



## **Lectures/Programmes of the Meetings** **International Taxation, held in 2011**

### **22<sup>nd</sup> January 2011: London, 5 hours**

#### Austria/Germany:

New developments in group taxation in Germany and how to use Austrian group taxation (Oliver Biernat, Germany and Carina Sagmeister, Austria)

#### United Kingdom:

Trusts versus Foundations (Graham Busch, United Kingdom)

Tax-efficient structuring of UK real estate acquisitions (Nick Brennan, United Kingdom)

#### France:

Insurance wrappers: conflict of interests and liability for the advisor? (Prof. Robert Anthony, France)

#### United States:

New US tax bill dealing with US disclosures of foreign accounts in 2013. How will foreign financial firms deal with US investors? (Prof. Robert Simon, USA)

#### Technical:

Building an international tax planning matrix (Hugo Everaerd, The Netherlands)

### **7<sup>th</sup> April 2011: Munich, 2.5 hours**

#### European Community:

The Newly Proposed EU Common Consolidated Corporate Tax Base (CCCTB), (Graham Busch, United Kingdom)

#### Germany:

Presentation of a model for employee dispatching (Oliver Biernat, Germany)

#### International:

Substance over Form. Does e.g. the UK holding still work? Are offshore jurisdictions still useful? Do tax treaties still apply if no tax is paid i.e. Singapore, Hong Kong, etc. Should we use offshore non treaty protected countries and does exchange of information mean the beginning of the end. What are the members' thoughts. An interactive debate between attendees as to what we can propose to clients with a press release afterwards or international articles." Interactive tax session with contributions from Dr. Anita Kovácsné Ihász, (Hungary), Brigitte Jakoby (Germany), Steve Cantor (USA), Stephen Edwards (UK), moderated by Prof. Robert Anthony, France.

### **3<sup>rd</sup> May 2011: Skype-Conference), 0.5 hours**

#### Germany:

Obligation in Germany for tax consultants to notify suspicion of money laundering and crimes (Oliver Biernat, Germany):

#### India:

Measures to counter unaccounted income / money laundering (Ashish Bairagra, India)

### **16<sup>th</sup> June 2011: Eisenberg, 2 hours**

#### International:

Taxation (esp. VAT) of consulting services rendered at the place of the consultant to clients in foreign countries (Oliver Biernat, Germany and Isabelle Starkbaum, Austria)

International:

Follow-up on Substance over Form topics discussed in Munich (Oliver Biernat, Brigitte Jakoby, both Germany)

**21<sup>st</sup> July 2011: Bogotá, 2.5 hours**

International:

Establecimiento permanente: el fondo sobre la forma. Follow-up on Substance over Form topic discussed in Munich, discussion among Latin American members moderated by Sergio Guerrero, Mexico, and Camilo Torres, Columbia.

International:

Cuestionario sobre los efectos fiscales de los servicios de consultoría (Follow-up on "Taxation (esp. VAT) of consulting services rendered at the place of the consultant to clients in foreign countries" topic discussed in Eisenberg, discussion among Latin American members), moderated by Sergio Guerrero, Mexico, and Camilo Torres, Columbia)

Latin America:

Double Taxation Treaties in Latin America (Angel Viso, Venezuela)

Mexico:

Updates in the agreement to avoid double taxation between Mexico-USA (Sergio Guerrero, Mexico)

**27<sup>th</sup> October 2011: Toronto, 2 hours**

United States:

Cross Border Estate Planning (Steve Cantor, USA)

IRS Initiative on US income tax and FBAR filing requirements for Americans living in Canada (Steve Braun, USA)

US and European tax strategies for expanding into China (Brian Rowbotham/ Harriet Leung, USA)

Update on FACTA rules (Prof. Robert Simon, USA)

**19<sup>th</sup> November 2011: Bucharest, 2 hours**

International:

Challenges in cross border VAT mandates (Ionut Zeche, Romania)

Best practices on tax efficient cost allocations (Ionut Zeche, Romania)

Building Substance in international tax planning (Ionut Zeche, Romania)

Cyprus:

Cyprus tax planning presentation (George Christou, Cyprus)

**15<sup>th</sup> December 2011: Kuala Lumpur, 2 hours**

United Kingdom

Specific holding company advantages (Alan Rajah, United Kingdom)

China/Hong Kong:

Investment in China through Hong Kong (Ricky Wong, Hong Kong)

Australia/India:

Anti-money laundering measures through tax reforms (Darren Stone, Australia and Ashish Bairagra, India)