



# INSIDER

Issue No. 28  
February 2006

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## GGI EUROPEAN CONFERENCE IN IRELAND, 11-14 MAY 2006



Pat Cox

Hosted by O'Flynn Exhams the forthcoming GGI European Conference in Killarney, Ireland promises to become a spectacular event. **Pat Cox** has agreed to give a Keynote address on Saturday morning. He was a most successful (and very recent) **President of the European Parliament** and is an exceptional speaker. He is also a main Board Director of Michelin among other appointments.

You have received the invitation with an application form. Please register at your earliest convenience. If you need any further information, please contact Annina Huber on +41 44 256 18 18 or by Email at [huber@genevagroup.net](mailto:huber@genevagroup.net).

## EASYMEET – MINI MEETINGS FOR LAWYERS

One of the pillars of the success of Geneva Group International has always been the personal contact between the different member firms. The exchange of professional experience and the continuing professional education are crucial for the execution of demanding mandates. Sometimes it is not possible for younger lawyers to attend our Conferences. Easymeet shall therefore be a cost efficient way to tie up with other members, to enhance the professional skills and to focus on chosen topics related to international law.

Raimund Walch, Wendler Tremml, Floor Wertenbroek, Van Leeuwen Van Der Eerden and David Bloom, RoiterZucker have invented the new concept for "Easymeet, the Mini Meetings for lawyers in Europe".

The first meeting will take place in **Berlin** from **31 March to 2 April 2006** and is **hosted by Wendler Tremml Rechtsanwälte**. If you need any further information please contact Raimund Walch at [RWalch@law-wt.de](mailto:RWalch@law-wt.de) or Annina Huber on [huber@genevagroup.net](mailto:huber@genevagroup.net).

## DIARY

11-14 May 2006  
European Conference  
Killarney, Ireland

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**01- 04 June 2006**  
Latin American  
Conference  
Caracas, Venezuela

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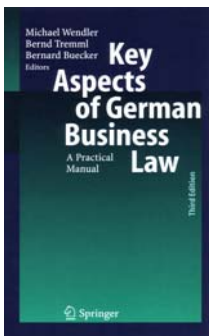
November 2006  
World Conference  
New York, USA

## GGI Conference in Caracas

Please note the amended date for the Latin American Conference in Caracas. The conference will take place now from **June 01 until 04, 2006**.

## SUCCESS STORIES

### NEW EDITION OF “KEY ASPECTS OF GERMAN BUSINESS LAW”



This book is the third edition of the well received Key Aspects of German Business Law.

Due to the great number of changes in the German Civil Code and Tax Law, this edition is a particularly important and useful tool for those entering the German and European Union market.

The book presents a clear and precise overview. It was written by attorneys involved in the daily practice of business law in Germany and the European Union, and is aimed at people who wish to orient themselves quickly with the German legal system and the manner in which it impacts business purchases, establishment, operations and liquidations.

In all sections special attention has been paid to highlighting and explaining the differences between the German legal system and that of the United States.

Though the intention is to provide information that will prove valuable to all foreigners, particularly business people and lawyers advising clients with an interest in doing business in Germany.

***GGI Members can order the new edition of „Key Aspects of German Business Law“ directly at Wendler Tremml, Martiusstr. 5, 80802 Munich, Tel. +49 89 38 89 90, Email: [munich@law-wt.de](mailto:munich@law-wt.de) for a special price of only € 30.-***

### GGI MEMBER FIRM PRAXISLAW, BRUSSELS – INSURANCE LAW FIRM OF THE YEAR



**Praxislaw** has been elected **Insurance Law Firm of the year** by a jury of prominent and reputable professionals at the first edition of the Belgian Legal Awards, an organisation under the patronage of the Minister of Justice and the President of the European Commission and with the support of first rate sponsors.

The Award was presented to Mr Philippe Grégoire, senior partner at Praxislaw, by Mr Guy Keutgen, former Secretary General of the FEB/VBO (the Federation of Enterprises in Belgium), Professor of Law (UCL) during a ceremony held on 6th February 2006.



## GGI MEMBER IVAN SIMIČ HAS BEEN APPOINTED AS ACTING DIRECTOR OF THE TAX ADMINISTRATION OF THE REPUBLIC OF SLOVENIA



Ljubljana – The Government has appointed **Ivan Simič** as acting Director of the Tax Administration of the Republic of Slovenia (DURS) and recalled **Zvezdana Geržina**. Simič will assume duties as the key figure of Slovenian taxation on 1 January, 2006.

