A conference presented by the Individual Tax and Private Client Committee, supported by the IBA Family Law Committee and the European Regional Forum

the global voice of the legal profession®

21st Annual International Wealth Transfer Practices Conference

In the shoes of our clients – what do they want?

29 February – 1 March 2016, Claridge's Hotel, London, England

Working programme
and list of participants

ALL SPEAKER MATERIALS AND BIOGRAPHIES CAN BE FOUND AT WWW.IBANET.ORG/CONFERENCES/CONF677.ASPX

Conference Co-Chairs
Olga Boltenko *Withers, Zurich; Co-Chair, IBA Individual Tax and Private Client Committee*
Gerd Kostrzewa *Heuking Kühn Lüer Wojtek, Düsseldorf; Co-Chair, IBA Individual Tax and Private Client Committee*
Rashad Wareh *Kozusko Harris Vetter Wareh Duncan, New York; Senior Vice-Chair, IBA Individual Tax and Private Client Committee*

Monday 29 February

All working sessions will take place in the Ballroom
The round table discussions will take place in the Drawing Room and French Salon

0745 – 1700 **Registration**
Ballroom reception

0830 – 0845 **Welcome from the Conference Co-Chairs**

0845 – 0915 **Great Expectations – What do clients want?**

In the fiduciary world, above all other financial services, the conflicts between client desires and the march of regulation are perhaps at their starkest. Roddy Balfour will give his thoughts on whether and how these can be reconciled.

Speaker
Roddy Balfour *Founder Director, Virtus Trust, Guernsey*

0915 – 1015 **'Double, double, toil and trouble' – recent and upcoming challenges for private client advisors**

This opening panel discusses the latest trends across the globe and how they affect successful international families. The increasingly complex regulatory environment effects not only owners of business, but also day-to-day work of international advisors and service providers. This interactive discussion addresses what is currently happening across the legal, banking and advisory sectors.

- Legal services to wealthy clients – has anything changed?
- Transparency – how trust companies, clients and their advisers are dealing with it
- BEPS implications for private clients
- International banking – how to deal with practical difficulties
- Challenges with trusts in various jurisdictions

Panel Chair
Olga Boltenko

Panellists
Leigh-Alexandra Basha *McDermott Will & Emery, Washington DC; Council Member, IBA Legal Practice Division*
Gerd Kostrzewa
Christopher Potter *SETE, Geneva*
Daniel Simon *Collyer Bristow, London; Vice-Chair, IBA Individual Tax and Private Client Committee*
Rashad Wareh

1015 – 1045 **Coffee/tea break**
Ballroom reception

MOBILE TELEPHONES
Delegates are requested to ensure that mobile telephones and any other portable devices are switched off during the working sessions.

1045 – 1215

'I want my plan in good shape' – Health checks and spring cleaning your estate planning documents and tax strategies

Estate and succession planning can be a moving target for the multi-jurisdictional family. Families change over time. Children grow up, move abroad, get married, and have children. Parents spend time travelling, residing near their grandchildren, or resting in warmer climates. These changes have consequences to their succession plans and the controlling documents should be reviewed from time to time. This panel will focus on checking and updating existing succession documents, tax planning, and related cross-border considerations.

Panel Co-Chairs
Natalie Peter *Staiger Schwald & Partner AG, Zurich; Session Reporter Coordinator, IBA Individual Tax and Private Client Committee*
Mark Osborne *Osborne Helman Knebel & Scott, Austin, Texas; Website Officer, IBA Individual Tax and Private Client Committee*

Panellists
Florentino Carreño *Cuatrecasas Gonçalves Pereira, Madrid*
Rachel Mainwaring-Taylor *Hunters Solicitors, London*
Von Sanborn *Withers Bergman, New York*
Michael Schmidt *Schmidt Taxlaw, Frankfurt*

1215 – 1330

Buffet lunch
Ballroom reception and Mirror room

1330 – 1500

ROUNDTABLE DISCUSSION

Lawyers in practice – business development and managing clients

Knowing the law is no use if you have no clients to advise. Do all clients want the same things or are there cultural differences in winning and keeping business and wealth? Do clients in different jurisdictions give rise to different ethical problems? Our experienced team will facilitate small group discussions, where we hope you will generously share your expertise on developing clients, keeping them happy and avoiding ethical pitfalls. Who knows, your next referral may be sitting at your table!

