LOOKING BACK WITH PRIDE ON A JOB WELL DONE

Some of you might feel that time passes by at breakneck speed. The year 2013 is clearly no exception, but it has been a worthwhile time.

As our Jubilee year draws to a close, we can look back with pride on a job well done: an amazing show of strength, combining hard work and celebration. At every moment, whether at our Jubilee event in Amsterdam, at the IFA Congress in Copenhagen or at the joint IBFD/IFA celebration in Kuala Lumpur, we performed as one organization, ‘One IBFD’. After beating this unifying drum for some years, it is evident that we have found that common ground, and that together we enjoy the fruits of our common endeavour. We have shown that, working together, we surpass ourselves in achieving great things.

This year saw the publication of our Jubilee book, an analytical work authored by our own research staff. We also continued to deliver to our subscribers the up-to-date high quality content they have come to expect from us. We taught a large number of tax courses all over the world, taking with us everywhere the IBFD stamp of quality.

We continued to provide assistance to governments and international organizations; in this regard, our work for the OECD and UN has been greatly appreciated. In this year, we have demonstrated the unique nature of IBFD and its rapidly growing relevance for our stakeholders. I thank you all for that!

This year has taught us the value of being steadfast – 75 years of existence is no mean feat! Yet in all those years, we have also enjoyed the benefits of change. And such a change is upon us now. In the next few days, we will bid a fond farewell to our current offices. Some of you will remember our arrival at the Wenckebachweg in 2001, when we left the remarkable buildings of the Muiderpoort. The Wenckebachweg has been our home for 12 eventful years, and it will always have a treasured place in IBFD’s history. Even so, it is now time to move on, and this move will bring IBFD back to the centre of Amsterdam, to Rietlandpark – closer to the hustle and bustle of this invigorating city.

Of course, as with any change, there will be challenges – it takes time, after all, to embrace the unfamiliar. That said, there are many delights to be discovered: the bright new offices, easier contact with colleagues, proximity to shops and restaurants, and – of increasing importance – first-class public transport.

The move also restores the library physically to its place at the centre of the organization. This reminds us of our worthy beginnings 75 years ago: as a library and documentation centre dedicated to international tax. The library’s new location is thus a good symbol of our roots and of our mission.

As we prepare ourselves for the move, I would like to thank you all for your cooperation throughout the whole process and for your very valuable feedback freely given. I trust that the move to the new building will inspire us all to create new successes while holding onto the things that have kept us strong.

Please enjoy a well-deserved holiday break among your family and friends: you have all earned it.

Sam van der Feltz, Chief Executive Officer
The IFA Malaysia Branch and IBFD jointly organized a very successful two-day international tax conference for the first time in Kuala Lumpur on the occasion of the 75th anniversary of both organizations. These sister organizations were founded simultaneously in The Hague in 1938 to pursue a common goal: the study and advancement of international and comparative tax law. The number of participants far surpassed the expectations of the organizers (only 150 delegates were targeted), considering that this was the first time a truly international tax conference was held in Malaysia.

Altogether, there were 280 participants with over 30% being foreign delegates. There was a wonderful mix of delegates from accounting/tax firms, legal firms, tax authorities, universities and corporate organizations, including financial institutions. Twenty-three countries were represented, and all plenary and panel sessions were structured as panel discussions. All presentations were made available to the participants solely by digital means.

Although there was no specific session on BEPS (base erosion and profit shifting), it was mentioned in literally all the plenary sessions, as this is a phenomenon which has certainly shaken up the tax world. Nevertheless, in the Asia-Pacific region, most Asian economies are adopting a "wait and see attitude" before any specific responses to BEPS are initiated.

The main plenary sessions were:

- Regional Asia-Pacific Tax Trends – Where are We Heading? (chaired by the author)
- The Role of Anti-Avoidance Rules in Taxation – Striking a Balance between the Taxpayer and Authority (chaired by the witty Jan de Goede of IBFD)
- Tax Planning in the 21st Century – Navigating the Tax Minefield (chaired by Kang Beng Hoe from Taxand Malaysia)
- The Transfer Pricing Conundrum - Untying the Gordian Knot (chaired by S.M. Thanneermalai of PWC Malaysia)

There were various concurrent panel sessions on issues related to corporate tax managers, developments in model tax treaties, the use of criminal provisions and sanctions to enforce tax compliance, cross-border contracts and tax issues, tax litigation, cross-border trade, the inexorable march of VAT/GST and investing in the new ASEAN tigers.

