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INTERNATIONAL BAR ASSOCIATION CONFERENCE 2024

A conference presented by the IBA Private Client Tax Committee and supported by the IBA Family Law Committee

29th Annual International Private Client Tax Conference

Navigating the private client world in turbulent times

3–5 March 2024, Raffles London at the OWO, London, England

TOPICS INCLUDE:

- AI: is it game over for humans?
- Oh my GAAR! Have general tax anti-avoidance rules changed the way we approach tax planning?
- Stiff Winds, New Currents and Rough Seas – Roundtable discussion on hot topics, changes and matters that will stay forever.
- You can run but you can't hide: a forum shopper's guide to different matrimonial jurisdictions.
- Roundtable session: a game of snakes and ladders – the search for the perfect jurisdiction.
- Will they rest in peace: navigating the complex world of estate tax treaties.
- Is it possible to bulletproof your trust/foundation structure?
- Should I stay or should I go? Issues related to changing tax residency.
- Make it rain – advising Zennials.

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For more information and to book online visit www.ibanet.org/conference-details/CONF2341

Programme

Conference Co-Chairs

Anne Guichard *N3T Notaires, Paris; Co-Chair, IBA Private Client Tax Committee*

Gerd D Goyvaerts *Tiberghien, Antwerp; Co-Chair, IBA Private Client Tax Committee*

Mark E Osborne *Osborne Helman Scott Knisely & Stanton, Austin, Texas; Member, IBA Private Client Tax Committee Advisory Board*

Sunday 3 March

1800 – 1930 **Hosted welcome reception**

Phillips Auction House

30 Berkeley Square, Mayfair, London W1J 6EX

Conference reception kindly provided by Phillips Auction House.

This reception, which will welcome all delegates to the Conference, will also be an opportunity to view some of their current works.

All registered delegates are welcome to attend.

Monday 4 March

0800 – 1700 **Registration**

The Lawrence

0845 – 0900 **Introduction from the Conference Co-Chairs**

0900 – 1015

AI: is it game over for humans?

There is hardly a private client advisor who has not heard of ChatGPT and similar large language models. While these are just fancy statistical next-word predictors, the texts generated by them are of an astounding human-like quality. In this session you will learn who the main players are in this field, what the regulators are saying, what tools you as an advisor should be looking into, what their limitations are, and how these models will likely develop in the next few years. Brace yourself for the future, by attending the session – which will be both exciting and frightening!

Session Chair

Niklas Schmidt *Wolf Theiss, Vienna; Member, IBA Private Client Tax Committee Advisory Board*

Speakers

Gary Ashford *Harbottle & Lewis, London*

Michael Fischer *Fischer Ramp Buchmann, Zurich*

Andrea Gallizioli *Scarioni Angelucci, Milan; Session Reporters Liaison Officer, IBA Taxes Committee*

1015 – 1100 **Keynote address: What on earth is going on in the world?**

Rear Admiral Chris Parry Portsmouth

1100 – 1130 **Coffee/tea break**

1130 – 1245

Oh my GAAR! Have general tax anti-avoidance rules changed the way we approach tax planning?

In this panel we review how different countries approach tax anti-avoidance, whether through targeted measures or general anti-avoidance rules. We will discuss whether GAARs tend to achieve their stated purpose of stamping out unacceptable tax avoidance practices, and whether they ever go too far in preventing legitimate planning.

Session Chair

Sangna Chauhan *Charles Russell Speechlys, London; Diversity and Inclusion Officer, IBA Private Client Tax Committee*

Speakers

Ron Choudhury *Miller Thomson, Toronto, Ontario*

Seth Entin *Greenberg Traurig, Miami, Florida*

Michael Khayat *Arkwood, Paris*

Shreya Rao *Shreya Rao & Associates Bangalore, Karnataka*

Sonia Velasco *Cuatrecasas, Barcelona*

1245 – 1400 **Lunch**

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Monday continued

1400 – 1515

Roundtable: stiff winds, new currents and rough seas – our popular roundtable discussion on hot topics, changes, and matters that will stay forever

- What are the most recent changes in law in your country?
- What are the boiling hot topics in your jurisdiction?
- How are you using artificial intelligence in your daily practice?
- Have you encountered issues with office management, career planning, and talent retention?

Join us for a lively round-table discussion for an exchange of knowledge among participants. The facilitators will open the debate and then the floor is yours!

