AIJA Congress: Private Client and Immigration Commissions

27 August 2014

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Speechly Bircham, Geneva

Firuza Ahmed
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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
• Madeleina Loughrey-Grant
• John Wilson
• Ferenc Ballegeer
SETTING THE SCENE

- How do our immigration, legal and tax systems cope with the realties 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…**
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
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?

- Yes: Belgium, Brazil, Canada, England & Wales, Gibraltar, Italy, Japan, Liechtenstein, Luxembourg, and the Netherlands
- No: Sri Lanka and the UAE
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?

- Yes: Belgium, Brazil, Canada, England & Wales, Italy, Liechtenstein and Luxembourg
- No: Gibraltar, Japan, the Netherlands, Sri Lanka and the UAE
FURTHER INFORMATION

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