All sessions were well-attended and interesting and the overall feedback was that the conference was of a very high technical standard. We were asked repeatedly when the next conference would be held.

Finally, as co-organizer, the IBFD brand was very visible in the exhibition area, occupying a strategic location which was a hive of activity during the various breaks.

Dr Veerinderjeet Singh, IFA Malaysia Branch Chairman & Member, Board of Trustees, IBFD

HELLOS AND GOODBYES

Joiners
Maria Estela Ferreiro Serret Academic Activities, Postdoctoral Research Fellow

Change of Function
Shee Boon Law Senior Principal Research Associate
João Félix Pinto Nogueira Adjunct to the Academic Chairman

Leavers
Nataniel Durojaiye Marketing, Marketing Coordinator
Hetty Visser EPD, Staff Member EPD
Richard Resch Academic Activities, Assistant to the Academic Chairman
Greg Posey Marketing, Senior Marketing Coordinator
Navin Panicker Sales Asia, Regional Account Manager
Nary Dolan Sales US, Regional Account Manager
MOVING OFFICE – FINAL QUESTIONS

It is only a matter of days now before IBFD is going to move. Most IBFD staff visited the new office for the meeting and drinks on 21 November. So what has been done at the building since then? Moreover, what is going to happen next week? Questions for Edwin Ignatius.

How are the renovation and decoration at Rietlandpark 301 going on?
Right now everything is done, from the very rudiments to the finishing touch. All the rooms, the library, the kitchen, the pantries and the bathrooms are installed. The reception area has been finished as one of the last things. The foils on the glass walls are applied, the ones with the reed design in a larger format than originally planned, 1.35 in height now, as the smaller form turned out not to cover the walls sufficiently.

We expect a lot of sunlight, especially in the west side of the building where the windows are large, so a system of roller curtains has been fitted which can cover up all of the windows if necessary. These curtains are patched with small holes, so that you can still look outside.

What about the emptying of the present building?
On schedule as well. People have been clearing up and throwing away old stuff for several weeks, if not months. Office equipment like desks, chairs and cupboards have been labelled by Bir and me, as well as the art on the walls. IT has followed in our trail to put stickers on the computers and their components. Whatever else individual staff members need to take, is to be packed in three boxes. We have started to move books from the storeroom as of 9 December to the new library. When that is done, the office move will begin.

In what state has the present building to be delivered back to the owner?
In the current state, so with the kitchen and restaurant, the walls inserted by IBFD and the auditorium. Especially the kitchen and restaurant are useful, because the two other renters, Hays and Transfer Pricing Associates, are going to stay here. It saves us a lot of time of course, not having to bring the building back into a plain casco state.

What happens on Friday 20 December and after?
No doubt it will be a rather chaotic day for everyone who is working then. At three o’clock the actual transports begin, but the movers will be around all day. The moving company, Saan, IT and Bir and I will continue on Saturday, when all office equipment and computers will be unpacked and installed. When people arrive at the new building on Monday 23, they should be able to unpack and store their individual stuff. The telephone lines will be connected at eleven o’clock a.m., so somebody will be present at the Wenckebachweg to take the calls at reception there. It is the week of Christmas, so I don’t expect it will be overly busy, but of course the phone must attended to.

When everything is unpacked and set up, we will focus on fine-tuning individual working places, make sure that everybody is settled comfortably, and put up the white boards and works of art again. However, it will be somewhat different than at the Wenckebachweg and I would like to ask people first to see if they can get used to their new set-up. Of course we will look for solutions when someone is not comfortable, but change often takes a bit of getting used to, so I hope that people will give the new environment a chance.

What is going to be done with the archives?
The library archives will be digitized. They are shipped to England for that purpose and then sent to Belgium where they will be deep-stored for at least a year. Mind you, we are talking about the archives now. The books in the library and in our storeroom are moved to the new building.

In some newspapers it was mentioned that the owner of one or more buildings at the Rietlandpark was in financial trouble. How does this affect the office IBFD is going to rent?
It will not affect the office IBFD is going to rent. The property owner the newspapers wrote about belonged to a German group of investors in real estate that owned another building at Rietlandpark. The owner of the IBFD building is not related to that group and the other owner’s situation has no consequences for him.