On the appointment of Mr Simič, Minister of Finance Andrej Bajuk, who has proposed several changes to the top of the Tax Administration, said he is both glad and satisfied: 'Someone with his experience can significantly contribute to a simplified system and to a more user-friendly Tax Administration'.

Upon his appointment, Simič was a man of few words. Next month he is set to meet his team and to be briefed on current events, so only then can we expect any new action. 'I am going to implement the legislation and collect the correct amount of tax', Simič announced.

### PORTRAIT – AN EXPERIENCED TAX EXPERT

Ivan Simič, a 46-year old lawyer who was born in Murska Sobota, is a man of action who does what he says. When he decided a while ago to do something for his own sake, he lost 20 pounds in three months and he has since kept his new shape. This year he bought himself a bicycle, trained for two months and then in just six days crossed the whole of Slovenia visiting all tax offices. He missed out on being a candidate for President of the Football Association of Slovenia although he is still President of the Inter-municipal Football Association of Ljubljana.

He has never hidden his ambitions. After finishing Aviation High School in Mostar and graduating from the Faculty of Law in Ljubljana, in 1986 he enrolled at the Faculty of Sport, passed all his exams except one and then for two years fought against drugs and smuggling as a criminal investigator.

Simič has 20 years of work experience, choosing tax consulting as a profession in which he mainly acted as some sort of opposition.

He wanted to co-operate pro-actively in adopting the tax reform but he usually could only present his proposals as a tax advisor, and more recently as a tax procedure expert, and react *post festum* at well-attended press conferences. Despite his long-running attempts, the tax consulting sphere is still not entirely legally regulated. He is the owner and Director of the tax company Simič and Partners, and of four companies with 14 employees. He successfully defended one of the most widely discussed cases – the supposed tax evasion of a freight-forwarder from Gorenjska, Mr Proj, who the Tax Administration claimed was liable for several hundred million Dollars in tax evasion debt. Simič managed to arrange the case so that the Administrative Court returned the case to the administrative procedure.

Between 1997 and 2000, and since 2003, Simič has been President of the Association of Tax Advisors of Slovenia, while this year he became a member of the government team for tax legislation reform, the so-called 'Kranjec group'.

Prior to the appointment of Dušan Mramor as Finance Minister, it even seemed that he might become Minister of Finance.

Anton Rop, former Prime Minister and Finance Minister says:

‘Ivan Simič is a good and experienced expert with rich practice. I believe he will be able to continue working in an area in which he has proved himself as a tax advisor and that he will actively contribute to the improved efficiency of the tax service.’ (ab)

For further information please contact Mr. Rok Meglic or Mr. Ivan Simic at Simic & Partnerji, <http://www.simic-partnerji.si> or at [info@simic-partnerji.si](mailto:info@simic-partnerji.si).

## **AWARD FOR GGI MEMBER CONNEX**

### **FINALIST AT “GROSSER PREIS DES MITTELSTANDES”**

In 2005, a total of 2519 companies were nominated for the first level of the nationwide competition “Großer Preis des Mittelstandes”. 569 companies reached the second level.

At September 2005, 17th, twenty companies of the New Laender Saxony, Saxony-Anhalt and Thuringia (“Mitteldeutschland”) were awarded a prize to as finalists of the competition.

CONNEX Steuer- und Wirtschaftsberatung GmbH, member of GGI, was honoured there as one of barely seven companies in Saxony-Anhalt. The sustained growth of companies, employment creation and securing, innovation, modernization, service, customer relationship management as well as marketing are the figures of merit, the eleven juries used to rate those companies.

### **BGPS – ASSOCIATED CONNEX-PARTNER AND ONE OF THE LEADING LAW FIRMS IN MITTELDEUTSCHLAND**

In 2005 renowned publishing house JUVE again placed law firm BGPS Bischoff, Gussner & Petersen, Schmidkonz, associated to the Connex Group, as one of the leading law firms in the fields of economic and business law. In the region Saxony-Anhalt/Thuringia BGPS ranked first, in Saxony BGPS ranked among the “Top Five”.

BGPS-senior partner Detlef Bischoff, also managing director of the Connex Group, is named as one of the most recommended lawyers in the region of Mitteldeutschland. Mr. Bischoff: “The renewed commendation of BGPS really makes me proud. The outstanding quality of legal consulting provided by BGPS is an essential element of the comprehensive consulting concept the Connex Group. This enables the Group to provide individual and high value consulting.”

