

**Practice Group International Taxation: Minutes of the ITPG Meeting,
held in Cancún, 31 October 2013, 14:40 – 18:20**

Chairman:	Oliver Biernat
Secretary:	Astrid Rechel-Götz

Participants				
Country	Company	Title	Name	First Name
Brazil	Grupo Work Independent Auditors	Dr.	Baum	Seres
Argentina	Mantelli, Esnaola & Asociados		Bazan	Ana
Germany	Benefitax GmbH, Steuerberatungsgesellschaft, Wirtschaftsprüfungsgesellschaft		Biernat	Oliver
Canada	Lehoux Boivin, CPA CA		Boivin	Mario
USA (GA)	AGH Aarons Grant & Habif, LLC		Buie	Cindy
United Kingdom	Lawrence Grant, Chartered Accountants		Busch	Graham
USA (IL)	Kutchins, Robbins & Diamond, Ltd.		Cameron	Christoper
USA (FL)	Cantor & Webb P.A.		Cantor	Steven
Mexico	Guerrero y Santana, S.C.		Cardenas	Brissa
Brazil	Monteiro & Monteiro Lawyers Associate		Cardoso Monteiro	Ana Sofia
Chile	Grupo Acender	Prof.	Castilla	Antonio
United Kingdom	Citroen Wells Chartered Accountants		Charles	Henry
China	Horizon Group		Chow	Stephen
Germany	WRT Revision und Treuhand GmbH	Dr.	Clemens	Olaf
Mexiko	Despacho Cortes del Toro y Compañía S.C.	Prof.	Cortes del Toro	Ma. Guadalupe
USA (NY)	Prager Metis International LLC		Davis	Scott. D.
Switzerland	Walser & Partner AG Freienbach		Demir	Abdullah
USA (TX)	DRDA PLLC		Dickey	Douglas
Austria	Grazer Treuhand Steuerberatung GmbH & Partner KG	Dr.	Drawetz	Stefan
Canada	Kanish & Partners, Chartered Accountants		Emmanuel	Julian
USA (GA)	Baker, Donelson, Bearman, Caldwell & Berkowitz, PC		Evans	Michael
South Africa	Nolands SA		Fordham	Darryl
USA (VA)	Frank & Company, p.c.		Frank	Robert H.
USA (MA)	Tonneson + Co., Certified Public Accountants and Consultants		Freeman	John R.
Spain	Ficesa Treuhand, S.A.P. Auditores y Asesores Fiscales		Frühbeck	Carlos
USA (MA)	Tonneson + Co., Certified Public Accountants and Consultants		Gambone	Diana
France	FIDAG		Girard	Alain
Italy	S4B Solutions 4 Business	Dr.	Girardi	Ugo
Germany	FACT GmbH		Gottmann	Andreas

Country	Company	Title	Name	First Name
	Wirtschaftsprüfungsgesellschaft			
United Kingdom	Lawrence Grant, Chartered Accountants		Harunani	Kassim
United Kingdom	Haines Watts		Hussein	Zahid
Israel	Vardi, Brukner, Ingber, Rozenzveig CPA		Ingber	Dov
Serbia	MDM Revizija d.o.o.		Mihic Munjic	Jelena
Netherlands	LIMES International B.V.		Kapel	Huub
USA (CA)	Rowbotham & Company LLP		Kelly	Mark
USA (OH)	Ciuni & Panichi, Inc. CPA		Klein	Michael B.
Hungary	Kovács Réti Szegheő Attorneys-at-Law	Dr.	Kovács	Attila
USA (IL)	Kutchins, Robbins & Diamond, Ltd.		Kutchins	Allen
USA (FL)	Lopez Levi & Associates, P.A. CPAs and Advisors		Lopez-Lima Levi	Raimundo
USA (PA)	Smart, Devine & Company LLC		Nakajima	Douglas W.
USA (NY)	Prager Metis International LLC		Neste	David
USA (MD)	Offit Kurman, Attorneys at Law		Offit	Theodore
Guernsey	Heritage Corporate Services Ltd.		Pattimore	Mark
United Kingdom	Lawrence Grant, Chartered Accountants		Radjah	Alan
Germany	Benefitax GmbH, Steuerberatungsgesellschaft, Wirtschaftsprüfungsgesellschaft		Rechel-Götz	Astrid
USA (MD)	Offit Kurman, Attorneys at Law		Ries	Jim
Brazil	Monteiro & Monteiro Lawyers Associate		Romero Pedrosa Monteiro	Bruno
USA (CA)	Rowbotham & Company LLP		Rowbotham	Brian
Germany	FACT GmbH Wirtschaftsprüfungsgesellschaft		Schwechel	Bernhard
Colombia	Tower Consulting Worldwide S.A.S.		Torres Romero jr.	Camilo
Belgium	Human Capital Services BVBA		Triempont	Veerle
Venezuela	Viso, Rodriguez, Cottin, Medina, Ramirez & Asociados		Viso	Angel Gabriel
Switzerland	Walser & Partner AG Freienbach		Walser	Marco
Germany	Kieffer Stübben & Partner Wirtschaftsprüfungsgesellschaft, Steuerberatungsgesellschaft		Wierzoch	Bärbel
United Kingdom	Haines Watts		Wilson	Peter
Canada	Walsh King LLP		Walsh	Ronald
Canada	Shea Nerland Calnan LLP		Worthington	Robert R.
Guernsey	Heritage Corporate Services Ltd.		Wright	John
Brazil	Banco Fiscal do Brazil jr.		Wulff jr.	Luis Alberto Buss
Japan	IDEA International Accounting Office		Yoshida	Haruki
Romania	Mirus Consultanta Fiscala SRL		Zeche	Ionut
USA (FL)	Vizcaino, Gitlin & Zomerfeld, LLP, Certified Public Accountants		Zomerfeld	Raymond J.
India (via Skype)	M.L. Bhuwania & Co., Chartered Accountants		Bairagra	Ashish

