

Subject	To Do	In Charge	Due Date
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**Practice Group International Taxation: Minutes of the ITPG Meeting,  
held in Munich, on 7 April 2011, 14:40 -18.10**

<b>Chairman:</b>	Oliver Biernat
<b>Secretary:</b>	Astrid Rechel-Goetz

<b>Participants</b>				
<b>Country</b>	<b>Company</b>	<b>Title</b>	<b>Name</b>	<b>First Name</b>
Austria	Grazer Treuhand Steuerberatung GmbH & Partner KG	Dr.	Haase	Eva
Austria	Grazer Treuhand Steuerberatung GmbH & Partner KG		Hofmann	Wolfgang
Austria	Heller Consult Tax and Business Solutions Ltd. Vienna		Heller	Elisabeth
Austria	Heller Consult Tax and Business Solutions Ltd. Vienna		Stowasser	Gabriele
Austria	Prodingler & Partner		Sagmeister	Carina
Cyprus	ELIADES & PARTNERS Advocates, Tax & Business Consultants		Eliades	Marios
France	Anthony & Cie	Prof.	Anthony	Robert
France	FIDAG		Moro	Viviane
Germany	Benefitax GmbH, Steuerberatungsgesellschaft, Wirtschaftsprüfungsgesellschaft		Biernat	Oliver
Germany	Benefitax GmbH, Steuerberatungsgesellschaft, Wirtschaftsprüfungsgesellschaft		Rechel-Götz	Astrid
Germany	Benefitax GmbH, Steuerberatungsgesellschaft, Wirtschaftsprüfungsgesellschaft		Thieslauk	Martin
Germany	Jakoby Dr. Baumhof - Wirtschaftsprüfer		Jakoby	Eugen
Germany	Steuerberater Rechtsanwälte		Jakoby	Brigitte
Germany	Jakoby Dr. Baumhof - Wirtschaftsprüfer		Köhnlein	Katrin
Germany	Steuerberater Rechtsanwälte		Köhnlein	Katrin
Greece	Dinamiki Ltd. Auditors - Consultants		Michopoulos	Spyridon
Hungary	Kovács Réti Szegheő Attorneys-at-Law	Dr.	Kovacsné Ihasz	Anita
Italy	Balassone Casini Girardi (BCG) Associati, Refidata srl.	Dr.	Girardi	Ugo
Italy	COMMA 10 – Commercialisti & Avvocati	Dr.	Finulli	Sergio
Italy	COMMA 10 – Commercialisti & Avvocati	Dr.	Bianchi	Giovanni
Italy	Dalla Libera & Partners	Dr.	Dalla Libera	Carlo
Lebanon	ABOU JAOUDE & ASSOCIATES - Law Firm		Bijjani	Talal
Luxembourg	GT Fiduciaires SA		Altwies	Charles
Malta	Advocates CREDAL	Dr.	D'Alessandro	Robert
Malta	CREDAL Advisory		Villa	Frédéric
Monaco	Monaco Corporate Secretariat		Smith	Derek R.
Poland	Extor Sp. z o.o.		Strzelecka	Patrycja
Romania	Mirus Advisers S.R.L.		Zeche	Ionut Catalin
Saudi Arabia	The Financial Transaction House		Alsayraet	Faisal
Spain	Javier Carretero y Asociados - Abogados		Rubio García	María José
Switzerland	Walser & Partner AG Freienbach		Demir	Abdullah
Switzerland	Walser & Partner AG Freienbach		Walser	Marco G.

The Netherlands	De Keijzer Nipius & Co N.V.	Prof. Dr.	Everaerd	Hugo
The Netherlands	Capita Fiduciary B.V.		Frassino	Robert
The Netherlands	Alea Management B.V.		Sonsma	Frank
The Netherlands	Capita Fiduciary B.V.		Kool	Rik-Jan
The Netherlands	Baker Tilly Berk		Domburg	Nick
Turkey	Kutlan & Partners		Kutlan	Serhat
Ukraine	Legis Audit LLC		Chosova	Michael
Ukraine	Legis Audit LLC		Ogabesyan	Karen
United Kingdom	Lawrence Grant, Chartered Accountants		Busch	Graham
United Kingdom	Lawrence Grant, Chartered Accountants		Rajah	Alan
United Kingdom	Haines Watts	Bodkin	Andrew	
United Kingdom	Haines Watts	Davidson	Michael	
United Kingdom	Haines Watts	Edwards	Stephen	
United States	Cantor & Webb P.A.	Dr.	Cantor	Steven L.
United States	Tonneson + Co, Certified Public Accountants and Consultants		Mastrocola	Richard E.
United States	Cavitch Familo & Durkin		Black	David
United States	Nihill + Riedley P.C.		Smart	James
Venezuela	Viso, Rodríguez, Cottin, Medina, Ramírez & Asociados		Viso	Angel Gabriel