The office at Rietlandpark hosted an All Staff and drinks on 21 November and the Board of Trustees Meeting on 14 December. How did people like the building?
The response was very positive. People thought the rooms are large and they liked the way the light goes through all the glass windows in the building. IBFD will soon organize some more events: New Year’s breakfast is due on 6 January and the opening will be on the 16th. So the parties are not yet over after December.
On 22 October 2013, at the annual meeting of the Committee of Experts on International Cooperation in Tax Matters of the United Nations in Geneva, IBFD presented its report on the use of the specific UN Model provisions in tax treaties concluded from 1997 to 2013. This research, performed at the request of the UN Committee, is a continuation of the research carried out by IBFD in 1997 for the period 1980 to 1997.

Similar research was carried out by IBFD in 2011, but it was limited to the treatment of services in the tax treaties from 1997 to 2011. This time the research was much more extensive. Whereas the 1997 and the 2011 researches dealt with 811 and 1,585 tax treaties, respectively, the 2013 research covered 1,811 tax treaties and approximately 60,000 provisions.

Despite the complexity of the project, it proceeded entirely according to plan. The preparations started already in November 2012 with the development of the tools necessary to manage the research. Just as in 2011, Jaap van der Meulen of IT developed the spreadsheets, which were instrumental to the success of the project.

The research began in January 2013 for which a big team was composed that worked on the project from January to September. The assistance given by the University of Lodz (Poland) and E&Y (Milan), which made available Ziemek Kukulski and Matteo Cataldi, respectively, as coordinators of the project for a period of three months each, was indispensible. The multilingual IBFD team, consisting of Noah Gaoua, Carlos Gutierrez Puente, Ridha Hamzaoui, Katja Jacobs, Ivana Kireta, Lydia Ogazon, Andreas Perdelwitz and Anapaula Trindade, was coordinated by Giulia Gallo.

The initial research required the utmost attention of the team members. The identification of a specific UN provision in a treaty can be challenging. If a provision follows literally the wording of the UN Model provision, it is a relatively simple affair. However, this is not always the case. There are deviations that have the same meaning in different terms, but more often deviations affect the meaning of the UN Model provision. All such deviations had to be identified, assessed, categorized and analysed, which was complicated by the fact that many treaties were not available in English.

The project was set up in such a way that it is possible to compare the results with the results of the earlier researches. Furthermore, the results of the treaties concluded between UN countries, between OECD countries and between UN and OECD countries can be compared, which offers better insight into the position of the various categories of countries and, in particular, has added value for tax treaty negotiators and policymakers both at the UN and elsewhere.

The presentation of the report was very well received at the plenary meeting of the Committee and a lively debate followed. The results of our research were referred to several times during the subsequent days by Committee members, country representatives and observers. The final results of the research will be published in the March issue of our Bulletin for International Taxation and, thus, benefit an even larger audience.

For us, it was a privilege and a real pleasure to work so intensively for so long with such a dedicated team on this monumental project for the United Nations.

Wim Wijnen and Jan de Goede

CONGRATULATIONS ...

... Dora Marroquin with the birth of her daughter Sophia Delores, born on 28 August.
IBFD FAREWELL

Dear Friends,

Friday, 13 December, will be my last day at IBFD. Some people were kind enough to organize this drink as an occasion to say goodbye to all of you. But don’t be fooled, this is not a goodbye party. If you say goodbye to someone, you expect him or her to come back. Don’t worry, I will not come back like the cat with nine lives. This gathering is a real and irrevocable farewell in two senses.

First, it is a farewell by all of us from this building. We will be here for one more week, and then it will be over and out to the new building at Rietland Park. I know that some people are not happy with this move. The elder among you remember the opening ceremony of our current IBFD building on 26 October 2001. That was a happy occasion for all, because the move was from a cluster of disparate buildings, some of which were quite old, to a single shining new building. Many of you will have spent a large part of your professional lives in this building and have come to consider it a friend. Separating from a friend is not a happy occasion. Some of you fret about space and noise in the new building, and how to get to one of the toilets in the library, but basically this move to the new building should be seen as a challenge. Young people like challenges and although IBFD just celebrated its 75th birthday, it has a young staff, and one way to stay young is to rise to the challenge. So my wish in saying farewell to this building is: go for it and make it a happy move.

The second sense of this farewell is me leaving IBFD for good. We often say “Bye Bye” in life, because we expect to see each other again. And, of course, I hope to see all of you again but, unfortunately for many of you, this “Bye Bye” will be final. This final “Bye Bye” gives me the opportunity to say how much I enjoyed working with all of you over the last seven years. IBFD is a unique and stimulating international working environment full of young people, at least from my point of view. It is a dream to start your career here, but I can assure you that it is also a dream to end your career here, and I have been so fortunate to live this dream. I am quite sure that the seven years of hard work at IBFD have prolonged my life expectancy from age 85 to age 92!

