

# Agenda ITPG Meeting in Edinburgh



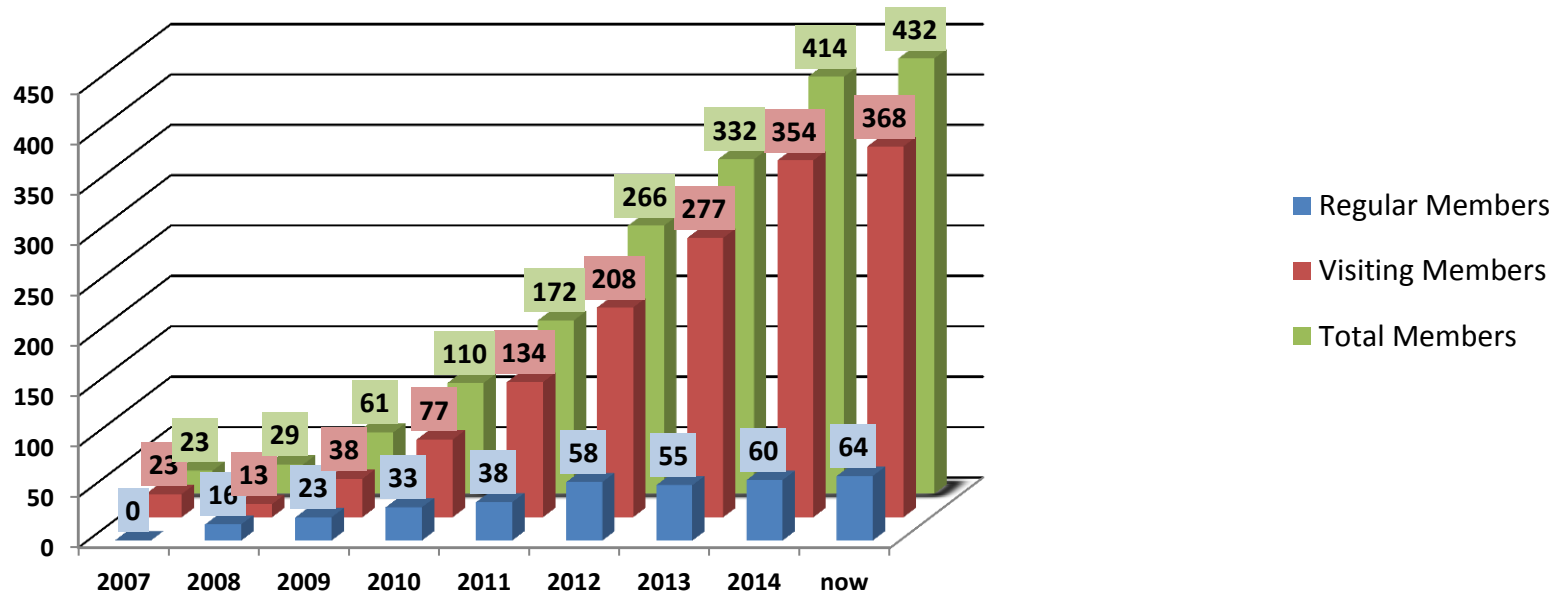
- 14.30 Oliver Biernat: Welcome speech
- 14.40 Joe McCall: Irish Companies –What are the Tax Advantages? (15 min)
- 14.45 Nick Domburg: Case Study: Presentation and comparison of responses received from GGI-members regarding setting up a new trading venture in Country X (45 min)
- 15.40 Ionut Zeche: Speed networking (20 min)
  
- 16.00 Coffee break
  
- 16.30 Oliver Biernat: Update on internal ITPG matters and projects (20 min)
- 16.50 Pavel Grishunin (International Bureau of Fiscal Documentation) via WebEx: presentation of new features in the IBDF [Portal to Cross-Border Tax Expertise](#) (20 min)
- 17.10 Galia Antebi: Three traps in sending clients or funds to the U.S:
  - 1. The green card trap
  - 2. Foreign gifts
  - 3. Foreign trusts (30 min)
- 17.40 Robert Anthony: Case Study with role-play on wealthy private individual that died and leaves a mess for his heirs (20 minutes)