Roundtable Co-Chairs
Bijal Tushar Ajinkya *Khaitan & Co, Mumbai; Scholarship Officer, IBA Individual Tax and Private Client Committee*
Kira Egorova *CJSC ALRUD Law Firm, Moscow*

Facilitators
Ummahani Ahmad Amin *Metropolitan Law Firm, Abuja*
Alessandro Bavila *Maisto e Associati, Milan*
Michael Leeds *Duane Morris, Boca Raton, Florida*
Patricia Guerra *Meyerlustenberger Lachenal Rechtsanwälte Zurich*

1500 – 1530

Coffee/tea break
Ballroom reception

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1530 – 1700

'I want a say in my wealth management' – Controlling trustees and foundation boards

Flexibility and control over investment decisions are top priorities of global high net worth families that are establishing trusts and foundations and private trust companies. Many international jurisdictions have responded by updating laws and regulations to allow families to maintain control over investments. This panel will discuss the risks, opportunities and objectives of high net worth clients and what options they have on a global basis to meet their wealth management goals.

Panel Co-Chairs
James Paladino *South Dakota Trust Company, New York; Corporate Counsel Forum Liaison Officer, IBA Individual Tax and Private Client Committee*
Philip van Hilten *No More Worries, Amsterdam*

Panellists
Konrad Friedlaender *Carey Olsen, Guernsey*
Johannes Gasser *Gasser Partners Rechtsanwälte, Liechtenstein*
Christopher M Reimer *Long Reimer Winegar, Jackson, Wyoming*
Virginie Vallet *SETE, Geneva*

1930

Conference reception and dinner
The Long Room
Marylebone Cricket Club, Lord's Ground, London NW8 8QN

Ticket price: £95 per person.

Please note: dress code is strictly jacket and tie.

Coaches will depart from Claridge's Hotel, Ballroom entrance, at 1900 and will return following the dinner.

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Tuesday 1 March

0715 – 1630 **Registration**
Ballroom reception

0745 – 0845 **BREAKFAST ROUNDTABLE DISCUSSION**

'Can I have privacy in this transparent world?' – Navigating the client through transparency, privacy, exchange of information and anti-avoidance rules

The Common Reporting Standard (CRS) is very nearly upon us. This roundtable discussion will mix the technical analysis with practical advice to make sure you are prepared to navigate your clients through the new world order. The following topics will be discussed:

- OECD's Common Reporting Standard / automatic exchange of information protocol
- 4th Directive, FATCA & more
- How fit are your structures for CRS?
- Expert debate on the consequences of the latest tax changes
- Practical suggestions for minimising the impact

Roundtable Co-Chairs
Jérôme Assouline *Sekri Valentin Zerrouk, Paris; Treasurer, IBA Individual Tax and Private Client Committee*
Eric Dorsch *Kozusko Harris Vetter Wareh Duncan, New York*

Facilitators
Inbal Faibish *Rosenberg Abramovich Schneller, Zurich*
Julie Gilbert *Jackson Hole Trust, Jackson, Wyoming*
Sonia Velasco *Cuatrecasas Gonçalves Pereira, Barcelona*

0845 – 0900 **Coffee/tea break**
Ballroom reception

0900 – 0915 **Welcome from the Conference Co-Chairs**

0915 – 1045 **'I want to go to South America, what will I find when I get there?' – South America regional review on taxation and estate planning**

The legal, political and economic landscape in South America is complex and becoming increasingly sophisticated, especially given tax reforms and local implementation of international tax enforcement regimes occurring throughout the region. This panel will focus on the tax and estate planning issues confronted by high net worth clients investing in or moving to South America, and strategies to navigate this landscape.