My wife, Rosa, has been asking me many times, “What are you now going to do?” because she does not really expect me to retire. Well, I can assure her – surprise, surprise – I really am going to retire. Not with a bang, not with a whimper, but in the way general MacArthur told the US Congress he would back in 1951 when he retired at age 71: just by fading away. Hence the phrase, “Old soldiers never die, they just fade away”. Indeed, I will fade away from my professional activities for two good reasons: one obvious and the other less obvious.

The obvious reason is that after a certain age, like it or not, your physical and spiritual capabilities diminish, and that is the sign to retire and leave professional activities to younger people. The better way to do this is to leave in time and not to wait until the inevitable has happened.

The less obvious reason is the fundamental change in time perspective. Most of you still have a life expectancy of 20 to 50 years. That is a time span equal to eternity, where you cannot see the end of the road. Once you are past 70, however, your time span is reduced to 10 or 15 years, or even less, and the end of the road becomes clearly visible. This visibility of the end of the road completely changes the perspective from which you view your life. During most of your lifetime, you look from your start in the past to your goals in the future. After a certain age, you look from the future to the past. Professional achievements and relationships become less important for those final years because they stop when you effectively retire, unless they have resulted in personal friendships or achievements which continue to guide and serve younger generations. And we should admit that most of our professional achievements do not have that result.

What becomes important are close relationships with persons who will carry your personal image and message beyond your lifetime. These persons are your lifetime professional friends, your spouse or life companion, your children, grandchildren and great-grandchildren, if you are so lucky to grow old enough to see them. Life is almost completed, your record is there for everyone to judge and look from your start in the past to your goals in the future. After a certain age, you look from the future to the past. Professional achievements and relationships become less important for those final years because they stop when you effectively retire, unless they have resulted in personal friendships or achievements which continue to guide and serve younger generations. And we should admit that most of our professional achievements do not have that result.

Frans Vanistendael
CROSS BORDER COOKING

BEEF CALDERETA

Christmas celebrations are always big events in the Philippines. The *Noche Buena* (Christmas Eve) is one of the traditions that most families celebrate. The family gathering takes place after midnight and continues into Christmas Day.

Christmas day lunch then continues until dinner and is an open house to close family, extended family, friends and neighbours. Food is in abundance and among the food traditionally prepared is the Caldereta, a Spanish influenced dish that can be cooked with beef, pork and goat. Long low simmering makes the meat so tender while the spices, chorizo, peas and olives add richness to the flavour. I know that I am definitely home for the holidays when I smell my mother cooking her mouth watering version of the Caldereta.

**Ingredients**
1 kilo stewing beef cut into chunks; 3 garlic cloves, crushed and chopped; 2 chorizo sausages sliced diagonally; 1 onion, finely chopped; 4 cups water; 1 cup red bell pepper, cut into strips; 1 cup tomato sauce; 1/2 cup liver spread or liver paste (processed using blender); 1 tsp. crushed chilli; 3 large bay leaves; 2 cups potatoes, sliced; 2 cups carrots, sliced; cooking oil; 2/3 cup green olives; salt and pepper to taste

**Cooking Procedure**
1. Heat the cooking oil in the pan and fry the carrots and potatoes until colour turns light brown
2. Remove the fried carrots and potatoes from the pan and set aside
3. In the same pan where the vegetables were fried, sauté the garlic and onions
4. Add the beef and simmer for 5 minutes
5. Add water and let the beef boil until tender (about 30 minutes if using a pressure cooker or 1 to 2 hours if using an ordinary pot)
6. Add the tomato sauce and liver spread and simmer for 10 minutes
7. Add green olives, carrots, bay leaves, bell pepper, crushed chilli and potatoes then simmer for 5 to 8 minutes. Stir in cooked chorizo
8. Add salt and pepper to taste
9. Serve with rice

**Myra Flaminiano, GCD**

LIBRARY BENCHMARK

Early in 2013, Laura Roest commissioned us (Vivienne Winterman and Dion Lindsay) to investigate what you, the users, need from the library, and how the libraries of other influential organizations meet the challenges that they have in common with IBFD’s Library and Information Centre. It’s a pleasure to be asked to write an article about it all for Tax Haven!