	Subject	To Do	In Charge	Due Date
1.	<p>14.40-15.05: Oliver Biernat: Internal ITPG topics Oliver welcomes the participants. He also welcomes Ashish Bairagra who cannot be present in the meeting but who is connected via a skype videocall. Oliver starts with some internal information:</p> <p>a) Presentation of the new ITPG guide, fresh from the print. Details can be found in Oliver's presentation slides. Non-authors are invited to no order their copies at GGI headquarter.</p> <p>b) News on FYI client info newsletter: Due to a conflict with the EU network-directive and a review of a German ITPG member by the German Chamber of Public Auditors, it is recommendable to avoid to establish more common resources at the present state of time. That's why the project of the common client newsletter has been paralysed until the resolution of the conflict.</p> <p>c) Experience with the IBFD data base which has been contracted by some members jointly until February 2014. Members are invited to get to know it via a free connection. Oliver asks interested members to contact him in order to bring them in contact with IBFD.</p> <p>d) Presentation of upcoming events and projects.</p> <p>e) Finally Oliver asks the ITPG members not to abuse the others' cooperation by asking for time-consuming information or even solution of cases for free.</p>	<p>contact HQ for order of Business Guide</p> <p>contact Pavel Grishunin (p.grishunin@ibfd.org) from IBFD for demonstration or free test version of IBFD data base</p>	<p>all interested members</p> <p>all interested members</p>	<p>asap</p> <p>asap</p>
2.	<p>15.05-15.25: Ionut Zeche: Internal: Information on new ITPG referral list. Ionut Zeche presents a template for a referral list and invited for a discussion.</p> <p>Peter Wilson suggests to have the referral list put in the GGI intranet to be filled online by all members. This suggestion has to be checked with GGI headquarter.</p> <p>Another suggestion was to set up an own ITPG homepage. This issue will be followed up in the next ITPG meetings.</p>	<p>check with HQ</p> <p>include in agenda for next meeting</p>	<p>Ionut Zeche</p> <p>Oliver Biernat</p>	<p>before winter meeting</p> <p>before winter meeting</p>
3.	<p>15.20-15.40: Seres Baum (Brazil): Real Estate Taxation in different countries of the world Seres Baum presents a study about real estate taxation in different countries which has been set up by help of various ITPG members.</p>			
4.	<p>15.40-15.50: Brissa Cardenas (representing Sergio Guerrero), Mexico: Recent Topic: 2014 Tax reforms in Mexico. What are the significant implications for foreign investors? Discussion with participants.</p>			
5.	<p>15.50- 16.25: Graham Busch: Speed networking</p>			
	Coffee break			
6.	<p>16.45-17.05: Brian Rowbotham: Setting up a business in US Basics to Advanced, including: initial IRS filings - W-8BENs, W-9s, transfer employees, conflicts with immigration and cost plus vs. profits for US subsidiaries.</p>			

	Subject	To Do	In Charge	Due Date
7.	<p>17.05-17.20: Graham Busch: Not so sexy any longer – Global Tax Avoidance and the OECD. A brief look at where we are now, how we got here and the outlook for cross-border tax planning for multinational corporations and their advisors.</p>			
8.	<p>17.20-18.15: Peter Wilson: Considering the taxation issues when investing in trading businesses in the BRICS (Brazil, Russia, India, China, South Africa) including subsidiaries, branches, transfer pricing, avoidance and evasion”. Panel discussion with representatives from BRICS countries: Seres Baum (Brazil), Stephen Chow (China), Ashish Bairagra (India, via Skype), Darryl Fordham (South Africa) and Russia being represented by Peter Wilson</p>			
9.	<p>The participants are informed that all presentations and the minutes of the meeting will be stored on the GGI intranet by end of the following week Oliver thanks all the speakers and panel members with a little present; Graham Bush thanks Oliver for all his activities and especially for the dedication to the new ITPG Guide. The meeting closes at 18:20</p>			