

AIJA Congress: Private Client and Immigration Commissions

Movement of High Net-worth Individuals

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Michael Wells-Greco

Speechly Bircham, Geneva

Firuz Ahmed

Kingsley Napley, London



AGENDA

- **9:00 - 9:05** - Overview of the themes of General Report
- **9:05 - 9:35** - EU Succession Regulation (Brussels IV) and the Succession Slalom
- **9:35 - 10:10** - Immigration and Tax: Citizenship for sale/sold and a tax lawyer's perspective
- **10:10 - 10:20** - Break
- **10:20 - 12:00** – The Monti Family: Avoiding the pitfalls for the international family

CHAIRS:

- Michael Wells-Greco
- Firuza Ahmed

IMMIGRATION PANELLISTS:

- Arpad Gered
- Yoav Noy
- Jimmy Webster
- Sarah Miles
- Nadine Goldfoot
- Katie Newbury

PRIVATE CLIENT PANELLISTS:

- Diane Nijkamp
- Shogo Yamagami
- Tim George
- Felipe Faltay Katz de Castro
- Henrietta Mason
- Caroline Abela
- Madeleine Loughrey-Grant
- John Wilson
- Ferenc Ballegeer

SETTING THE SCENE

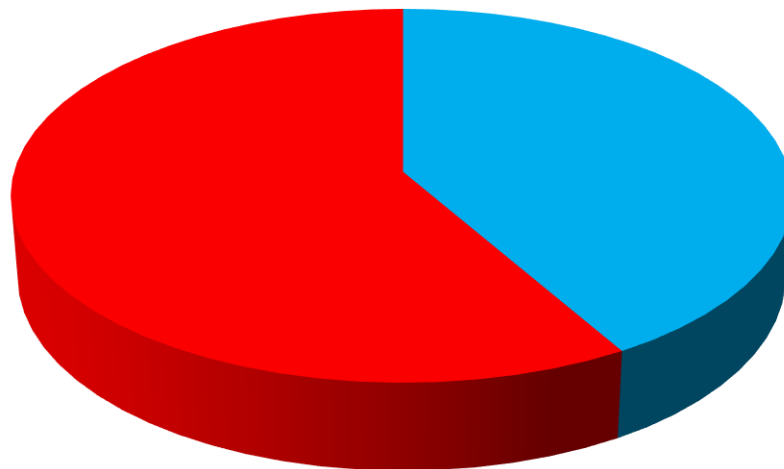
- **How do our immigration, legal and tax systems cope with the realities and complexities of 21st century aging family life and the demand for economic security/stability?**
- **What are the particular challenges for practitioners in assisting these families?**
- **How does increasing governmental exchange of information and compliance requirements affect strategies for investment, tax planning and personal security?**
- **How does the global citizen manage a world of overlapping, often conflicting regulation?**

TOPICS

- **Immigration and Nationality**
- **Cross-Border Succession**
 - Testamentary Freedom and Forced Heirship
 - Jurisdiction and Applicable Law
 - Matrimonial Property Regimes
 - Estate Planning Tools
- **Personal Taxation and Tax Compliance**
 - Tax nexus and Reporting Obligations
 - Sophisticated Tax Treaty Planning
- **Mental Capacity of Adults**
- **From theory to practice....**

PERSONAL TAX AND COMPLIANCE (1)

1.3.4 Has your country introduced in the last 24 months (or proposed the introduction of) any new taxes or reporting requirements for non-residents with assets located in your country?