# Internal ITPG Topics

Oliver Biernat  
ITPG Global Chairman

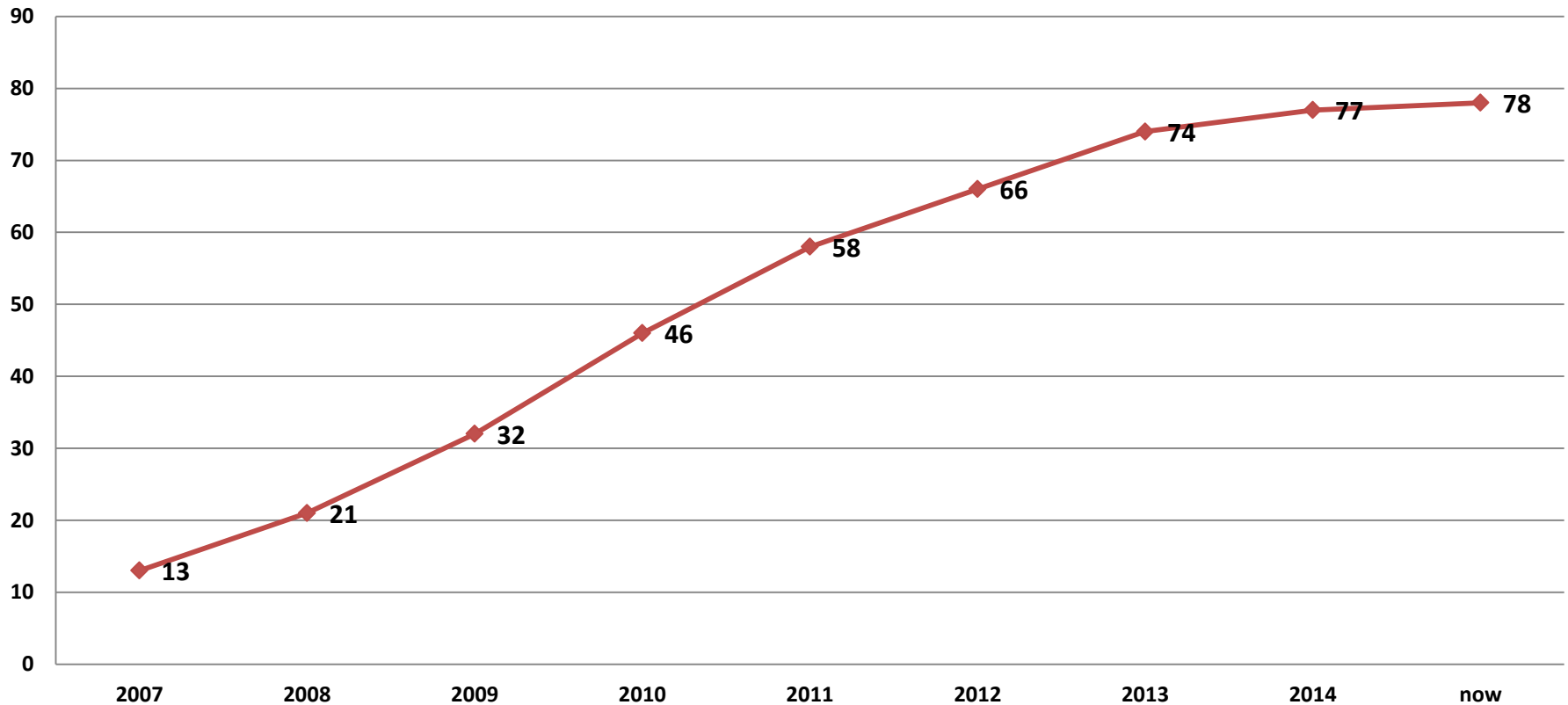
- Statistics on the development of ITPG
- New project: ITPG FYI client info newsletter
- Renewal of IBFD and Comtax licenses, new offers for TP and VAT
- Presentation of past and upcoming ITPG events
- Better name for regular member?
- Results of corporate film project in Milan