## OFFSHORE INVESTMENT FUNDS IN PANAMA

By Oliver Muñoz Esquivel – GGI Member Quijano & Associates



*Oliver Muñoz Esquivel*

### INTRODUCTION

Decree Law 1 of 1999 regulates all investment funds registered in Panama and defines an "investment fund" as a company, trust or contractual arrangement that issues and sells equity interests (shares or units), and engages in the business of

Obtaining funds from investors, through single or periodical payments, for the purposes of investing and trading such funds, either directly or through investment managers, in securities, currency, metals and commodities, real estate or any other assets.

In this article, we will endeavour to provide the reader with a general understanding of the key features and advantages of offshore investment funds registered at the Panamanian Securities Commission ("CNV"), i.e. funds that only offer or sell their equity interests outside the jurisdiction of Panama.

Essentially, there are two types of these funds: "open-ended" or "close-ended". An "open-ended" fund typically permits periodical subscriptions and redemption of equity interests. A "close-ended" fund is a fund that restricts or prohibits the investor's right of redemption during the life of the fund but does allow the investor to make periodic subscriptions or sell their investment. Furthermore, the investor retains the right of redemption in a "close-ended" fund when the investment manager is replaced.

### ADVANTAGES

Regardless of the type of offshore investment fund, investment policies and strategies are free of restrictions. The same is true in respect of the size of investment holdings and the identity of the investors themselves. It is also worth mentioning that a fund is not restricted in terms of its arrangements with prime brokers. As far as a fund's power to borrow is concerned, this will only be affected by any provisions dealing specifically with the subject in its prospectus or constitutional documents.

The tax position is straightforward: an offshore investment fund is not liable to pay tax on any capital gain, income or profit generated by its business outside the jurisdiction of Panama.

The administration of an offshore investment fund is similarly uncomplicated. First and foremost, investment strategy is laid down and implemented on a day-to-day basis by a board of directors or investment manager, depending on whether the fund is a company or unit trust. These functions need not be carried out in Panama unless the fund intends to publicly offer or sell its equity interests within Panamanian territory, in which case it will be obliged to comply with additional rules governing domestic funds in Panama.

All offshore investment funds in Panama must have a registered agent in Panama who will act as a liaison officer between the CNV and the fund. The position of registered agent in this context is reserved by law for the exclusive jurisdiction of the following:



- a broker-dealer house, investment advisor or investment manager duly authorised by the CNV to operate as such in the Republic of Panama;
- a bank or fiduciary company duly authorised by the Superintendent of Banks to operate in the Republic of Panama;
- a Panamanian law firm; or
- a Panamanian accounting firm.

Whilst maintaining overall responsibility throughout, the board of directors or investment manager (as applicable) may opt to delegate certain back-office tasks to the registered agent such as, for example, submitting required documentation to the CNV, maintaining accounting records, producing financial statements and corresponding with investors.

## REGISTRATION PROCEDURES

It is more common to use a company as the vehicle for an offshore investment fund in Panama.

In any event, however, an application for registration of an offshore investment fund may be made through a Panamanian law firm by lodging the following documentation with the CNV along with the payment of a one-off registration fee of US\$500.00:

- a power of attorney and registration application;
- a power of attorney-in-fact vested in favour of the registered agent in Panama;
- a copy of the articles of incorporation or trust deed (as applicable);

- a certificate of good standing of the company (if applicable), issued in the venue of incorporation within thirty (30) calendar days prior to the lodging of the application;
- audited financial statements corresponding to the previous fiscal year (if the applicant is not yet an operating investment fund, a pre-operative balance sheet audited by an independent auditor must be submitted instead); and
- a copy of the prospectus or its equivalent.

The CNV will normally take thirty (30) business days from the date of the submission of an application to authorise the registration of an offshore investment fund. Thereafter, the fund will not be required to pay any annual fees in Panama.

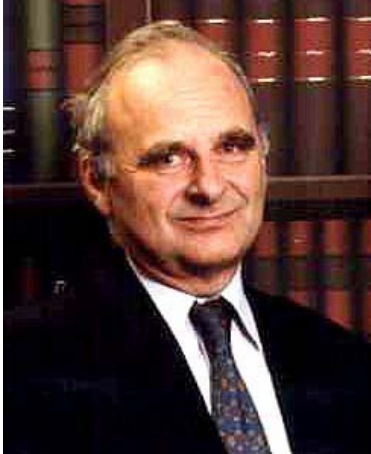
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**IMPORTANT: This article does not constitute professional legal or investment advice and, therefore, it should not be regarded as a substitute for suitable professional advice in individual cases.**

## THE EC CONTRACT LAW PROJECT – A TROJAN HORSE?

By Tony Ridge – Partner, GGI Member Denison Till Solicitors, UK



Tony Ridge

I have been involved for just over a year now as a Stakeholder Expert in the Network for the Common Frame of Reference on European Contract Law (CFR-Net for short).