Firstly, we greatly appreciate the contribution many of you made to the results of our investigations through the staff survey, the external client survey and the benchmarking questionnaires and interviews. Thank you very much for your time and effort! In a small but material way, there is a reward for two lucky winners of iPads, the result of a prize draw for participants who wanted their names to go in the hat. The winners are: João Nogueira (internal) and Marta Villar Ezcurra (external).

Secondly, we would like to share with you some of the results from the report. Since the report including appendices totalled 169 pages, we can only give you a little taste, so here goes:

1. Respondents had very high praise for the friendliness and support of the staff and for the services they provided.
2. Of course, respondents wanted even greater access to electronic information and aggregated (“federated”) searching across the databases of IBFD and other publishers. Many respondents drew on experiences from their academic days, and even though the parallels are not as clear-cut as one might think, the comments were appropriate and very welcome.
3. Those external clients who could visit IBFD in Amsterdam really liked the physical library as a source of hard-to-find printed information and as a great place to do research. Those who couldn’t visit in person appreciated the opportunity to use the library via the web as a bigger source of tax information than their on-site library could provide.
4. Some of the services the respondents requested for future consideration are actually already provided by the library. This is often the case with other libraries and confirms how important it is to market all one’s services. Other requested services and developments are being actively considered by the library, and you will be hearing more about them.
5. The benchmarking contributors (the heads of seven institutional libraries of worldwide importance) are all facing challenges of digital/physical balance, delivery and use of electronic information, and increasing user expectations. They are all happy to network with Laura to share ideas and experiences.

Lastly, but very importantly, we were treated wonderfully both by IBFD and all the participants we spoke to. We are delighted to know you all and look forward to hearing about the future successes of the library and its community!

Vivienne Winterman and Dion Lindsay
As 2013 comes to an end, the IBFD Asia-Pacific office can look back at an extremely hectic and productive year.

Researchers from the Kuala Lumpur, Beijing and Amsterdam offices had a busy year, not just ensuring that chapters were up-to-date and recent developments reported timely for the Tax News Service but also delivering the Asia-Pacific Tax Bulletin, Transfer Pricing Memo, investment guides and the soon-to-be-launched Global Mobility database.

In addition to the bread-and-butter publications and databases, the team was also keenly involved in a range of other activities over the year.

On the tax training services front, it certainly has been a busy year with a number of open and in-house courses successfully concluded in both Kuala Lumpur and Singapore. We were asked to train an Asian tax authority on the Taxation of e-Commerce as well as the Criminal Investigation and Prosecution of Tax Offences.

Not forgetting IBFD’s not-for-profit and knowledge sharing mandate, the team also carried out the following activities in the region:

- an Anti-Money Laundering and Anti-Tax Evasion course was conducted by Victor van Kommer, Bart Kosters, Rachel Saw and Piyush Gupta in cooperation with the Inland Revenue Board of Malaysia’s (IRBM) Tax Academy. This was followed by a Taxation of Financial Markets course conducted by Aurobindo Ponniah together with a couple of external instructors. Both these courses were attended by tax administrators from the Asia-Pacific, Africa and Middle East regions; and

- a five-day Introduction to Tax Treaties programme for the Cambodian tax authorities. As Cambodia has not concluded any tax treaties to date, the training conducted by Jan de Goede and Rachel Saw was intended to familiarize the tax authorities with the concept and role of tax treaties as well as help prepare them to enter into treaty negotiations.

2013 also saw us increase our engagement with Indonesia, which will be a country of focus in the coming years. As part of our activities, we successfully concluded an agreement with the Indonesian General Department of Taxation to act as hosts for the 2014 Asian Tax Authorities Symposium. Additionally, we launched the inaugural Asian Tax Lecture Series in Jakarta. The premiere lecture was titled “Interest Deduction, Corporate Groups and Tax Jurisdictions: A Hitchhiker’s Guide to an Aspect of the BEPS Project” and delivered by Prof. Yoshihiro Masui of the University of Tokyo.

On the China front, IBFD’s office was busy with a number of activities, including the fifth instalment of its Tax Lecture Series titled "Developing a General Anti-Avoidance Policy: Striking a Balance", which was presented in Shanghai by Prof. Judith Freedman of the University of Oxford. The year also saw:

- Jan de Goede deliver lectures at Renmin University while Shiqi Ma delivered lectures at the School of Economics at Fudan University and the Central University of Finance and Economy;

- Shiqi Ma and Ying Zhang organize a visit to IBFD’s headquarters for a delegation from the Chinese Certified Tax Agents Association; and

- Ying Zhang provide training to the China National Offshore Oil Corporation on how to facilitate tax issues with the use of the IBFD database.

