

14TH ANNUAL

TAX PLANNING STRATEGIES

U.S. AND EUROPE

CICG • GENEVA, SWITZERLAND

10-11 APRIL 2014

WEALTH MANAGEMENT WORKSHOP • PICTET GROUP

TAX EXECUTIVES WORKSHOP • PRICEWATERHOUSECOOPERS SA

9 APRIL 2014



CONFERENCE PROGRAM



ORGANIZERS

American Bar Association Section of Taxation

1050 Connecticut Avenue, NW
Washington, DC 20036, USA

www.americanbar.org/groups/taxation.html



As the national representative of the legal profession, the mission of the ABA Section of Taxation is to serve our members and the public through education and leadership to achieve an equitable, efficient, and workable tax system. The Tax Section puts all of the latest information on administrative and procedural developments right at your fingertips. Our publications, programs, and expert advice help you navigate the constantly changing landscape of tax law.

International Fiscal Association – USA Branch

2604 Elmwood Avenue, Suite 347
Rochester, NY 14618, USA

www.ifausa.org



USA Branch

Formed in 1938, the International Fiscal Association is a leading non-governmental, international organization dealing with tax matters. The USA Branch is the largest national IFA branch, with approximately 1,000 members. The Branch hosts a two-day conference in late February/early March of each year with presentations by eminent international tax experts on topics, planning ideas and issues of current importance. The USA Branch also holds joint meetings each year with branches from other countries.

International Bar Association, Taxes Committee

4th Floor, 10 St. Bride Street
London EC4A 4AD, England

www.ibanet.org



The International Bar Association (IBA) is the world's leading organization of international legal practitioners, bar associations 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 over 45,000 individual lawyers and 200 bar associations and law societies spanning all continents. It has considerable expertise in providing assistance to the global legal community as well as being a source of distinguished legal commentators for international news outlets.

Tax Executives Institute, Inc.

1200 G Street, NW, Suite 300
Washington, DC 20005, USA

www.tei.org



Tax Executives Institute, founded in 1944, is the preeminent association of corporate tax professionals worldwide. Its 7,000 members are accountants, lawyers, and other corporate and business employees who are responsible for the tax affairs of 3,000 of the leading companies in North America, Europe, and Asia. Through educational forums, liaison meetings with government officials, testimony at public hearings, and written submissions, TEI supports the development and effective implementation of sound tax policy, promotes the uniform and equitable enforcement of the tax laws, and works to reduce the cost and burden of administration and compliance to the benefit of taxpayers and government alike.

CONFERENCE CO-CHAIRS

Jean-Blaise Eckert, Lenz & Staehelin, Geneva, Switzerland
Carol P. Tello, Sutherland Asbill & Brennan LLP, Washington, DC, USA
Sonia Velasco, Cuatrecasas, Gonçalves Pereira, Barcelona, Spain

WEALTH MANAGEMENT WORKSHOP CHAIR

Thierry Boitelle, Bonnard Lawson, Geneva, Switzerland

TAX EXECUTIVES WORKSHOP CHAIR

Eli J. Dicker, Tax Executives Institute, Inc., Washington, DC, USA

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Sara Luder, Slaughter and May, London, England
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Reeves Westbrook, Covington & Burling LLP, Washington, DC, USA
Silvia Zimmermann, Pestalozzi Attorneys at Law, Zurich, Switzerland

CONFERENCE DESCRIPTION

The 14th Annual Tax Planning Strategies - U.S. and Europe Conference will examine the practical issues confronting multinational corporations in the new tax environment spurred by the G20 focus on greater tax transparency. Setting the tone for this year's Conference on the first day is a special panel of high-level officials from OECD, government, and private practice, who will lead a discussion on how the OECD Base Erosion and Profit Shifting (BEPS) Action Plan will affect taxpayer behaviors. Designed for international tax professionals from industry and private practice, other sessions on Day One will cover cross-border M&A developments, the evolving global information reporting landscape and its impacts on financial institutions and other corporate taxpayers, VAT planning for U.S. businesses in Europe, and the scope of modern opinion practice in light of BEPS, GAARs, and other challenges. On Day Two, sessions will focus on new developments affecting multinationals in cross-border financing, cross-border investment funds, treaty dispute resolution and arbitration trends, the evolving Permanent Establishment (PE) standard, and intangible asset planning.