# Statistics on the development of ITPG



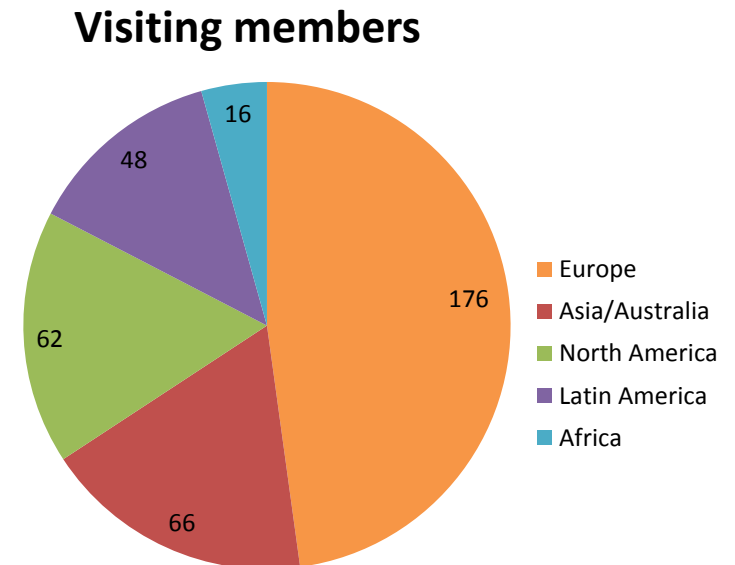
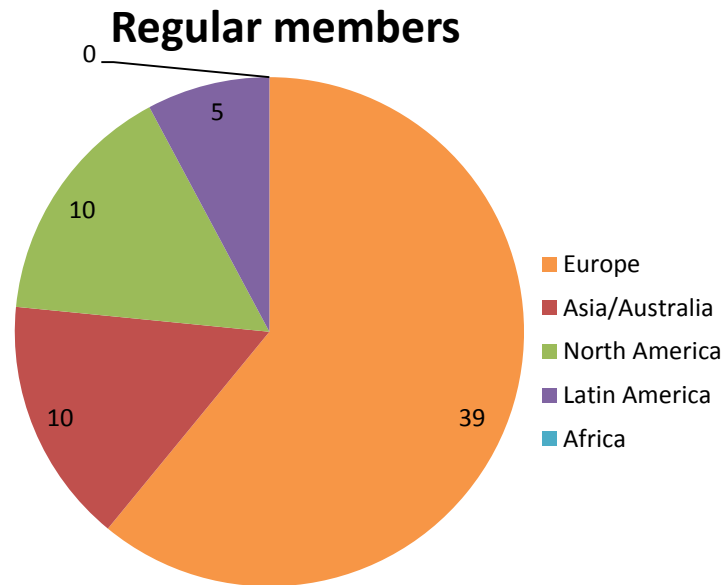
# Statistics on the development of ITPG

## Number of countries covered by ITPG members



# Statistics on the development of ITPG

Which region do our members come from at the moment?



GGI financially contributes to GGI PG projects with a maximum of 2,500 CHF per calendar year upon prior approval by GGI Head office.

In 2013 this money was used for the **ITPG Tax and Business Guide**

In 2014 it will be used for **ITPG FYI client newsletter (decided in Milan)**

- 2 ITPG FYI newsletters annually as pdf.
- Printouts only by GGI and if member(s) who require prints will pay for them
- Priority for authors: a) chairs b) regulars c) visitors

Barbara Reiss: „ITPG pages in INSIDER will remain besides the new newsletter. We will not publish articles from the ITPG newsletter in INSIDER, but just different topics / articles. I believe we can manage to find enough authors. The ITPG is a very active and huge group.“

- So far the following GGI members have offered the following topics:
- **Oliver Biernat:** Voluntary disclosure of tax evasion
- **Graham Busch:** Recent Changes in the Tax Treatment of UK Residential Property Acquisitions
- **Rodolfo Sanchez:** Global Account Tax Compliance Act (GATCA). i.e. initiative that is being analyzed by the OECD, which might establish the obligation that banks of any country should report to the tax authorities all the accounts that are held by foreigners
- **Kim Moody:** title/ topic not yet decided
- During the meeting: **Arthur Plutowski, Ashish Bairagra, Joe McCall, Claudia Mattig:** title/ topic not yet decided



