



74th Congress of the International Fiscal Association in Berlin

4–8 September 2022



GENERAL TERMS AND CONDITIONS OF PARTICIPATION IN EVENTS ORGANIZED BY IFA Germany Services GmbH

1. Scope of application and contract subject

1.1 The following General Terms and Conditions (hereinafter "Participant GTCs") regulate the contractual relationship between IFA Germany Services GmbH, Breite Str. 29, 10178 Berlin, as the Organiser of its own events, and the Participants.

1.2 A contract is deemed to be concluded between IFA Germany Services GmbH, represented by MCI Deutschland GmbH, and the applying party (hereinafter "Participant") upon binding application and following a booking confirmation, e.g. for courses/workshops/seminars, hotel accommodation or evening and supporting programmes (hereinafter "application").

1.3 The following Participant GTCs apply to the application for participation in the events named in Section 1.2 of these Participant GTCs and thus to the legal relationship between the Organiser and the Participant.

1.4 The services and obligations of the Organiser can be found in the respective event announcement, either in printed or electronic form. The Organiser reserves the right to make changes.

2. Technical requirements for participation

The Participant will be responsible for satisfying the technical requirements for participation in a hybrid or digital event. The Organiser's "Technical Requirements Catalogue", which can be viewed at www.ifatax2022, documents the detailed and comprehensive technical requirements, presented in a way that is easily understandable.

3. Application, conclusion of contract, registration, cancellation

3.1 Any internet pages, other advertisements and notices from the Organiser about events will not be understood to contain an offer to conclude a contract. Instead, they represent a request for the Participant to submit an offer. Should there be any changes, the Organiser will announce these publicly and upon telephone request without undue delay.

3.2 For selected own events, the Organiser may confirm bookings itself as part of its own (pre-)registration or via external, legally independent entities.

3.3 The Organiser's own registration takes place as follows:

b) If participation is cancelled up to and including 04.08.2022, the participation fee will be reimbursed, minus a processing fee of 25% per person. After this date, no refund will be issued.

c) No refund of the participation fee will be possible in the event of non-attendance or early departure.

d) Cancellations must be declared in writing and are to be addressed exclusively to MCI Deutschland GmbH.

e) In the event of any special requests regarding invoicing, these must be communicated in advance during registration. A processing fee of €10.00 will be charged for subsequent changes to invoices.

3.4 The following also applies to applications for **courses/workshops/seminars**:

a) In the event of booking changes for fee-based additional scientific events, a processing fee of €10.00 will be charged for each change.

b) If participation in an additional paying event is cancelled up to and including 04.08.2022, the participation fee will be reimbursed, minus a processing fee of 25%. After this date, no refund will be issued. cancellations must be communicated in writing. No refund will be possible in the event of non-attendance or early departure.

3.5 The following also applies to applications for **hotel accommodation (if applicable)**:

a) here is only limited capacity available in hotels. To ensure that a sufficient number of rooms is available for the event, the hotel contracts are concluded a long time in advance. In some cases, hotels publish short-term special promotional rates for a limited number of rooms, which may differ from the agreed prices.

b) In the event of partial or complete cancellation of the hotel reservation up to and including 04.08.2022, for cancellations of one night, the costs of that night must be paid. In the event of a cancellation of two or more nights, 50% of the total accommodation costs to be canceled must be paid.

In the event of a cancellation after 04.08.2022 or in the event of non-attendance, all hotel nights will be invoiced and/or debited as booked. In the event of non-attendance, the entitlement to the booked room will expire at 9:00 a.m. local time on the following day.

c) A processing fee of €20.00 per booking will be charged for changes to arrival and departure dates (no partial cancellation) and for name changes.

d) If the reserved hotel room confirmed by MCI Deutschland GmbH is not available on arrival at the hotel, the hotel will be liable for all costs incurred.

e) The advance payment made to MCI Deutschland GmbH in the full amount will be forwarded to the booked hotel.

