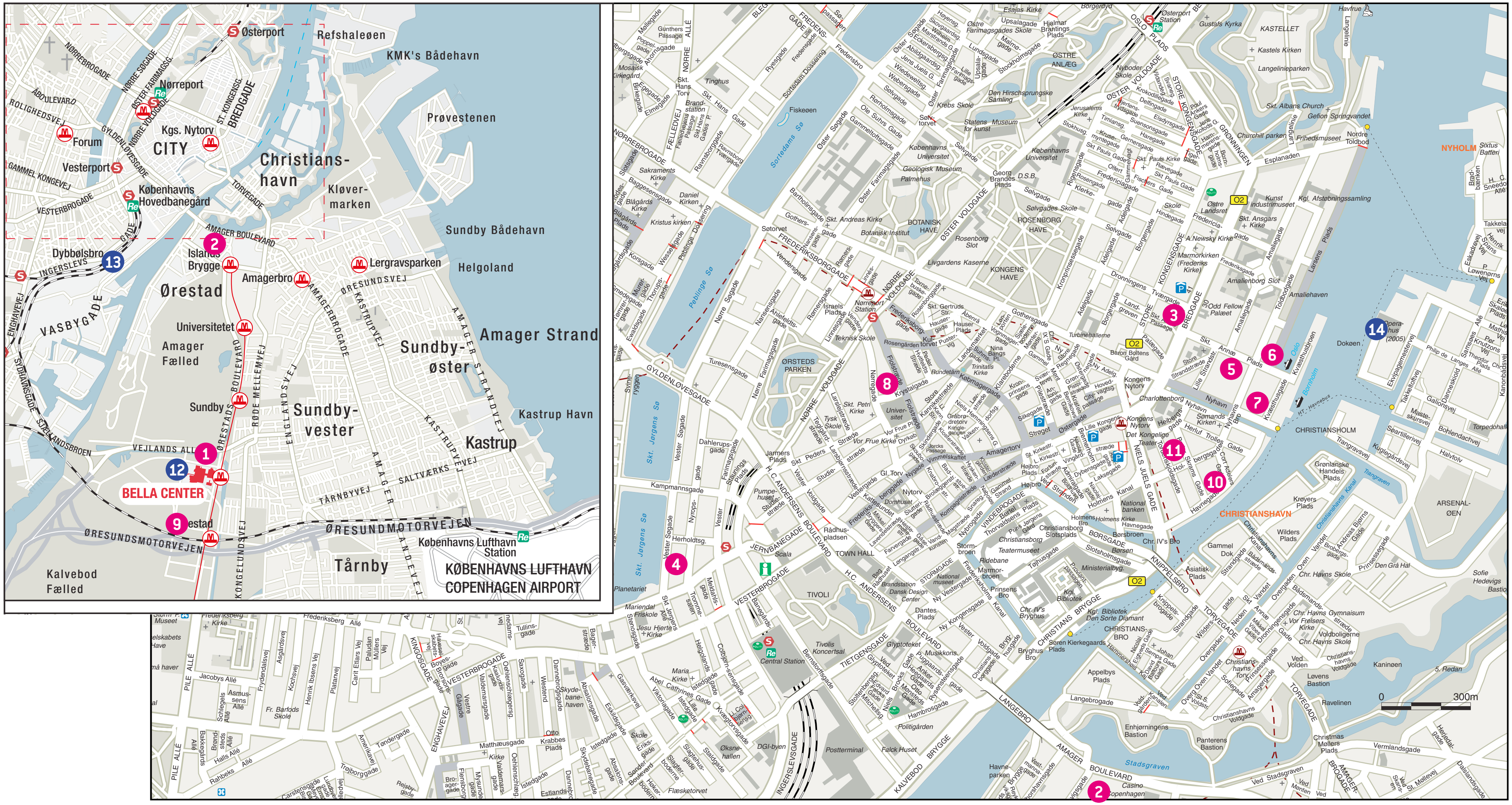
ADIT

Advanced Diploma in International Taxation

Greater Copenhagen

CITY



HOTELS

1. Bella Sky Hotel
2. Radisson Blu Scandinavia
3. Phoenix Copenhagen
4. Scandic Copenhagen
5. Hotel Neptun
6. Admiral Hotel
7. 71 Nyhavn Hotel

HOTELS

8. First Hotel Skt. Petri
9. CABINN Metro
10. Copenhagen Strand
11. Hotel Opera

VENUES

12. Bella Center
13. Tivoli Hotel
14. The Opera House

Registered Tourist Office
Pedestrian street
Other road
S-train
Metro

International Fiscal Association

JANNERUP.DK