# Comtax Tax Planning software



- **Comtax:**
- 13 GGI members with an annual license from 1<sup>st</sup>. June -30<sup>th</sup> May of the following year. Termination is possible with a 3 month notice. Who else is interested? More information on: <http://www.comtaxit.com/>

Acco Accountants	Belgium
Benefitax GmbH	Germany
Dalla Libera and Partners	Italy
EFS Tax Consulting	Poland
Ficesa Treuhand, S.A.	Spain
GT Fiduciaires SA	Luxembourg
Guerrero y Santana, S.C. (terminated by 1 June 2014)	Mexico
Lawrence Grant, Chartered Accountants	United Kingdom
Mirus Advisers S.R.L.	Romania
Munkert and Partner GbR	Germany
Shea Nerland Calnan LLP	Canada
Viso, Rodriquez, Cottin, Medina, Ramirez (terminated by 1 June 2014)	Venezuela
WRT Revision und Treuhand GmbH	Germany

**IBFD License: 1 March 2014- 28 Feb. 2015.**

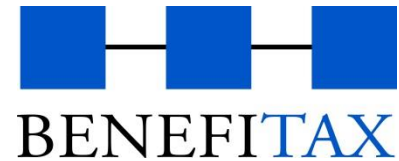
Costs: 3,173 € per year including all databases.

New features will be presented online at the by Pavel Grishunin from IBFD

## Who else wants to join?

Canada	Shea Nerland Calnan LLP
Germany	Benefitax GmbH, Steuerberatungsgesellschaft, Wirtschaftsprüfungsgesellschaft
Poland	EFS Group Sp. z o.o.
The Netherlands	Limes International BV
United Kingdom	Haines Watts
United States	AGH Aarons Grant & Habif, LLC
United States	The Ruchelman Law Firm

# IBFB: new offer for TP and VAT database



- **New Offer:** IBFD topical collections on just
  - a) Value Added Taxation and
  - b) Transfer Pricing.

## General conditions:

- Minimum duration of the subscription is 12 month with the same starting and end date for all participating members;
- Fees quoted below refer to the 2014 quotation and are in Euro ex VAT;
- Minimum number of participants per collection requested: 10.

# IBFB: new offer for TP and VAT database



## Module 1: VALUE ADDED TAXATION

- EVD News
- Excerpts from Country Surveys and Country Analyses relating to VAT only
- Topical Analysis - European VAT Directives,
- Topical Analysis - Value Added Taxation covering 51 jurisdictions (Feb 2014)
- Quick Reference Tables (EU VAT Rates Tables)
- EU Law (Indirect Tax)
- National Legislation (VAT laws of EU Member States linking to VAT Directive 2006/112)
- Case Law (ECJ Case Law (Indirect Tax), Other Case Law (VAT))
- EVD Glossary
- Full access to all current and archive articles (from 1999 onwards) of the International VAT Monitor
- EU VAT Rates Tables Tool

Total annual fee per block of 10 users is € 7,500 ex VAT;  
effectively € 750 ex VAT per year and per single user.

**Who else wants to join? Interested:** Alan Rajah showed interest

Country	Company
Germany	Jakoby Dr. Baumhof - Wirtschaftsprüfer Steuerberater Rechtsanwälte
Slovakia	AT Partners, k.s.

# IBFB: new offer for TP and VAT database



## Module 2: TRANSFER PRICING

### News (Transfer Pricing only)

- Transfer Pricing topical chapters for 55 jurisdictions,
- Transfer Pricing and Business Restructurings – online book,
- Transfer Pricing and Customs Valuation – online book,
- Transfer Pricing and Dispute Resolution – online book,
- Transfer Pricing and Intragroup Finance – online book.
- Quick Reference Tables (Transfer Pricing Tables)
- Models
- EU Law (Transfer Pricing only)
- International Organizations' Documentation (all Transfer Pricing related documents)
- Case Law (Transfer Pricing only)
- Country Chapters Comparison (Transfer Pricing)
- Transfer Pricing Tables Comparison

Total annual fee per block of 10 users is € 3,710 ex VAT;  
effectively € 371 per year and per single user.