3.5 The following also applies to applications for **social programme**:

a) A minimum number of participants is required for all programmes. If the stated minimum number of participants is not reached up to 14 days before the start of the conference, IFA Germany Services GmbH reserves the right to cancel and reimburse the advance payment made.

b) In the event of cancellation or non-attendance by the Participant, no refund will be issued.

4. Group Data Management (applicable for group bookings)

4.1 Upon receipt of your payment, you will receive by e-mail an internet link giving you direct access to your group portal. You will be able to enter names, allocate your reservations, settle open invoices and download documents.

a) Through this personalised portal, you will be able to enter your participants' details and assign the services you have purchased such as registration and/or hotel bookings.

b) Names of all participants (registration and/or accommodation) must be submitted and reservations assigned online before 19.08.2022.

c) Any modifications and cancellations are to be communicated to MCI's team by email in order to be validated (please refer to the points «Modification & Cancellation» above to view the charges relating to these operations).

4.2 The Group Leader hereby commits to manage group registrations and/or hotel reservations using the tools proposed by the official registration and/or housing bureau. The reservation system's portal will be used to respect relevant registration and, if applicable, accommodation deadlines. Access to this tool will be provided upon full payment of deposits required.

4.3 Contact information is to be entered in the system including the full coordinates of the participant of the event. No generic agency coordinates will be accepted if reservations are handled by a third party or on the behalf of a sponsor.

4.4 Reservations for registration and/or housing will then be assigned and updated through the reservation system's portal and managed by the group leader or its internal representative.

4.5 MCI, as the Official Registration and/or Housing Bureau will not be responsible for entering contacts' coordinates nor assigning services on behalf of the entity hereby engaged in this contract.

4.6 Should the Group Leader or the entity engaged in the present contract choose not to proceed with the proposed online tools, **MCI will charge a fee of €18.00 per participant**, to import the participants' detail information under the group or **a fee of €27.00 per participant** to import the participants' detail information under the group and assign the corresponding services, provided that the full coordinates are supplied.

4.6 Group Data Privacy Policy:

The group leader agrees and warrants that:

a) the personal data have been collected, processed and transferred and will continue to be collected, processed and transferred in accordance with the relevant provisions of the applicable data protection law (and, where applicable, has been notified to the relevant authorities);

b) the transfer to, and processing by, MCI pursuant to this Agreement is not prohibited by a statutory or contractual duty of confidentiality;

c) prior to any transfer of personal data, it has informed the data subjects and has complied with any notification and/or registration set forth by the applicable data protection law; in particular, the intended purposes of the collection, processing and transfer of personal data have been communicated to the data subjects;

d) the data subjects are provided with their right of access, correction, blocking, suppression or deletion as available under applicable data protection law;

e) it has taken and will take all reasonable measures to verify the correctness of the personal data and ensure that incorrect or incomplete personal data will be corrected, completed or destroyed prior any transfer of such data to MCI;

f) it will inform MCI of any specific requirement from any data subject or any relevant authority on how personal data should be processed;

g) it will inform without delay MCI of any request from any data subject or any relevant authority to rectify, update or delete any personal data;

h) after assessment of the requirements of the applicable data protection law, it will ensure that the security measures are appropriate to protect personal data against accidental or unlawful destruction or accidental loss, alteration, unauthorized disclosure or access, in particular where the processing or transfer involves the transmission of data over a network, and against all other unlawful forms of processing, and that these measures ensure a level of security appropriate to the risks presented by the processing and the nature of the data to be protected having regard to the state of the art and the cost of their implementation;

i) it will provide MCI, when so requested, with copies of relevant data protection laws or references to them of the country in which the [group leader] is established;

j) it will respond to enquiries from data subjects and authorities concerning processing of personal data by MCI;

k) it will notify within 72 hours delay MCI of any actual, potential or alleged breach of the provision of this Clause;

The group leader hereby commits with the present [Data Protection and Privacy Policy](#).

5. Booking price, fees, and discounts

5.1 Unless otherwise specified, the published booking prices represent final prices including the statutory VAT.

5.2 In principle, the Organiser does not grant any discounts. In individual cases, however, an agreement on a discount may be made.