In addition, the team attended a number of important events/conferences throughout the region, including the IFA-Central University of Finance and Economy tax conference in China, the International Tax Conference in India, the Study Group of Asian Tax Administrators annual meeting in Korea, the Pacific Islands Tax Administrators Association annual meeting in Solomon Islands and the Asia Tax Forum in Singapore, amongst others.

Finally, the regional office in Kuala Lumpur had the pleasure of closing IBFD’s 75th Jubilee celebrations. The entire team gathered together and hosted a highly successful joint Asia-Pacific Tax Conference with the IFA. The conference, held from 28-29 November 2013 in Kuala Lumpur, was attended by almost 300 delegates and saw a number of panellists share their experience and knowledge on a variety of issues. The highlight of the two-day event was the Gala Dinner hosted by IBFD, where tax authorities, professionals, in-house advisors and academics joined IBFD staff for an enjoyable evening of good food and drink.

Aurobindo Ponniah, AP Office
AMERICAS 2013 REVIEW AND LOOKING AHEAD TO 2014

The Americas team has been busy this year meeting clients and finding new prospective clients. A main thrust of our business has been optimizing and converting our current accounts to packages and collection sets more appropriate for their needs. While we still have much to do, we are very near our annual budget goal.

Casey has had multiple up-sales and new sales with accounts like Amazon, Salesforce.com, Accenture and Visa. He has travelled to Houston, San Francisco, Seattle, Portland, Los Angeles and San Diego to keep expanding the IBFD footprint far beyond Amsterdam. His hard work is to be commended, and he is already planning his strategy for 2014 and the trips within his territory to match.

Nary has done an exceptional job this year in completing most of the optimization of the accounts in her territory. She attended an IFA Canada conference in Montreal earlier this year to continue to push IBFD forward in Canada. She also travelled to Boston, Philadelphia and Toronto and made multiple visits to clients in northern Virginia, Washington, D.C. and Maryland. Sadly, she has left our team and will be greatly missed for her contributions to our success.

Dora has assisted in continuing our standardization of team activities and processes, ensuring that they are more in line with the global Customer Support and Sales procedure. This made it especially seamless when she took a break to have her baby, Sofia Dolores, on 28 August. Dora's efforts prepared the Americas sales team to work more smoothly with the Customer Support team in Amsterdam while she was on maternity leave. She returned to the office as of 2 December, and it is great to have her assistance and contribution once again.

Wooje continues to set Tax News Service write-up records at IBFD. He is a "TNS Machine"! In addition, he has helped the team with several client research questions. It has been especially helpful to have a researcher in the Americas office to provide even more timely customer research support, and Wooje's contributions to the Americas team are much appreciated.

During the year, I have also had the opportunity to get out and meet clients and prospects. I have travelled to New York repeatedly to continue to strengthen our client presence, but also to try and build new relationships. In addition, I have been to Miami, Mexico City, Chicago, Atlanta and areas of New Jersey. Firms are scrutinizing their investments in informational resources more than ever due to the economic challenges of the past few years, thus, it is satisfying to be able to demonstrate to them the outstanding online database resource that is the IBFD Tax Research Platform.

While the team has done well this year, with each visit to clients and new prospects I continue to realize that there is much to be done in these vast American continents.

In sales, research and customer support, the work is never done, and when you are IBFD you are passionate and eager to show the professional tax practitioner world what this well-respected, non-profit foundation has to offer. IBFD’s future is bright in the Americas, and we must continue to work even harder to take our business to the next level. We greatly appreciate the support all of you at the head office and at our Asian locations have offered us over this past year.

From our region to yours, Happy Holidays and all the best in 2014.

Steven Stroschein, Americas Sales Manager

IBFD CORRESPONDENT IN ... BEDRI PEÇI REPORTING ON KOSOVO

For which IBFD publications do you work?
I am a regular correspondent for European Tax Surveys (ETS), responsible for updating the chapters on Kosovo.

How long have you been a correspondent for IBFD?
I have started writing for European Tax Surveys in January 2010.

How did your relationship with IBFD come about?
In September 2009, Mr Juhani Kesti, who, in his capacity as editor of IBFD's online service European Tax Surveys, had read an article of mine regarding the Kosovan taxation system, suggested a cooperation between myself and IBFD, in the form of a draft country survey for Kosovo. It was my pleasure to write this draft survey and I will always be grateful to Mr Kesti for his intermediary role.

