



62nd Congress of the International Fiscal Association



We hereby certify that:

Paulo Roberto Coimbra Silva

**has attended the
62nd Congress of the International Fiscal Association**

A handwritten signature in black ink, appearing to read 'Frank Dierckx', written over a faint background image of a building.

Frank Dierckx

President, Organising Committee of the
62nd Congress of the International Fiscal Association