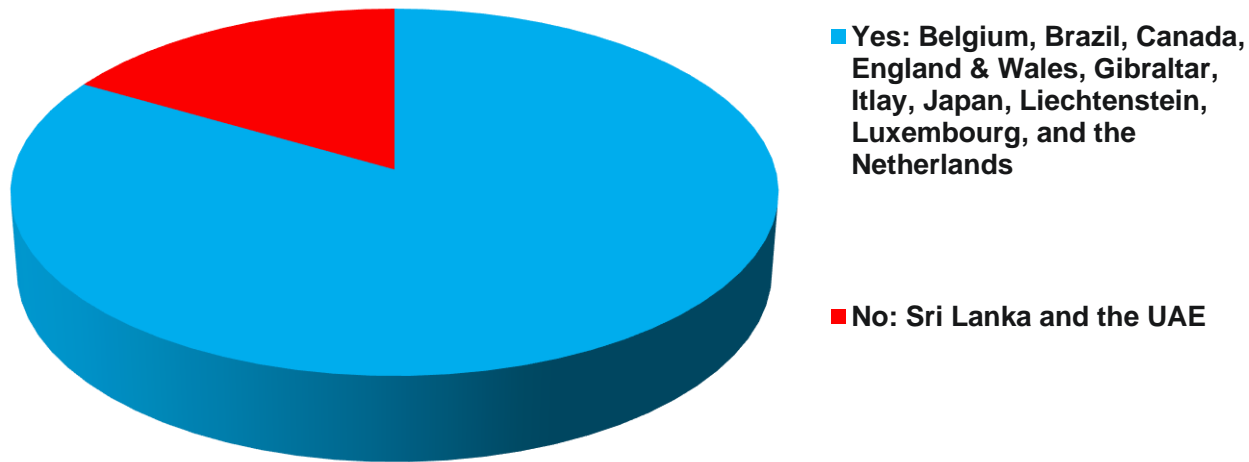


■ **Yes:** Canada, England & Wales, the Netherlands, Sri Lanka, and the UAE

■ **No:** Belgium, Brazil, Gibraltar, Italy, Japan, Liechtenstein, and Luxembourg

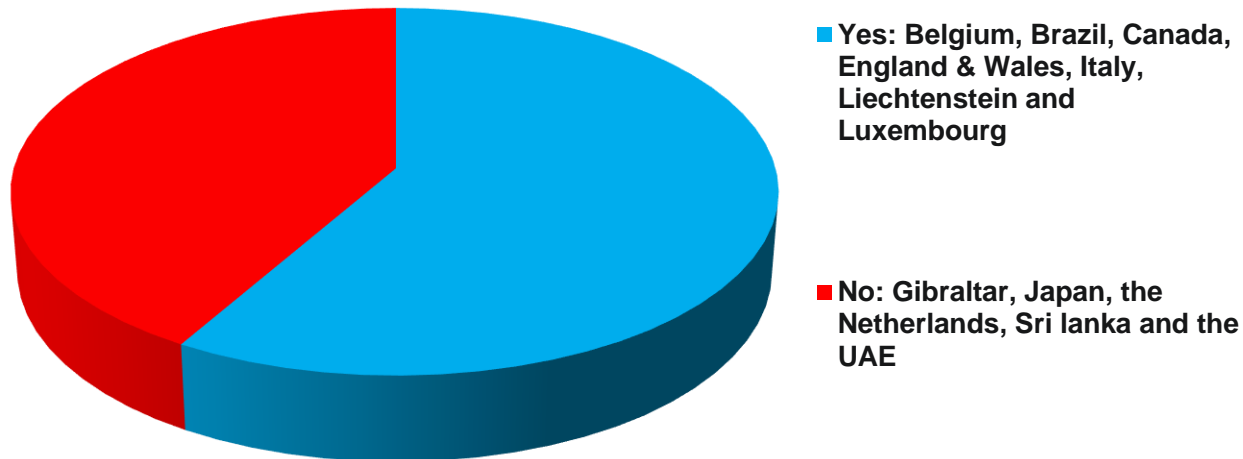
PERSONAL TAX AND COMPLIANCE (2)

1.3.5 Has your country undertaken (or proposed the introduction of) any legislative steps in the last 24 months to promote transparency in tax reporting obligations and to combat international tax evasion in the context of private wealth?



PERSONAL TAX AND COMPLIANCE (3)

1.3.6 Has your country introduced in the last 24 months (or proposed the introduction of) any new taxes or reporting requirements for holding structures with assets or 'beneficiaries' located in your country?



FURTHER INFORMATION

Michael Wells-Greco, Partner, Geneva, Speechly Bircham
+41 (0)43 4300 251
michael.wells-greco@speechlys.com

Firuzah Ahmed, Solicitor, Kingsley Napley LLP
+44 (0)20 7814 1200
Fahmed@kingsleynapley.co.uk

SPEAKERS

Michael Wells-Greco

michael.wells-greco@speechlys.com

Firuz Ahmed

FAhmed@kingsleynapley.co.uk

Madeleina Loughrey-Grant

madeleina.loughrey-grant@farrer.co.uk

Ferenc Ballegeer

info@advocaatballegeer.be

John Wilson

advice@srilankalaw.com

Katie Newbury

knewbury@kingsleynapley.co.uk

Nadine Goldfoot

ngoldfoot@fragomen.com

Tim George

Tim.George@withersworldwide.com

Arpad Gered

A.Gered@mglp.eu

Yoav Noy

Yoav@ktalegal.com

Jimmy Webster

jwebster@citizensinternational.com

Diane Nijkamp

dn@montereytax.nl

Shogo Yamagami

yamagami@yilaw.jp

Sarah L. Miles

sarah.miles@isolas.gi

Felipe Faltay Katz de Castro

felipe@katzadvogados.com.br

Henrietta Mason

henrietta.mason@withersworldwide.com

Caroline Abela

cabela@weirfoulds.com