6. Availability, quantity

The booking will be made exclusively based on the availability of free places. It is the responsibility of the Organiser to determine the availability.

7. Due date of payment, payment methods

The booking price and any shipping and processing fees that may arise will be due for payment upon conclusion of the contract for the booking and booking confirmation.

8. Receipt of booking confirmation, obligation to notify defects

8.1 The booking confirmation is only received in the electronic format using the "self-printout" procedure: The booking confirmation will be sent exclusively to the email address specified by the Participant.

8.2 The Participant will be responsible for the accuracy of the information provided upon application. A fee of €10.00 will be charged for name changes and for lost or forgotten name tags.

8.3 In principle, no right of exchange will apply.

9. Forwarding of confirmed bookings

9.1 With a view to avoiding disruptions to the event and criminal offences in connection with attending the event, enforcing bans from the premises and preventing the resale of applications at excessive prices, it is in the interest of the Organiser to restrict the forwarding of confirmed bookings. The Participant is not permitted:

- a) to sell confirmed bookings at a higher price than the Organiser's sales price,
- b) to sell confirmed bookings for commercial purposes or to use them publicly for advertising or marketing purposes without the express prior written consent of the Organiser,
- c) to forward confirmed bookings for a fee or free of charge to persons who have been banned from the events by the Organiser,
- d) to forward confirmed bookings for a fee or free of charge to persons who are not specialist staff.

9.2 Should the Participant violate Section 9.1 above, the Organiser will be entitled to terminate the existing legal relationship with the Participant extraordinarily and without notice. In this case, the Organiser will block the booking and deny the Participant access to the event.

10. Cancellation, postponement and discontinuation of the event

10.1 If the event is cancelled due to force majeure, either party may withdraw from the contract. In this case, the mutual rights and obligations will lapse. Both Parties will bear its own expenses incurred up to that point.

10.2 If an analogue event is discontinued, the Participant will be entitled to a refund of the booking fee paid so long as the discontinuation occurs in the first half of the event and the discontinuation is attributable to the Organiser. Where the event is discontinued, the Organiser will be liable in accordance with Section 11 of the Participant GTCs.

10.3 For reasons of the practicality of the event, the Organiser reserves the right to change the location or time of the event, and to change the event format from analogue to hybrid or virtual. Before incurring larger expenses as part of attending the event (travel, accommodation, etc.), the Participant is strongly recommended to make a written or telephone enquiry with the Organiser on the day of the event.

10.4 If the event is cancelled, the location and/or time and/or date are changed, especially if the event cannot take place due to the COVID-19 pandemic, the booking fee will be reimbursed upon presentation of the corresponding application, minus a processing fee of 18%. If the location and time of the event are changed, the Participant will only be entitled to a refund if, taking into account the Participant's interests, they cannot reasonably be expected to accept the new event venue or the new event start time. If an event is moved to a new event location and/or to a different starting time and/or to a different date, the booking will also be valid for the new event location, the new event start time and/or the new event date. The Organiser will be entitled to issue vouchers in accordance with the Voucher Act without charging a processing fee.

10.5 If the format of the event is changed to hybrid or virtual, new participation fees will apply dependent on the type of the adjustment. Any excess participation fee will be reversed by the Organiser following the conclusion of the event.

10.6 If virtual parts of the event or the entire virtual event fail due to technical faults that are attributable to the Organiser, a partial refund of 20% will be issued if the content of the event can be made available to the Participant on demand at a later date. A refund of the participation fee in the amount of 100% will be issued if the Participant cannot reasonably be expected to accept the lack of interaction with the virtual event. The burden of proof of unreasonableness lies with the Participant.

10.7 In the event of technical malfunctions that cannot be rectified by the Organiser within 4 hours on the same day of the event or on the following day, a hybrid or virtual event will be deemed to have been discontinued. The Organiser will be entitled to make ad hoc offers to the Participant in order to manage the partial discontinuation of the event, such as subsequent rescheduling of the event. If the event is subsequently made available to the Participant on demand because they cannot attend the new event date, the compensation rule according to Section 10.6 sentence 1 will apply.