Moderator

Markus Zwicky *Zwicky & Partner, Zug; Scholarship Officer, IBA Private Client Tax Committee*

Facilitators

Jérôme Assouline *Cabinet Sekri Valentin Zerrouk, Paris; Member, IBA Private Client Tax Committee Advisory Board*

Álvaro Checa *Kinship, Madrid*

Ryan J Coyle *Bilzin Sumberg, Miami, Florida*

Tendon Dahortsang *Fischer Ramp Buchmann, Zürich*

Romain Desmonts *McDermott Will & Emery, Paris*

Thomas Fritz *Bellecapital, Zürich*

Aidan Grant *Collyer Bristow, London; Publication and Newsletter Officer, IBA Private Client Tax Committee*

Sandra Gulich-Merrad *Blum Grob, Zürich*

Steve J Hare *Ytterberg Deery Knoll, Austin, Texas*

Jake Kaplan *Alston & Bird, Atlanta, Georgia*

Jochen Kotzenberg *Flick Gocke Schaumburg, Bonn*

Max Kremer *Arendt, Luxembourg*

Yolanda Lobao *ECIJA, Barcelona*

Rachel Mainwaring-Taylor *Raworths, Harrogate*

Stella Strati *Patrikios Pavlou Associates, Limassol*

Carine Tohme *Tohme Law Firm, Beirut; Secretary, IBA Private Client Tax Committee*

Rashad Wareh *Kozusko Harris Duncan, New York*

1515 – 1545 **Coffee/tea break**

1545 – 1700

You can run, but you can't hide!

A forum shopper's guide to different matrimonial jurisdictions: which are friendly, and which should have them quickly lacing up their running shoes. Where is it easiest to freeze and seize? Where will a disappointing or disappointed spouse get the best deal? Please join this panel of esteemed speakers from the realms of family law and private client tax, for what promises to be a lively and controversial session.

Session Co-Chairs

Tom Amlot *Alexiou Fisher Philipps, London; Membership Officer, IBA Family Law Committee*

Catherine Watson Coles KC *McInnes Cooper, Halifax, Nova Scotia*

Speakers

Delphine Eskenazi *Libra Avocats, Paris*

Catherine Moore *Ogier, Guernsey*

Amy Radnor *Farrer, London*

Kinga Weiss *Walder Wyss, Zurich*

1900 **Conference reception and dinner**

One Whitehall

1 Whitehall Place, London, SW1A 2HE

Price: £125

One place per registered delegate is permitted.

Transport is not provided.



The IBA, its officers and staff accept no responsibility for any views expressed, presentations or materials produced by delegates or speakers at the Conference.

Continuing Professional Development/Continuing Legal Education

For Conference delegates from jurisdictions where CPD/CLE is mandatory, the IBA will provide a Certificate of Attendance for the Conference. Subject to CPD/CLE requirements, Conference delegates can use this to obtain the relevant number of hours' accreditation. The number of CPD/CLE hours available may vary depending on the rules applied by the members' bar association/law society on time recording criteria.

A Certificate of Attendance is available to Conference delegates on request. Please ask at the IBA Conference registration desk for information on how to obtain the certificate.

Associate conference sponsor



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Thoughtful Investing.

0730 – 1700 **Registration**

The Lawrence

0800 – 0900

Breakfast roundtables: a game of snakes and ladders – the search for the perfect jurisdiction

Come prepared to share your advice about the pros and cons of your jurisdiction, in small groups, over breakfast. Does your jurisdiction have the best weather, the best wine and the best tax regime? Have you top tips for pre-immigration planning? Are there bear traps to avoid?

Continental breakfast will be provided.

Moderator

Daniel Simon *Collyer Bristow, London*

Facilitators

Alessia Allegretti *Boies Schiller Flexner, Milan; Membership Officer, Private Client Tax Committee*

Jack Bernstein *Aird and Berlis, Toronto, Ontario*

Marco Cerrato *Maisto E Associati, Milan*

Joao Coriel *Valadas Coriel E Associados, Lisbon; Secretary-Treasurer, IBA Senior Lawyers' Committee*

Rebecca Diacono *Fenech & Fenech Advocates, Valetta*

Darrell King *Crestbridge Fiduciary, New York*

Dirk-Jan Maasland *Loyens & Loeff, Amsterdam; Website Officer, IBA Private Client Tax Committee*

Natalie Peters *Blum & Grob, Zürich*

Shawntel Randi *Nixon Peabody, Boston, Massachusetts*

Autumn Ronda *Mitchell Silberberg & Knupp, Los Angeles, California*

Stefan Stellato *Hannes Snellman, Helsinki*

Pleuni Visser *Loyens & Loeff NV, Amsterdam*

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

0915 – 1030

Will they rest in peace: navigating the complex world of estate tax treaties

A stimulating discussion among expert private client attorneys about the effective use of estate tax treaties to mitigate the client's potential exposure to estate/inheritance tax across jurisdictions.