How does the contribution work? Do you make your own suggestions, or does IBFD make specific requests?
There is an excellent cooperation between myself and the current editor of ETS, Mr Marnix Schellekens. Marnix makes suggestions on topics that he thinks would be of particular interest to readers, whereas I usually make suggestions that I think are relevant from a Kosovan perspective.

What work do you do outside of IBFD?
I am a professor at the University of Pristina, "Hasan Prishtina", lecturing on subjects related to financial law (tax law, budgetary law) at bachelor, master and doctoral level. Starting from February this year, I have also been a non-executive board member of the Central Bank of Kosovo, which is the highest financial authority in the country.
What are your plans for the future?
I will further continue with my research and academic work at the university, which I greatly enjoy. I will also continue working at the Central Bank of Kosovo and, of course, for IBFD.

What did you eat last night, and who cooked it?
Last night my wife and I had dinner at home. My wife cooked traditional Albanian food – vegetable pie.

What's your favourite TV programme?
I like the news, films, music programmes and documentaries best. I find National Geographic channel very interesting. Other channels that I often watch are Discovery, CNN and BBC.

Do you have any other message for our readers?
IBFD products (documentation and publications) have facilitated my work very much and my suggestion to readers of *Tax Haven* is to make use of these informative and useful products, as these will enhance your knowledge in the field of taxation and help you in achieving your career goals in the future.

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**A BRIEF HISTORY OF SANTA CLAUS**

One thing is clear: Christmas traditions differ in every country in which they are celebrated.

The pre-Christian Germanic peoples centered their winter celebration, Yule (which is still mentioned in the same breath as Christmas), around the god of Odin. Odin was a white-bearded gift-giver from the north who rode a grey horse and often delivered runes as presents (much like the chocolate letters that *Sinterklaas* brings). Odin had black ravens, Huginn and Muninn, who gathered information for Odin, serving a function similar to *Zwarte Piet*. Odin is father of the Norse thunder god, Thor; later on Santa Claus will have reindeer named Donner (thunder) and Blitzen (lightning).

Meanwhile back in Christendom, Saint Nicholas (270 – 343), bishop of Myra, was an actual historical personage who became known as the patron saint of children. Because his remains were interred in the then-Spanish city of Bari, it became tradition that he came from Spain, and was assisted by his Moorish pageboy, *Zwarte Piet*. In the middle ages, students began to celebrate Saint Nicholas festivals in schools and later in the towns. During the Dutch Golden Age, the Calvinist regents banned such celebrations, just as the Puritans in England also banned Christmas on the grounds that it was unbiblical, even pagan.

Dutch settlers brought the *Sinterklaas* tradition with them to New York in the seventeenth century, where it slowly mixed with the British tradition of “Father Christmas”. In the U.S., the American Santa Claus evolved from the Dutch *Sinterklaas*, itself a contraction of *Sint Nicolaas* (others say it came from the German *Sankt Niklaus*). Washington Irving (best known as the author of “Rip van Winkel”) Americanized *Sinterklaas* into “Santa Claus” in his *History of New York* (1809), a lampoon of Dutch culture in New York. In Irving’s work, Santa Claus departs from the bishop Saint Nicholas; he is depicted as a fat Dutch sailor in a green winter coat and smoking a pipe. In a dream sequence he drives a flying wagon.

In the landmark poem “A Visit from St. Nicholas” (1822) (“’Twas the Night Before Christmas” is the famous first line) Saint Nicholas leads a reindeer-led flying sled, and the children hang their stockings by the chimney. He is still called Saint Nicholas (not Santa Claus), but many other elements of the modern American Santa Claus are present. The “jolly old elf” has lost all traces of the Bishop Saint Nicholas.

Some 19th century Americans, in an attempt to Christianize the arguably pagan Santa Claus, also called Santa “Kris Kringle” (German for Christ child). To this day Christmas celebrations in the U.S. include both the purely religious celebrations of the birth of Christ as well as the less Christian Santa Claus stories.

Political cartoonist Thomas Nast in *Harper’s Weekly* (1863) drew Santa Claus dressed in a fur coat and smoking a clay pipe. Nast's Santa Claus was decidedly pro-Union in the American Civil War (1861-65), so was used for political purposes.

