

MEMBER OF



GENEVA GROUP INTERNATIONAL

Minutes of the IESPG Meeting in Noordwijk held on 21st of September 2012, 9:00 a.m.- 17:00 p.m.

Chairman	Ionut Zeche – Mirus Consultanta Fiscala - Romania
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Romania	Marinela	Badita	Mirus Consultanta Fiscala
The Netherlands	Frank	Mélotte	LIMES International
The Netherlands	Wytske	Wijnnobel	LIMES International
The Netherlands	Huub	Kapel	LIMES International
Belgium	Veerle	Triempont	Human Capital Services BVBA
U.K.	Alan	Rajah	Lawrence Grant, Chartered Accountants
Germany	Kai	Sturmfels	Wendler Tremml
The Netherlands	Matthijs	den Os	Zirkzee Group
The Netherlands	Eva	Mijnhardt	Zirkzee Group

	Subject	To Do	In Charge	Due Date
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1.	a) Welcome speech and short presentation of the practice group by Ionut Zeche b) Brief presentation of each participant.			
2.	<p><u>Technical matters session</u> 2.1. Cross border employment opportunities- presentation by Huub Kapel, Partner with LIMES international</p> <p>a) Power Point Presentation on the following aspects:</p> <ul style="list-style-type: none"> ▪ International social security and latest developments of the EC Regulation; ▪ Transfer pricing and salary split planning opportunities; ▪ Recent developments 30%-ruling + example 	Run study cases for next IES meeting- , calculation sheets on income tax rates and social security contributions and cooperation between countries	Each IESPG member	

	<p>b) Discussion on the presentation: debating and discussions on transfer pricing issues, allocation on tax levy between countries – different opinions and practices have been put forward by each member;</p> <p>2.2. International employment structures- tax structuring opportunities - presentation held by Ionut Zeche, Partner with Mirus Consultanta Fiscala</p> <p>Proposing a multi-jurisdictional structure involving Romania, the Netherlands, Belgium and Germany on assignment structure.</p>	Checks of the legal and immigration provisions for each country involved, assuring compliance for the companies involved	Representative of each IESPG members from these 4 country	
3.	<p>3. General matters session</p> <p>3.1. IESPG growth drivers</p> <ul style="list-style-type: none"> All present members agreed to include payroll services within the scope of the practice group due to close synergies; to be checked with HQ by IZ. Discussion around the development of a standard pitching platform, setting up templates and working procedures – presentation held by Huub of a previously done multijurisdictional pitch. <p>Debate on the provision of immigration and payroll services in different jurisdictions, practical challenges met, difference of fees between participant members, answering times, insurance and billing / collection flow.</p> <ul style="list-style-type: none"> Open panel regarding formalization of a database of immigration capabilities within the GGI members followed by a request from each member to send a fee structure and terms of engagement for a standard set of services. Discussion about the importance of pitching as a group; Presentation of LIMES standards of handling multijurisdictional pitches; 	<p>Providing a set of documents and procedures previously used by Limes</p> <p>Project will be initiated by Ionut Zeche and Huub Kapel</p> <p>Ionut Zeche</p> <p>Formalizing the format of the IESPG multi-jurisdictional pitch / offer</p>	Huub Kapel / Ionut Zeche	<p>October 15th</p> <p>November 1st</p> <p>End of October</p>

	<ul style="list-style-type: none"> Has been agreed a schedule of implementing procedures for IESPG pitching – procedures and metrics, templates, feedback standards, responsibilities and other key matters; each member who attended gave his/her’s opinion on the content. 			
	<p>3.3. Marketing immigration services and business development</p> <ul style="list-style-type: none"> Promoting GGI’s unique comparative advantages of blended tax& legal expertise; Discussion on the strategic jurisdictional alliance or referral with leading immigration networks (Fragomen, Cartuche, Emigra etc). Better visibility as a group by publications and attending professional events. 			
	<p>3.4. Continuing education, credentials and training for immigration specialists</p> <ul style="list-style-type: none"> Discussion on the best practices in continuing education corporate plans and how to select training providers. Or hand-on experience? Global Mobility Specialist (GMS®) credential – limited recognition, not an industry standard. Discussion on staff exchange opportunities, period and duties. 			
	<p>3.5. IESPG internal matters</p> <ul style="list-style-type: none"> Discussion about developments on IESPG quarterly newsletter (first issue to be released in December 2012, contributions, editorial team, layout standards, dissemination channels); Presentation and discussion about WebEx. Proposing monthly WebEx calls to keep communication alive in between events; Huub Kapel, has been elected as IESPG vice - chairperson Europe. Next meeting has been scheduled in Rome. <p>Closing the session.</p>	News contributions from GGI members are expected as of October 15th	All IESPG members are welcome to contribute	November 2012