



Trust and Estate Planning Practice Group

Practice Group Meeting: 2013 World Conference – Cancun, Mexico

Meeting Date: Friday November 1st, 2013

Meeting Time: 4:00pm – 5:30pm

4:05pm – 4:12pm

Steven L. Cantor, Managing Partner, Cantor & Webb P.A.

Miami, FL – U.S.A.

- **Introduction** and explanation of the goals and focus of the TEPPG.
- **Additional Comments:** Announcement of a joint presentation with immigration group in Edinburg. Announcement of Steven L. Cantor's presentation at the GGI Asia-Pacific Regional Conference ITPG meeting via Skype on the topic *"The Asian Family with United States Citizen Members: Tax and Estate Planning Opportunities"*.

4:12pm – 4:30pm

Robert Worthington, Associate, Shea Nerland Calnan LLP

Calgary, Canada

- **Presentation on the topic of** *"Cross-Border Financing and the Use of Income Trusts"*.
- **Additional Comments:** Discussion on the various opportunities to access Canadian capital markets in a tax efficient matter and mention of possible industries.

4:33pm – 4:45pm

Brissa Cardenas, Customer Service and Public Relations Director, Guerrero y Santana SC

Guadalajara, Mexico

- **Presentation on the topic of** *"The Blocking of a Family Member's Involvement in a Business"*.
- **Additional Comments:** Discussion on various corporate governance goals and on the best practices of implementation.

4:50pm – 7:05pm

Oliver Muñoz Esquivel, Associate, Quijano & Associates

Panama, Panama

- **Presentation of the topic of** *"The Use of Panamanian Private Interest Foundations to Hold and Administer Family Assets"*.
- **Additional Comments:** Discussion on the major advantages and disadvantages of using Panamanian interest foundations as opposed to trusts and discussion on the risks that the foundations' assets are exposed to. The possibility of a future presentation on the topic of "compare and contrast between foundations and trusts" was presented for a future practice group meeting.



5:08pm – 5:23pm

Henry Charles, Partner, Citroen Wells Chartered Accountants

London, United Kingdom

- **Presentation on the topic of** *“Non-Residents Investing in UK Property – Latest Developments”*.
- **Additional Comments:** Discussion on various tax planning points that are applicable if UK property is not held through an offshore company.

5:23pm – 5:30pm

Steven L. Cantor, Managing Partner, Cantor & Webb P.A.

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- **Closing remarks** and raffle. Announcement of raffle winner.