Some of the final touches on the American image of Santa Claus were created by the Coca-Cola company, which in 1931 created a series of advertisements in which Santa either gives Coke as a present, or it is left for him as a present (a more sugary treat than the carrot left *Sinterklaas’* horse).

After World War II, the American images of Santa Claus were exported around the world (along with Coca-Cola and other icons of American culture). Saint Nicholas still retains his traditional bishop’s appearance in Continental Europe.

Finally, here is an overview of differences between the Dutch *Sinterklaas* and the American Santa Claus.

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**Sources**

http://www.arthuriana.co.uk/xmas/pages/santa.htm
http://www.stnicholascenter.org/pages/origin-of-santa/
# Sinterklaas vs Santa Claus – Overview of Differences

<table>
<thead>
<tr>
<th>Key Feature</th>
<th>Sinterklaas</th>
<th>American Santa Claus</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recognized in</td>
<td>Netherlands, Belgium, Germany, Austria</td>
<td>United States; known the world over</td>
</tr>
<tr>
<td>Year-round residence</td>
<td>Lives in Spain</td>
<td>Lives at the North Pole</td>
</tr>
<tr>
<td>Marital status / Family</td>
<td>Bachelor / Celibate bishop</td>
<td>Married to Mrs Claus (no kids)</td>
</tr>
<tr>
<td>Date for giving presents</td>
<td>Gives gifts on 5 December</td>
<td>Gives gifts on 25 December (or night before)</td>
</tr>
<tr>
<td>Helpers</td>
<td>Is helped by (Black) Petes</td>
<td>Is helped by elves</td>
</tr>
<tr>
<td>Transportation</td>
<td>Rides a white horse (Amerigo) and on a steamboat</td>
<td>Rides a sleigh pulled by flying reindeer (Dasher, Dancer, etc., and later Rudolph)</td>
</tr>
<tr>
<td>Location of gifts</td>
<td>Puts gifts in shoes</td>
<td>Puts gifts in stockings or under the Christmas tree</td>
</tr>
<tr>
<td>Food that children leave</td>
<td>Carrot for the horse</td>
<td>Cookies and milk for Santa, optional carrot for the reindeer; later, a Coca-Cola</td>
</tr>
<tr>
<td>Birthday</td>
<td>6 December</td>
<td>25 December (same birthday as Jesus in popular tradition)</td>
</tr>
<tr>
<td>Suit</td>
<td>Bishop’s garb (with cape)</td>
<td>Red suit, white fringe, black belt</td>
</tr>
<tr>
<td>Hat</td>
<td>Wears a bishop’s mitre</td>
<td>Wears a red and white winter cap with a white pom-pom on the end</td>
</tr>
<tr>
<td>Carries</td>
<td>Shepherd’s crosier</td>
<td>Big sack of toys</td>
</tr>
<tr>
<td>Punishments</td>
<td>Punishments for naughty range from light (no candy) to severe (kidnapping to Spain for flogging by Black Petes)</td>
<td>Leaves a lump of coal as gift; no corporal punishment</td>
</tr>
<tr>
<td>Is a writer?</td>
<td>Writes charming poems that point out the foibles of the recipient</td>
<td>Not much of a writer</td>
</tr>
<tr>
<td>Intelligence network</td>
<td>Relies on the Petes to gather information</td>
<td>Essentially omniscient (“He sees you when you’re sleeping; he knows when you’re awake.”)</td>
</tr>
<tr>
<td>Experiences “senior moments”?</td>
<td>Sometimes charmingly senile, relying on the Petes to remind him of things</td>
<td>Sharp as a tack</td>
</tr>
<tr>
<td>Awareness of each other</td>
<td>Acknowledges that Santa exists</td>
<td>Never acknowledges the existence of Sinterklaas</td>
</tr>
</tbody>
</table>
Another Xmas, another survey about Xmas discomforts ... this year the question was:

What is the most unwanted Xmas present you ever got?

Boyke Baldestwing:
A big ham with all kinds of marinades while I am a vegetarian. Gave it to a Netherlands Antillean acquaintance and added a pine apple for desert.

Elizabeth Plomp:
My most unwanted Christmas present was one of those scratchy-wool jerseys my granny knitted herself. I left it in the back of my cupboard until I had outgrown it!

Cristian San Felipe:
A necktie, definitely the most unwished thing ever....... me? wearing a tie? seriously?

Yvette Cheung:
A teapot … because I have plenty in my cupboard already.

Jeroen van Meerten:
Having my tonsils removed just before Christmas. Even as a child that is not what you want.