The Conference will be supplemented by a half-day Private Wealth Management Workshop and a Corporate Tax Executive Workshop on Wednesday, 9 April. Panelists will include industry leaders, senior government officials, and leading tax practitioners from the United States and Europe.

INFORMATION

WEALTH MANAGEMENT WORKSHOP VENUE (9 APRIL)

Pictet Group
Route des Acacias 60
1227 Geneva

TAX EXECUTIVES WORKSHOP VENUE (9 APRIL)

PricewaterhouseCoopers SA
Avenue Giuseppe-Motta 50
1202 Geneva

CONFERENCE VENUE (10-11 APRIL)

CICG - International Conference Centre of Geneva
Rue de Varembé 15
1202 Geneva

REGISTRATION

Wealth Management Workshop registration will be available at Pictet Group at 1230 on Wednesday, 9 April. Tax Executives Workshop registration will be available at PricewaterhouseCoopers at 1230 on Wednesday, 9 April. Tax Planning Strategies Conference registration will be available at CICG - International Conference Centre of Geneva at 0800 on Thursday, 10 April and Friday, 11 April. All individuals attending any part of the Conference must register and pay the registration fee. Shared registrations are not permitted.

MOBILE MEETING APP

Download the mobile meeting application to stay connected:

- View the Final Program and create your personalized agenda
- Access the Conference materials
- Find speakers and fellow delegates

Stay connected with updates and alerts that will be posted throughout the meeting. Visit <http://ambar.org/taxapps> to download the app to your smart phone or tablet.

CONFERENCE MATERIALS

Materials for the Workshops and Conference are available at the following website: <http://meetings.abanet.org/meeting/tax/GENEVA14/materials.cfm>.

CLE CREDIT

The ABA directly applies for and ordinarily receives credit for live, in-person programs in AK, AL, AR, AZ, CA, CO, DE, GA, GU, HI, IA, IL, IN, KS, KY, LA, MN, MO, MT, NC, ND, NM, NY, OH, OK, OR, PA, SC, TN, TX, UT, VA, VI, VT, WA, WI, and WV. These states sometimes do not approve a program for credit before the program occurs. This transitional program is approved for both newly admitted and experienced attorneys in NY. For more information about CLE accreditation in your state, visit <http://meetings.abanet.org/meeting/tax/GENEVA14/cle.cfm> or contact Tim Brady at tim.brady@americanbar.org.

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PHOTOGRAPHY AND VIDEO

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WEALTH MANAGEMENT WORKSHOP

Venue: Pictet Group, Route des Acacias 60, 1227 Geneva

1230 – 1330 [Registration of Delegates](#)

1330 – 1500

Private Client Trends: From Off-Shore to Onshore, Good Citizenship and Where to Reside

This panel will cover:

- Advising private clients to move their assets and structures on-shore in response to increased pressure on the use of tax havens;
- What nationality should be acquired? Citizenship by investment and other citizenship or residence / visa programs, and;
- Which are the attractive and preferred destinations for (U)HNWI's in 2014?

Co-Chairs

Alan W. Granwell, Sharp Partners P.A., Washington, DC, USA

Stephan Neidhardt, Walder Wyss Ltd., Zurich, Switzerland

Speakers

James Badcock, Collyer Bristow LLP, Geneva, Switzerland

Patricia García Mediero, Avantia Asesoramiento Fiscal y Legal, Bilbao, Spain

Natalie Peter, Staiger, Schwald & Partner Ltd., Zurich, Switzerland

Niklas Schmidt, Wolf Theiss, Vienna, Austria

Steve Trow, Trow & Rahal PC, Washington, DC, USA

1500 – 1530 [Networking Break](#)

1530 – 1700

Privacy in the New Transparent World Order

How to seek maximum privacy while remaining fully compliant in 2014? This session will discuss private/family holding structures, tax planning, asset protection, privacy, etc.