Session Chair

Eric Dorsch *Kozusko Harris Duncan, New York; Treasurer, IBA Private Client Tax Committee*

Emilie Van Goidsenhoven *Tiberghien, Brussels*

Speakers

Bijal Ajinkya *Khaitan & Co, Mumbai, Maharashtra*

Clare Archer *Pennington Manches, London*

Nicola Saccardo *Charles Russell Speechlys, London*

Tanja Schienke-Ohletz *Flick Gocke Schaumburg Partnerschaft mbB, Frankfurt*

1030 – 1100 **Coffee/tea break**

1100 – 1215

Is it possible to bulletproof your trust/foundation structure?

The panel of international planners and litigators will discuss how to attack or defend trust and foundation structures in the face of ongoing challenges. The panellists will explore and help to navigate the nuances of civil and common law as it relates to cross border disputes.

Session Co-Chairs

Gretel Ciniglio de Perez Fabrega Molino, *Panama City; Latin American Regional Forum Liaison Officer, IBA Private Client Tax Committee*

Michael Rutili *Stephenson Harwood, London*

Speakers

Bernadette Carey *Carey Olsen, Grand Cayman*

Filippo Nosedo *Mishcon de Reya, London*

Rafael Tavares Bassoli *Azevedo Sette Advogados, São Paulo*

Laura Zwicker *Greenberg Glusker, Los Angeles, California*

1215 – 1345 **Lunch**

1345 – 1500

Should I stay, or should I go? Issues related to changing tax residency

Humans have constantly migrated through the centuries, and often such moves are driven as much by events at home as much as by the attraction of a new place. Expatriation and pre-immigration planning have long been key concerns for international wealth planning. Different considerations today can drive migration, but for those families looking to lower their overall effective tax rates a permanent move must follow a process and sometimes comes with an initial fiscal cost. In this session we focus our discussion on departure rules and tax implications when leaving a jurisdiction. We also consider whether the clients might be at risk of not truly severing tax residency ties particularly where they still have family and businesses in the original jurisdiction.

Session Co-Chairs

Kira Egorova *ALRUD, Moscow; Committee Liaison Officer, IBA Private Client Tax Committee*

Kevin Lee *Stephenson Harwood, Hong Kong*

Speakers

Carolina Fuensilada *Fuensilada & Del Valle Abogados, Santiago*

Ellen Kratzer *Fiduciary Trust International, New York*

Heiko Wunderlich *SKW Schwarz, Munich*

Dhruv Janssen-Sanghavi *Nishith Desai Associates, Leiden*

1500 – 1530 **Coffee/tea break**

1530 – 1645

Make it rain – advising Zennials

If we thought that advising our current clients is sometimes challenging, just wait until you deal with their children, or with the new generation entrepreneurs. This session will provide inputs and share experiences about dealing with the younger generation of wealth holders. We will see if it the type of wealth that is going to change, the characteristics of the clients, their financial needs, the advice they seek, or all of the above. Speakers across different ages and backgrounds will share their views, stories and insights, will try to help us to prepare for the next years in business, and will show us that even with AI, there are quite a few needs we can and must accommodate.

Session Chair

Inbal Faibish Wassmer *Goldfarb Gross Seligman, Tel Aviv and Zurich; Senior Vice-Chair, IBA Private Client Tax Committee*

Speakers

Elina Filippou *Zepos & Yannopoulos, Athens*

Stephanie Sebbagh *SVZ, Paris*

Jeannette Yazedjian *Sequent Group, Reno, Nevada; Young Lawyers' Committee Liaison Officer, IBA Private Client Tax Committee*

1645– 1715 Open Committee meeting

All delegates are invited to join the Committee Officers at an open business meeting to discuss the planning of next year's London conference and other activities of the Private Client Tax Committee.

The organisers may at any time, with or without giving notice, in their absolute discretion and without giving any reason, cancel or postpone the Conference, change its venue or any of the other published particulars, or withdraw any invitation to attend. In any case, neither the organisers nor any of their officers, employees, agents, members or representatives shall be liable for any loss, liability, damage or expense suffered or incurred by any person, nor will they return any money paid to them in connection with the Conference unless they are satisfied not only that the money in question remains under their control but also that the person who paid it has been unfairly prejudiced (as to which, decision shall be in their sole and unfettered discretion and, when announced, final and conclusive).