**Who else wants to join? Interested:** Alan Rajah + Denis Nerland showed interest

France	FIDAG
Greece	Asnetwork
India	M.L. Bhuwania & Co., Chartered Accountants
India	Zinzuwadia & Co - Chartered Accountants
Slovakia	AT Partners, k.s.
Spain	Ficesa Treuhand, S.A. Auditores y Asesores Fiscales

## Interested in any IBFD products or free online trainings?

Please contact for more details, free online training or interest to license:

Pavel Grishunin MA, International Bureau of Fiscal Documentation  
*Regional Account Manager IBFD*

E: [p.grishunin@ibfd.org](mailto:p.grishunin@ibfd.org) | M: +31623951715 | T: +31205540184

Address: Rietlandpark 301, 1019 DW Amsterdam, The Netherlands



# Bureau van Diyk “Amadeus” database?

Bureau van Diyk offered to subscribe to an Amadeus database group license

The license fee would be about 12,000 €.

If you are interested please check with GGI HO if they agree and then contact contact GGI member Jelena Mihic in Beograd ([jelena.mihic@mdmrevizija.com](mailto:jelena.mihic@mdmrevizija.com)) and ask if that is still possible.

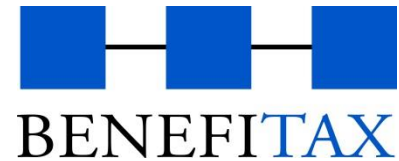
Country	Company
Greece	Asnetwork
Serbia	MDM Revizija d.o.o.

# ITPG Winter Meeting 2014

- Review on ITPG winter meeting in Milan, Italy,
- Hosted by Comma 10
- 6 to 9 March 2014
- Insider article called "Boredom, horrible weather and nothing to eat..."



# Future ITPG Meetings



- 15. May 2014: New Orleans: North American Regional Conference
- 21. August 2014: Rio de Janeiro: Latin American Regional Conference
- 18.-20. Sep 2014: Montreal, NA Best Practices & Dev. Leaders
- 16. October 2014: Cape Town: World Conference
- 11.-14. Dec. 2014: Bangkok: Asia-Pacific Regional Conference
- 11.-13. Jan. 2015: Mahatma Mandir, Gandhinagar, Gujarat, India (along with the 7<sup>th</sup>. Vibrant Gujarat Summit)
- 19.-22. February 2015: Marbella/Spain: ITPG Winter meeting
- 23. April 2015: Montreux – Switzerland: GGI European Conference
- 16.-19. July 2015 (tbc): San Jose - Costa Rica: GGI Latin American Regional Conference
- 22. Oct. 2015: Boston: World Conference
- 3. Dec. 2015 (tbc): Hongkong: GGI Asia-Pacific Regional Conference

# Better name for regular member?

## Favorites are:

- Senior member and member (Oliver Biernat, Brigitte Jakoby, Angel Gabriel Viso, Tobias Wilhelm, Brian Marita, Artur Plutowski, Eugen Jakoby, Dennis Nerland, Henry Charles, Carlos Frühbeck, Abdullah Demir, Carlo Dalla Libera) 12
- Leave it as it is now: Regular member and visiting member (Dov Ingber, Kim Moody, Viviane Moro, Bärbel Wierzoch, Nick Domburg, Huub Kapel, David Rodney, Ricky Wong, Katrin Köhnlein, Sergio Finulli, Ugo Girardi) 11
- It was decided to rename the members to members and senior members.

# Results of corporate film project in Milan

RM's were invited to get an individual corporate movie at the ITPG Winter meeting in Milan

A Romanian filmmaker was invited to Milan and shot films over 2 days

6 firms went for it: Benefitax, Lawrence Grant, Mirus Advisors, The Ruchelman Law firm, Comma10 and M L Bhuwania & Co.

Examples:



Comma10 en.mp4



Benefitax v5.mp4

# Thank you for your attention !

Oliver Biernat

[Benefitax GmbH](#)

Steuerberatungsgesellschaft

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