I apologise for the jargon. Non English-speaking readers of this may be assured that English-speaking readers will be just as puzzled as they are. Let me explain. It could have important ramifications for all contract lawyers.

The Common Frame of Reference for European Contract Law (or “CFR”) is the name of the project started by the European Commission in Brussels some years ago with a view to creating a “common frame of reference” in order (1) to improve and make consistent those EC laws and directives which involve contract law and (2) to find a solution to the diversity of contract laws in the different member states. The current phase runs until 2009.

The project was given the basically meaningless title of “Common Frame of Reference” because any more specific title would have risked controversy.

Some Euro-enthusiasts doubtless dream of going back to the days of Justinian when a single civil code ruled throughout Europe, but many people are horrified at the thought of supplanting the civil codes of member states with a European super-law. The Commission’s actual powers are circumscribed by the Treaty of Rome and its successor treaties and do not extend so far. However, there are plenty of areas which are *intra vires* the European Community which drag in substantial portions of the law of contract. These include public health and consumer protection and creation of the single market for goods and services. Therefore the Commission felt entitled to review the whole of contract law, but it was at the outset quite unclear what the end-product of the project would be.

The project was started and is funded by the Commission itself and the working papers are produced by a team of academics. However, the Commission felt it desirable to have some independent and practical views and therefore empanelled about 130 “stakeholder experts” from all the member states to assist the project. Some, like me, are private practitioners invited to participate because of our experience of cross border contracts; others represent interest groups such as consumers, notary associations, particular industries, chambers of commerce and so forth and there are also members of the judiciary. The CFR-net is the three parties – commission, academics and stakeholder-experts.

I hope that my opening paragraph is now clearer.

It is still unclear what a “common frame of reference on contract law” will look like. Many members of the CFR-net initially suspected that

the Commission had a master plan to create a legal Frankenstein - a Euro-code of contract law to be imposed throughout the European Union. Holders of this “conspiracy theory” (particularly those who are practising members of the legal profession or judiciary, rather than representing interest groups such as consumers) protested that Europe needed such a Euro-code like a hole in the head, particularly as, by common consent, when a neutral and user-friendly code is required for cross border transactions, English law usually fits the bill even in contracts which have no other connection with England. It would also be an unacceptable breach of the principle of freedom of contract if it became compulsory that transactions be governed by a new “Euro Law”.

The conspiracy theorists’ suspicions were fanned by the fact that the academic working papers presented for meetings of the CFR-net were headed “Study Group on a European Civil Code” and invariably in the form of excerpts from a written civil code based upon the existing draft code (drawn up for purely academic purposes and never, so far as I know, used in practice) called “PECL” or “Principles of European Contract Law”.

In response the Commission have insisted that there is no master plan. They are as much in the dark as to what a common frame of reference will look like as everybody else. The exercise is focussed on object (1) - to improve EC law making; finding solutions to the diversity of member states’ contract laws is very much on the back burner. In other words, in the jargon, the object is to improve the *acquis communautaire* in the area of contract law.

The *acquis* is the technical term used for the body of EU law and regulation as it exists at any given time and as many of us will be only too well aware there is a great volume of it, constantly growing, which strays into areas of contract law.

Because of the diversity in contract laws (said the Commission), rules derived from the *acquis* are applied in different ways in different member states in such matters as calculating loss and damages; calculating indemnity/compensation payable to agents on termination of contract; notice and limitation periods. The CFR is to be a resource (frequently referred to as a “toolbox”) on which the Commission can draw when revising existing *acquis* or creating new *acquis* to make sure that any relevant concepts of contract law are used consistently and have a clearly ascertainable meaning.

But the fact was that the working papers continued to come out in the form of a “code” and the conspiracy theorists continued to have their suspicions.

In an attempt to settle the matter the Commission, on the 29th of November, convened a workshop on the overall structure of the common frame of reference.

To nobody’s surprise, the working paper for the conference consisted of an entire Euro-code in ten books coming to 156 pages (and some yet to be drafted), based on PECL, containing a comprehensive code of contract law and even straying beyond into areas of trust and tort.