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1	<p>14:40: Welcome addresses</p> <p><u>Oliver Biernat</u> welcomes the attendees, giving an overview on the timetable of the meeting.</p> <p>He refers to <u>Vasily Malkov</u>'s request by email to all ITPG members to support him with information on taxation of professional poker players in various countries and the many answers he has received within 24 hours. The attendees agree that this was a very nice example of how good and fast our alliance works. They express that they were not bothered that all who answered have sent their answers not only to Vasily but to all ITPG members and hope that there will be more exchange on interesting topics in the future. Vasily is awarded a set of poker cards for getting more answers than Oliver re. his requests for the Intl. Business Guide and the "substance over form"-questionnaires.</p> <p>Oliver informs that the regular members have chosen <b>Marbella in Spain</b> as venue for the <b>next full day winter meeting</b>. The meeting is planned to take place on 10-11 February 2012. Our dear friend and host of this meeting <u>Santiago Lapausa</u> and his colleague <u>Maria José Rubio García</u> will come back with details later.</p> <p>PG M&amp;A and EBO have announced that they will also hold a meeting there just before our ITPG meeting so GGI members can use synergies. Santiago Lapausa has offered help with the accommodation also for the other two PG's.</p>			
2	<p><b>News from the regions</b></p> <p><b>Latin America</b> Oliver informs that <u>Sergio Guererro Rosas</u>, who has left his firm Integroup in Mexico and founded a new company called Guerrero y Santana, S.C., was admitted as new member by GGI and can therefore re-assume his function as ITPG vice-chairperson for Latin America.</p> <p><u>Angel Viso</u>, on behalf of the GGI regional group Latin America, reads out the invitation letter for the Latin America Conference to be held in Bogota – Colombia. He also presents the provisional agenda for 21 July 2011 09.30 - 17.30 ITPG Meeting (held in English) before Latin American Regional Conference. A little film illustrates some tourist aspects of Colombia.</p> <p><b>Asia</b> New ITPG Vice Chairman Asia is <u>Ricky Wong</u> from Hong Kong, whose firm has become a GGI member and who is known to many ITPG members from the conference in Beijing. Oliver wishes him all the best for his new job and hopes that the local presence of ITPG in Asia is enforced by that.</p>			

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3	<p><b>Update ITPG on GGI internet and intranet</b> Oliver informs in an online internet presentation on an update of the ITPG pages on the GGI homepage and GGI intranet. In the intranet you will now find a detailed Q&amp;A part answering most of the questions that were asked the chairmen from new and existing GGI members in the past.</p>			
4	<p><b>The hidden VAT- a case of technological fiscal drag?</b> A book project on this topic was presented by <u>Dr. Giovanni Bianchi</u>. The powerpoint presentation could not be displayed due to technical problems, but is available on the GGI intranet.</p>			
5	<p><b>The Newly Proposed EU Common Consolidated Corporate Tax Base (CCCTB)</b> <u>Graham Busch</u> Graham's presentation can be found on the GGI intranet</p>			
6	<p><b>Presentation of a model for employee dispatching</b> <u>Oliver Biernat</u> Oliver's presentation can be found on the GGI intranet</p>			
	<p><b>Coffee Break 15.30-16.00</b></p>			
7	<p><b>Main Topic: Substance over Form</b> moderated by <u>Prof. Robert Anthony</u>:</p> <p>OLIVER: 20 questionnaires have been sent back: What could be improved is coordination of several firms in one country: Share the work and the success and do not fill in on your own!</p> <p>ROBERT presents his "team on the podium" for the interactive tax session: Anita Kovácsné Ihász (Hungary), Brigitte Jakoby (Germany), Steve Cantor (USA), Stephen Edwards (UK) who will present the regulations of their countries as examples for the 20 questionnaires that have been handed in.</p> <p>Robert's overview of the answers from five countries can be found on the GGI intranet.</p> <p>After final statements, Oliver thanks the members participating with questionnaires, asks to hand in additional questionnaires and raises the question how to market these results.</p> <ul style="list-style-type: none"> <li>- All country profiles can be found in the GGI intranet</li> <li>- Oliver and maybe others will issue press releases on a summary/results in their countries.</li> <li>- Robert Anthony will check possibilities for international publication once having done the due diligence on the results received.</li> </ul> <p>Robert D'Alessandro reminds to be careful with the wording at the time of going public ("not use the word letterbox").</p>			

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	<p><b>Venues and dates for 2011 and 2012 ITPG events</b>                      Next scheduled events are:</p> <ul style="list-style-type: none"> <li>- Eisenberg- Austria 16 June 2011, 14.30 -18.00, ITPG Meeting or Workshop before Leadership Forum Oliver asks members to send suggestions for topics a.s.a.p.</li> <li>- Bogota - Colombia 21 July 2011 09.30 - 17.30 ITPG Meeting (held in English) before Latin American Regional Conference: meeting is confirmed by Angel, draft agenda was presented in Munich.</li> <li>- Toronto – Canada 27 October 2011, 14.30. -18.00, ITPG Meeting between North American Conference and World Conference. Bob Simon and Stan Ruchelman as ITPG chairmen Northern America will present suggestions for topics after the summer break</li> <li>- Kuala Lumpur – Malaysia, 16.12.2011 (tbc), ITPG Meeting before Asian Conference</li> <li>- Marbella - Spain, Winter Meeting 10-11 February 2012 (tdb).</li> </ul>			
8	<p><b>Closure:</b>                      Oliver Biernat thanks the speakers and participants and closes the meeting at 18:10.</p>			