



## **Lectures/Programmes of the Meetings of the Practice Group International Taxation, held in 2012**

### **11 February 2012: Marbella, 5 hours**

#### Germany, UK, Italy, France, Spain, India

“Documentation duties and intercompany pricing, fierce enforcement or a lame duck?” - Introduction on the current German approach and comparison with other countries (UK, Italy, France, Spain, India), by Klaus Küspert (Germany)

#### International

“Tax Planning and the Arm’s Length Principle” - Presentation about the application of arm’s length principle in tax planning structures such as finance company and branch structures as well as common business restructuring structures, by Dr. Shee Boon Law, IBFD International Tax Academy (The Netherlands)

#### Germany/Spain

“Tax changes when Germans hold/sell real estate properties in Spain”, by Oliver Biernat (Germany)

#### United Kingdom

“Recent developments in international tax matters”, by Graham Busch (United Kingdom)

#### The Netherlands

“R&D tax incentives in an international environment”, by Hugo Everaerd (The Netherlands)

#### United Arab Emirates

“UAE tax regime, DTA and company structures”, by Samir Jarallah (United Arab Emirates)

#### United States of America

“Third wave of offshore voluntary disclosure program for taxpayers with non-U.S. accounts”, by Cindy Hsieh (USA)

#### Switzerland

“Swiss Banking Secrecy- The Beginning for the End”, by Claudio Cocca (Switzerland)

### **26 April 2012: Cannes, 2.5 hours**

#### International

Discussion of OECD report on “Hybrid Mismatch Arrangements: Tax Policy and Compliance Issues” dated 5 March 2012 with GGI members from various countries

#### Poland

“Polish Limited Joint Stock Partnerships”, by Artur Plutowski (Poland, represented by Graham Busch, United Kingdom)

#### Germany

“Using the progression clause for saving taxes” “Lawyers’ LLP model”, by Oliver Biernat (Germany)

#### Italy

“Hybrid Mismatch Arrangements: The Italian Job”, by Sergio Finulli (Italy)

#### The Netherlands/United States

“U.S. Dutch/Lux Holding Structures”, by Brian Rowbotham, Cindy Hsieh (USA) and Hugo Everaerd (The Netherlands)

### **21 June 2012: Miami, 2 hours**

#### Mexico

“Real Estate Investment Trust in Mexico”, by Sergio Guerrero (Mexico)

#### Brazil

“Tax issues of exporting goods and services to Brazil”, by Seres Baum (Brazil)

### Canada

"Real Estate Investment in Canada", by Dale Franko (Canada)

### Canada/United States

"Permanent establishment issues between US/Canada", by Matt Clark (Canada)

### United States

"Foreign Investment in U.S. Real Estate", by Doris Hsu (USA)

### United States

"Executive relocation and real estate", by Steve Cantor and Arthur Dichter (USA)

### International

"International Trusts" (USA; Brazil, The Netherlands, Israel, Canada), panel session chaired by Prof. Robert Anthony (France)

## **31 July 2012: Web-Ex Conference, 0.75 hours**

### United States

- "Taxation of Residents: - Update on Cross Border reporting"
- "Foreign Bank Account Reporting, and issues related to international compliance", both by Brian Rowbotham and Peter Trieu (USA)

## **25 September 2012: Web-Ex Conference, 0.75 hours**

### United States

"FATCA: Foreign Account Tax Act", Doris Hsu (USA)

## **18 October 2012: Rome, 2 hours**

### United States

"Doing Business in the USA" - Introduction to US tax system, tax rates and key aspects for foreign companies expanding into the US to take into consideration when establishing in the USA, by Brian Rowbotham (USA)

### India

"Foreign Investors - no aggressive Tax Planning please: Indian Context", by Raghu Marwah (India)

### International

"Trusts and Foundations". Panel discussion with contributions from experts from Germany, UK, Switzerland, Italy, Spain, The Netherlands, USA, Canada, Venezuela, India, Israel and Hong Kong, chaired by Prof. Robert Anthony (France)

## **13 December 2012: Bangkok, 2 hours**

### Mauritius

"Mauritius - a country for investments into Africa, Asia and Europe" - benefits available for foreign companies in Mauritius and some popular company structures like the GBL1, by Panna Jhugroo (Mauritius)

### China

"The transformation of Business Tax to Value Added Tax", by Tony Shao (China)

### India

"How non-residents can claim DTAA benefits in India by tax residency certificate (TRC) from their tax authorities", by Vijesh Zinzuwadia (India)

### Singapore

"Tax updates from Singapore": Productivity and Innovation Credit Scheme, Renovation and Refurbishment Deduction Scheme, Capital Allowance Claims for Low Value Assets, by . Suit Fun (Singapore)

*The Netherlands*

“Business and tax opportunities for expatriates working in The Netherlands”, by Huub Kapel (The Netherlands)

*Germany*

“10 reasons why to invest in Germany”, by Martin Thieslauk (Germany)

*International*

“Tax issues between the BRICS countries and in comparison with Thailand”, by Peter Wilson (United Kingdom)