Information

Date

3–5 March 2024

Venue

Raffles London at The OWO
Whitehall
London SW1A 2BX
Tel: +44 (0) 20 3907 7500
Email: london@raffles.com

Language

All working sessions and Conference materials will be in English.

How to register

Register online by **28 February** at www.ibanet.org/conference-details/CONF2341 and make payment by credit card to avail of the ten per cent online registration discount or complete the attached registration form and return it to the Conference Department at the IBA together with your proof of bank transfer payment. You should receive an email confirmation of your registration within five days; if you do not, please contact confs@int-bar.org.

All conference delegates must provide full and accurate information regarding their identity and contact information. Failure to do so will result in their conference registration being cancelled.

By registering for the conference, you agree to the following delegate code of conduct, the host country's local and/or national requirements and venues restrictions and precautions:

- You will not attend the conference if you are displaying any Covid symptoms.
 - Should you develop any Covid symptoms during your attendance at the conference you inform a member of IBA staff by email (confs@int-bar.org) and you agree not to attend any further conference sessions or related events and comply with all local and national restrictions.
- You travel at your own risk, and you agree that the IBA cannot be held responsible if you contract Covid during the conference or after returning from the conference.
- You agree to the extent permitted by law that you shall not hold IBA responsible for: any travel costs incurred for travelling to and from the conference; any travel costs that may be irrecoverable due to the cancellation or postponement of the conference; any losses or liabilities associated with contracting Covid whether on the way to, during or after the conference.
- You agree that, if asked by the relevant local or national authorities, the IBA has permission to pass on your personal information and contact details to those authorities should contact tracing be required.

IBA Harassment Policy

IBA conferences provide unrivalled professional development and network-building opportunities for international legal practitioners and their professional associates. The IBA values the participation of every delegate and member of the IBA and wants all attendees to have an enjoyable and fulfilling experience. Accordingly, all Conference attendees are expected to show respect and courtesy to other attendees, IBA staff and those involved with hosting the events throughout the Conference and at all Conference events, receptions, and parties, whether officially organised by the IBA or others. All delegates, guests, attendees, speakers, exhibitors, staff and volunteers at any IBA event are required to conform to the IBA Harassment Policy.

See www.ibanet.org/iba-harassment-policy





International Bar Association

the global voice of the legal profession



About the IBA

The International Bar Association (IBA), established in 1947, is the world's leading organisation of international legal practitioners, bar associations, law firms and law societies.

The IBA influences the development of international law reform and shapes the future of the legal profession throughout the world. It has a membership of more than 80,000 individual lawyers and more than 190 bar associations and law societies spanning over 170 countries.

Inspired by the vision of the United Nations, the IBA was founded in the same spirit, just before the Universal Declaration of Human Rights was proclaimed in 1948.

The IBA covers all practice areas and professional interests, providing members with access to leading experts and up-to date information, enabling them to better represent their clients' interests.

Through its various committees, fora, and task forces, the IBA facilitates the exchange of information and views among its members as to laws, practices and professional responsibilities relating to the practice of law around the globe.

Private Client Tax Committee overview:

The committee is concerned not only with what the law is but how it might develop in:

- Inheritance rights and succession rules
- Will making
- Lifetime giving
- Trusts
- Creditor claims against trusts and estates
- Regulatory compliance affecting trusts, including the tracing of proceeds of crime
- Charities, foundations and not-for-profit organisations
- Taxation of capital transfers and income; tax treaties
- Property rights of spouses and co-habitees
- Conflict of law rules

These matters are studied not only in the context of a sole jurisdiction but also with cross-border and multi-jurisdictional implications.

For more information please visit the [Private Client Tax Committee home page](#).

Family Law Committee overview:

The Family Law Committee provides a unique forum for members from different countries and different legal systems to exchange views, meet during conferences and debate issues concerning the substantive and procedural aspects of family law. The work of the committee has focused on developments of international significance, involving all aspects of family law, for example, marriage, divorce, inheritance, human rights in the family, adoption, international child abduction, etc. There is a close interaction within the committee and its members through newsletters and via email.

The committee has ambitious aspirations for the future. It hopes to expand its membership and to encourage others to join the committee. Family law is at the core of general legal practice.

For more information please visit the [Family Law Committee home page](#).

International Bar Association

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