

Minutes of the ITPG meeting in Cape Town on 16th October 2014, 14.30-18.00

Chairman: Oliver Biernat

Secretary: Graham Busch

48 Participants (+ Ashish Bairagra via Skype from abroad):

Country	Company	Title	Name	First Name
Argentina	Mantelli, Esnaola & Asociados	Dr.	Garay	Esteban
Australia	Barry Mendel Frank Group		Jankelowitz	Stephen
Australia	SJN Chartered Accountants		Noble	Stephen
Austria	Contax Wirtschaftstreuhandgesellschaft mbH		Prenner	Werner
Canada	Shea Nerland Calnan LLP		Nerland	Dennis
China	Horizon Group		Ho	Ben
China	Horizon Group	Prof.	Shao	Tony
China	Horizon Group		Wong	William
Czech Republic	Grinex Czech Republic		Jahoda	Richard
France	Anthony & Cie	Prof.	Anthony	Robert
France	FIDAG		Girard	Alain
Germany	Benefitax GmbH, Steuerberatungsgesellschaft, Wirtschaftsprüfungsgesellschaft		Biernat	Oliver
Germany	FACT GmbH Wirtschaftsprüfungsgesellschaft		Gottmann	Andreas
Germany	FACT GmbH Wirtschaftsprüfungsgesellschaft		Schwechel	Bernhard
Germany	FPS	Dr.	Nacke	Reinhard
Germany	Gehrke econ Steuerberatungsgesellschaft		Gehrke	Ulrich
Germany	Jakoby Dr. Baumhof - Wirtschaftsprüfer Steuerberater Rechtsanwälte		Jakoby	Brigitte
Germany	Jakoby Dr. Baumhof - Wirtschaftsprüfer Steuerberater Rechtsanwälte		Jakoby	Eugen
Germany	Jakoby Dr. Baumhof - Wirtschaftsprüfer Steuerberater Rechtsanwälte		Köhnlein	Katrin
Germany	Kieffer Stübgen & Partner Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft		Wierzoch	Bärbel
Germany	WRT Revision und Treuhand GmbH	Dr.	Clemens	Olaf
Guernsey	Heritage Corporate Services Ltd.		Pattimore	Mark
Guernsey	Heritage Corporate Services Ltd.		Wright	John
Hong Kong	Wong Brothers & Co. Certified Public Accountants		Chow	Charles
Hong Kong	Wong Brothers & Co. Certified Public Accountants		Wing Wa Chui	Albert
Hong Kong	Wong Brothers & Co. Certified Public Accountants		Wong	Ricky
India	M.L. Bhuwania & Co., Chartered Accountants		Bairagra	Ashish
India	R.N. MARWAH & Company, Chartered Accountants		Marwah	Raghu
Israel	Vardi Brukner Ingber Rozenzveig C.P.A.		Ingber	Dov

Italy	Studio Baldi		Bedogna	Matteo
Kuwait	S&O Consulting		Al Osaimi	Tarek
Malaysia	KC Chia & Noor, Chartered Accountants		Chia, Kwong Chow	KC
Mauritius	Lancasters Chartered Accountants		Jhugroo	Panna
Morocco	Firec & Associes		Baghdadi	Réda
Nigeria	Saffron Professional Services		Balogun	Adebimpe
Romania	Mirus Advisers S.R.L.		Tutu	Raluca
Romania	Mirus Advisers S.R.L.		Zeche	Ionut Catalin
Serbia	MDM Revizija d.o.o.		Mihic Munjic	Jelena
South Africa	Nolands SA		Saggers	Graeme
Switzerland	Walser & Partner AG Freienbach		Demir	Abdullah
Taiwan	Dinkum & Co. CPAs		Wu	Mengta
The Netherlands	Limes International BV		Kapel	Huub
United Kingdom	Citroen Wells Chartered Accountants		Charles	Henry
United Kingdom	Lawrence Grant, Chartered Accountants		Busch	Graham
United Kingdom	Lawrence Grant, Chartered Accountants		Rajah	Alan
United Kingdom	Memery Crystal LLP		Crosley	Tim
United States	DRDA, PLLC		Dickey	Doug
United States	Kutchins, Robbins & Diamond Ltd.		Kutchins	Allen
United States	Rowbotham & Company		Rowbotham	Brian

Program:

14:30 Welcome to ITPG - Oliver Biernat (10 min)

Ashish Bairagra: Online presentation on latest developments in international taxation discussed at the IFA Annual Congress 2014 in Mumbai (15 min)

Brian Rowbotham: Corporate and Executive Tax strategies – Moving From SA to USA (15 min)

Bernhard Schwechel: Anti-Treaty Shopping Rules: Development in selected countries and the increasing importance of that rule (15 min)

Richard Jahoda: Decision of the European Court of Justice in case C-276/12, Sabou, concerning taxpayer's rights in case of exchange of information upon request

- Czech professional football player; income tax; information request in other EU member states

- Taxpayers right to take part in exchanges of information based on Directive 77/799/EEC
- Charter of Fundamental Rights of EU
- Statement of CFE

(15 min)

Graham Busch: African Speed Networking (20 min). For identification purposes S.A. Rugby Caps have been given to all Senior Members as a gift from Oliver.

16:00 - 16.30 Coffee Break

Graeme Sagers: Welcome to Africa: exploring the opportunities and challenges for taxation on the continent (15 min)

William Wong: China Tax Updates for Non-resident Companies (15 min)

Ionut Zeche: How to manage effective place of management challenges on new BEPS concerns (15 min)

Dennis Nerland: Trends in Treaty Rates for Withholding Tax on Interest (15 min)

Oliver Biernat: ITPG Worldwide Update and internal matters (15 min)

Oliver reported that ITPG now has 64 senior members and 417 members, adding to 481 members from now 82 countries on the whole. There will be a new region MEA (Middle East/Africa) including the Middle East countries that so far belonged to Asia/Pacific. New regional vice-chairs are looked for.

For the second edition of the FYI newsletter from ITPG 14 authors have volunteered to write an article and 10 were accepted. The 2nd. Edition will appear in November 2014.

Comtax Tax Planning software offers new features and has offered free online tutorials: Henrik Spiren from Comtax also plans to come to the ITPG Meeting in Montreux in April 2015 and present the software. More GGI members should join as the number of licensees must not fall below 10 to ensure the favorable price offer.

9 GGI members license the IBFD tax platform as full member (minimum no. required is 5). 4 members would be interested to go for the VAT module only (minimum no. required is 10) and 12 members would be interested to go for the TP module only (minimum no. required is 10) starting March 2015.

Next ITPG winter meeting will take place from 19th to 22nd. February in Marbella, Spain. Speakers/topics are still wanted. Please contact Oliver.

Tim Crosley: How professional service firms can work together on tax/legal matters (15 min)

18:00 Adjourn