11. Liability

11.1 Unless otherwise specified in these Participant GTCs and the following provisions, the Parties will be liable as required by law in case of breaches of contractual and non-contractual obligations.

11.2 The Organiser will only be liable for compensation for damages—irrespective of the legal grounds—in case of intent or gross negligence by the Organiser or the Organiser's legal representatives or vicarious agents. The Organiser will only be liable for simple negligence of the Organiser or the Organiser's legal representatives or vicarious agents in case of:

- a) damages resulting from injury to life, limb or health, and
- b) damages resulting from violations of essential contractual obligations (obligations on whose fulfilment proper Contract performance depends and on compliance with which the other Party relies and may rely); in this case, the liability of the Organiser will be limited to compensation for foreseeable, typically occurring damage.

11.3 The exemption from liability in Section 11.2 above also applies to the liability of the Organiser's vicarious agents and legal representatives.

11.4 The liability limitations resulting from Section 11.2 above shall not apply if defects are fraudulently concealed by the Organiser or the Organiser's representatives or if features and/or the quality of the work have been guaranteed. The same applies to claims of the Participant under the German Product Liability Act [Produkthaftungsgesetz, ProdHaftG].

11.5 The Participant will only be entitled to withdraw from the contract or to terminate it due to a breach of obligation not related to a defect, if such a breach of obligation is attributable to the Organiser. The Participant's free right of termination of the participant contract (in particular, pursuant to Section 649 of the German Civil Code) will be excluded. In respect of any other matters not mentioned above, the statutory requirements and legal consequences will apply.

12. Image recording

12.1 Upon booking confirmation, the Participant agrees that photographs and other optical and acoustic recordings made during the event by press representatives, the Organiser or their authorized third Parties can be used by the Organiser as part of analogue and digital media and advertising measures (especially on the Internet) and for press coverage. The consent of the Participant only relates to incidental or general recordings of the Participant during the recording of the event. The Participant will not be entitled to any compensation.

12.2 The recording activity in connection with taking photographs and making other optical and acoustic recordings in accordance with Section 12.1 sentence 1 above must not hinder the Participant or negatively impact them in any way.

13. Prohibition of photography, and sound/film recording

The Participant is not permitted to bring professional photography equipment to the event, or any corresponding appliances that suggest commercial use. Any photography, as well as sound and film recordings made at the venue may only be used for private purposes. It is forbidden to enable third Parties to make such recordings or to transmit them, in whole or in part, via telemedia such as the Internet or telecommunications services such as mobile networks, to make them publicly available, or to enable third Parties to do so. Commercial use of the photographs is prohibited.

14. House rules and regulations

14.1 The implementation of house rules on the event site is incumbent on the Organiser, who uses their legal representatives and vicarious agents, in particular the security staff, for this purpose.

14.2 The Participant must comply with the official and legal obligations arising from the current hygiene policy.

14.3 The safety, order, hygiene and behavioural rules for attending the event are set out in the House Rules for Participants. In addition, the Rules will be clearly displayed in the event room and can be viewed at www.ifatax2022.com

15. Contact details of the Organiser/ Client

IFA Germany Services GmbH, Breite Str. 29, 10178 Berlin

16. Data protection

16.1 The personal data provided by the Participant for the acquisition of the application or for purposes of infection control will be collected, stored and processed by the Organiser exclusively for the purposes resulting from this contract in compliance with the relevant statutory provisions of the Federal Data Protection, the German Telemedia Act and the EU General Data Protection Regulation. The personal data of confirmed applicants will not be transmitted to third Parties. The only exception is the transmission of personal data to the Sales Department taking place in the context of contract processing and of the execution of the contract by third Parties in accordance with Section 3.2 of the Participant GTCs. The transmission of data to third Parties involved in infection control, sales and contract execution, with whom a corresponding agreement has been concluded, will take place in accordance with the provisions of the Federal Data Protection Act, with the scope of the transmission limited to the necessary minimum.