In spite of everything there was a constructive discussion on the 29th of November leading to a sort of consensus. The consensus was that the CFR should be some sort of compendium of terms, phrases and concepts which are likely to have to be used in *acquis* impacting upon contractual matters.

It would therefore cover much of the general background to all contracts such as formation, termination, breach and damages but not go into specifics save as the *acquis* required.

For example, there might have to be detailed work on sale of goods to form the background to parts of the *acquis* dealing with consumer contracts.

It was also felt that a model code is not the best format for the CFR. It has two drawbacks. First a model code on a particular topic has to cover the whole topic which means that much time and effort may be spent on things which will never arise in the context of the *acquis*. Secondly, a model code has to elect for a particular solution to each issue whereas the community legislator might prefer a choice of possible solutions. A better format would be an encyclopaedia of forms and precedents which contains alternative formulae with explanatory notes

That therefore is the best answer that I can give so far on what the common frame of reference might look like.

However, the oldest lesson of European history is to beware Trojan horses. A conspiracy theorist might wonder whether in spite of the conclusions of the meeting of the 29th of November (which are not of course binding on anybody) the working papers for the CFR will continue to be presented in the form of a code. If the CFR did end up in the form of a code and the Commission in Brussels then drew on it extensively for the purposes of the *acquis* in matters that impact upon contracts the time might come when it would be difficult to draw up contracts without incorporating the terms of the code from which the Commission works.

This stage has more or less already been reached in the field of employment law. In this way, if in no other, a CFR code might end up as a sort of contractual lingua franca for the whole European Union - in other words a Euro-code. Maybe after all this is the master plan and the conspiracy theorists are not wrong.

And would it be a bad thing? Not necessarily, in my view. I think the diversity of European contract laws is an impediment to cross border trade. I think therefore a "Euro-code" could make cross border trading easier, especially for consumers and small businesses. However, this is subject to two qualifications. First, the Euro-code should be as close as possible to what the "reasonable European in the street", not only in Brussels but in any other European city, would expect. It is not the proper place for law reform however enlightened. Secondly, it should remain optional. Apart from anything else, this would mean it would have to compete in the market with the existing system of choice which by all accounts is English law.

*[Tony, as is apparent from this article, and as some of you will know from working with him, has long experience of cross-border contracts and transactions and the disputes that can arise out of them. He says that the most dramatic example, in his experience, of 'diversity in European contract law' was of a client who owed a large sum of money to an Austrian company and escaped payment because the contract was subject to Austrian law, which has a three-year limitation period instead of the English six-year period. He would be very interested to hear of any other case where 'diversity' has led to a similarly capricious result. E-mail him at [apr@denisontill.com](mailto:apr@denisontill.com)]*

## NEW GGI MEMBERS

We wish to extend our warmest welcome to our new distinguished members:

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Languages spoken: English, German, French, Spanish



*Ingolf Schulte*

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*Mr. Maurice Emery*



*Mr. Jean - Maurice Emery*



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## Further independent Conferences and Events

Please find below some independent conferences and events which could be of interest for you:

### COMPETITION LAW

1<sup>st</sup> March 2006  
Singapore, Singapore

### Contract Law workshops

23<sup>rd</sup> March 2006  
Brisbane, Australia

### Financing Agreements in Project Finance

2<sup>nd</sup> – 3<sup>rd</sup> March 2006  
London, United Kingdom

### Business Communication for International Lawyers, Ukraine

30<sup>th</sup> – 31<sup>st</sup> March 2006  
Kiev, Ukraine

### Uncovering Fraud in Core Business Functions

8<sup>th</sup> – 10<sup>th</sup> March 2006  
London, United Kingdom

### Partnerships, LLCs, and LLPs: Uniform Acts, Taxation, Drafting, Securities, and Bankruptcy

30<sup>th</sup> March – 1<sup>st</sup> April 2006  
Scottsdale (Arizona), United States

### PATENT PRACTICE IN INDIA

16<sup>th</sup> March 2006  
London, United Kingdom

### Employment Law Hiring, Managing and Firing - Best Practices to Minimize Risk

17<sup>th</sup> – 18<sup>th</sup> May 2006  
Atlanta (Georgia), United States

*Please doubleclick on the topic of the conference in order to obtain further information from the website*

If you wish to be taken off the mailing list, send an e-mail to <mailto:info@genevagroup.net>. Let us know what you think of Insider and we deal for future issues.

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