Panel Co-Chairs
Pedro Fernandez *Garrigues, Malaga*
Rashad Wareh

Panellists
Alex Fischer *Carey y Cia Ltda, Santiago*
Percy Castle *Casahierro Abogados, Lima*
Jose Andres Romero *Brigard & Urrutia, Bogota*
John Weinkopf *Consultant, Rio de Janeiro*

1045 – 1100 **Coffee/tea break**
Ballroom reception

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1100 – 1230

'I want somewhere with good schools, stable government and culture, but I don't like to pay too much taxes. What should I do before I emigrate?' Pre-immigration tax planning

People move abroad for many reasons. Some look for a fresh start, others seek a better quality of life or a boost in their careers. Some others are motivated mainly by tax reasons. In any case, the search for each one's personal happiness needs to be grounded on an efficient pre-immigration tax planning.

Panel Co-Chairs
Gerd D Goyvaerts *Tiberghien Advocaten, Antwerp; Publication and Newsletter Editor; IBA Individual Tax and Private Client Committee*
Raul-Angelo Papotti *Chiomenti Studio Legale, Milan; Membership Officer; IBA Individual Tax and Private Client Committee*

Panellists
Paolo Bottini *Bar & Karrer, Lugano*
Oliver Court *Macfarlanes, London*
Nuno da Cunha Barnabé *PLMJ, Lisbon*
Jean-Charles S Gardetto *Gardetto Avocat-Défenseur, Monaco*
Megan Worrell *Duane Morris, New York*

1230 – 1330

Buffet lunch
Ballroom reception and Mirror room

1330 – 1500

'Now I want a passport' – Immigration and naturalisation issues

Many classic spy movies feature the suitcase filled with cash and multiple passports for a quick getaway. Increasingly it is not spies that are looking for a second passport, but high net worth individuals. Obtaining citizenship or residence rights in another country, combined with the ability to leave one country quickly and settle in another, is becoming increasingly important for wealthy individuals concerned about a world in the grip of unprecedented economic and political turmoil.

Panel Co-Chairs
Jelle Kroes *Kroes Advocaten, Amsterdam; Senior Vice-Chair, Immigration and Nationality Law Committee*
Niklas Schmidt *Wolf Theiss, Vienna; Committee Liaison Officer; IBA Individual Tax and Private Client Committee*

Panellists
Jean-Philippe Chetcuti *Chetcuti Cauchi, Malta*
Laura Devine *Laura Devine Solicitors, London*
Rogério Fernandes Ferreira *RFF & Associados, Lisbon*
Celia Pourgoura *CA Advocates (Pourgoura & Aspri LLC), Nicosia*
Yusra Siddiquee *Norton Rose Fulbright, Toronto*

1500 – 1530

Coffee/tea break
Ballroom reception

1530 – 1630

'I want a baby, will you have one for me please?' – and other hot topics in family law

Schools, government, culture, taxes and passports are important, but what if your client needs help forming a family? Which countries can meet the needs of clients who struggle with fertility, or are members of the LGBTI community or transgendered? Which countries embrace assisted reproduction and surrogacy? Where in the world should a client go who has employed, or wants to employ, a non-traditional approach to forming a family?

Panel Chair
Catherine D A Watson *McInnes Cooper, Halifax, Nova Scotia; Secretary; IBA Individual Tax and Private Client Committee*

Panellists
Anne Guichard *Notaires Associés, Paris; Young Lawyers Liaison Officer; IBA Individual Tax and Private Client Committee*
Kelly D Jordan *Jordan Battista, Toronto*
Michael Wells-Greco *Charles Russell Speechlys, Geneva*

1630 – 1700

Summary and committee business meeting

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