16.2 If, as part of the infection control in relation to SARS-CoV-2, the collection of data, in particular from the attendance list or body temperature measurements should be necessary in accordance with Article 6 (1) (c) and (d) of the GDPR in conjunction with the applicable Ordinance on Infection Control Measures, the data subjects will be informed immediately about the collection, data transfer, storage, both on site and at www.ifatax2022.com

16.3 If personal data is made available as part of the conclusion of the contract or where a customer account is created, the Organiser may use this data to occasionally send programme information and event notifications by post. The Participant may object to such use for direct marketing purposes at any time and without a prescribed form being required. The storage and processing is based on Article 6 (1) (f) of the GDPR. In this context, informing the Participant is deemed to represent an overriding legitimate interest.

16.4 If personal data is processed for the purpose of safeguarding the overriding legitimate interest, the Participant may object to this processing with effect for the future by using the contact details given above. This right to object will only apply if there are grounds arising from the particular situation of the buyer (Article 21 (1) of the GDPR). Should the Participant exercise their right to object, the Organiser will no longer process the Participant's personal data for this purpose, unless the Organiser can demonstrate compelling legitimate grounds for the processing which override the Participant's interests, rights and freedoms, or the processing serves the establishment, exercise or defense of legal claims.

16.5 For further details regarding separate consents and further information on data collection, processing and use, reference is hereby made to the Privacy Policy available at www.ifatax2022.com

16.6 Individual Data Privacy Policy:

For further information on how your data will be used, we invite you to carefully read the [Data Protection and Privacy Policy](#).

17. Out-of-court dispute resolution

The European Commission has set up an online platform ("ODR Platform") which can be used by consumers for out-of-court resolution of consumer disputes. The Platform is available at <http://ec.europa.eu/consumers/odr>. The Organiser is neither willing nor obliged to participate in proceedings before a Consumer Arbitration Board.

18. Final provisions

18.1 The law of the Federal Republic of Germany applies.

18.2 This contract and its annexes include all agreements between the Parties. Oral side agreements do not exist. Text form with scanned signatures of the Parties by email suffices for formally effective contract conclusion. Text form (e.g. email or fax) also suffices for changes and additions to the contract. This also applies to any waiver of this text form requirement.

18.3 The place of fulfilment for all claims arising from the contract will be Berlin. Insofar as no other legally compulsory place of jurisdiction is prescribed, Berlin is hereby agreed as the place of jurisdiction.

18.4 Should individual clauses of these Participant GTCs be or become ineffective, they will be replaced by the statutory regulation from which they deviate.

18.5 The House Rules in their current version form an integral part of these Participant GTCs.

19. Visa

19.1 Please visit the following website <http://visahq.com/> to check if you require a visa for Germany. Citizens of other countries may need a visa. Please contact your travel agent or the nearest diplomatic authorities for further information. If you should need a visa, please apply early enough to allow sufficient handling time to the authorities.

19.2 During the reservation process, please tick the box and fill in the corresponding questionnaire in order to receive your Visa invitation letter. Please note that the VISA invitation letter will only be sent to participants who have paid their reservation fee. In some particular cases payment by credit card may not be allowed.

19.3 Please note that neither IFA nor MCI will be able to contact or intervene with any Embassy or Consulate office on behalf of a registrant. The invitation letter does not financially or legally obligate IFA or MCI in any way. All expenses incurred in relation to the event and to obtaining a visa are the sole responsibility of the registrant and IFA or MCI do not accept any responsibility for travel, accommodation and/or other costs incurred due to the rejection of a registrant's visa application.

20. Minimum Age

Registration and/or admittance to the Congress shall be limited solely to participants who are 18 years of age or older.

Any registration by anyone who is under 18 is unauthorized and in violation of these Terms and Conditions and will automatically result in the forfeit of their registration. You hereby accept that identification is to be provided to Congress staff upon request.

By registering to the Congress or entering the Congress you represent and warrant that you are 18 years of age or older, and that you agree to and to abide by all of the Terms and Conditions of this Congress.