Co-Chairs

Richard J. Hay, Stikeman Elliott, London, England

Stephanie A. Jarrett, Baker & McKenzie LLP, Geneva, Switzerland

Speakers

Charles M. Bruce, Bonnard Lawson, Lausanne, Switzerland

Eric Fort, Arendt & Medernach, Luxembourg, Luxembourg

Arnold van der Smeede, Arcagna, Amsterdam, The Netherlands

1700 – 1800 [Workshop Reception](#)

Sponsored by:  **PICTET**
1805

TAX EXECUTIVES WORKSHOP

Venue: PricewaterhouseCoopers SA, Avenue Giuseppe-Motta 50, 1202 Geneva

1230 – 1330 [Registration of Delegates](#)

1330 – 1500

The Corporate Tax Department: An Internal Examination

This panel will cover:

- Stakeholder Communications;
- the Role of Technology;
- How's My Structure?;
- Growing Future Leaders;
- the Changing/Shrinking Tax Talent Pool and;
- Business Operation Transformation.

[Chair](#)

Mark Schutzman, EY, New York, NY, USA

[Speakers](#)

Frank Cambie, EY, Brussels, Belgium

Fabio De Angelis, Philip Morris International, Geneva, Switzerland

1500 – 1530 [Networking Break](#)

1530 – 1700

The Corporate Tax Department: An External Focus

This panel will cover:

- Information Reporting - Responsibility and Accountability;
- Transparency under IFRS;
- U.S. GAAP and local GAAP tax reporting;
- the Cloud and your Business and;
- Global tax audits/collaboration.

[Speakers](#)

Lluís M. Fargas, Alcoa, Geneva, Switzerland

Kimberly Tan Majure, KPMG LLP, Washington, DC, USA



TAX PLANNING STRATEGIES CONFERENCE

Venue: CIG - International Conference Centre of Geneva, Rue de Varembe
15, 1202 Geneva

0800 – 1800 Registration of Delegates CIG Welcome Desk

0800 – 0845 Continental Breakfast Main Hall

0845 – 0900 Opening Remarks Room 2

Conference Co-Chair

Carol P. Tello, Sutherland Asbill & Brennan LLP, Washington, DC, USA

0900 – 1030 Plenary Session Room 2

Setting the Stage: The Governments' Perspective on Challenges Facing the Tax System

A panel of government representatives discusses the challenges they face in designing, implementing, and administering the tax laws amidst budget pressures and a globally mobile world. The panel will cover the OECD's BEPS project, their goals and expectations for it, the challenges faced in reconciling competing governmental and business interests, the impact on tax administration, business operations, and tax planning if it succeeds or fails, and their views on what should follow.

Co-Chairs

Stephen Edge, Slaughter and May, London, England

Pamela F. Olson, PwC, Washington, DC, USA

Speakers

Christian Schleithoff, Federal Ministry of Finance, Berlin, Germany

Jesse Eggert, OECD, Paris, France

Jessica Salom, Swiss State Secretariat for International Financial Matters, Bern, Switzerland

1030 – 1100 Networking Break Main Hall

1100 – 1230 Plenary Session Room 2

Recent Cross-Border Mergers & Acquisitions and Restructuring Transactions

This panel will discuss selected recent high profile and interesting cross-border M&A and restructuring/migration transactions. Transactions addressed will involve various jurisdictions and will generally be presented in a case study format.

Co-Chairs

Hal Hicks, Skadden, Arps, Slate, Meagher & Flom LLP, Washington, DC, USA
Sara Luder, Slaughter and May, London, England

Speakers

Reto Heuberger, Homburger, Zurich, Switzerland
Peter Maher, A & L Goodbody, Dublin, Ireland
Andrea Silvestri, Bonelli Erede Pappalardo - Studio Legale, Milan, Italy
Paul Sleurink, De Brauw Blackstone Westbroek N.V., Amsterdam, The Netherlands

1230 – 1400

Keynote Luncheon

Polyvalent Space

Speaker

Martin Naville, Chief Executive Officer, Swiss-American Chamber of Commerce, Zurich, Switzerland

Sponsored by: **LENZ & STAEHELIN**

1400 – 1545

Concurrent Session A

Room 3

New Information and Reporting Challenges for the Swiss Financial Sector

All eyes have been trained on the rapidly approaching July 1 deadline for implementation of the United States' FATCA regime. However, FATCA is only one of a number of initiatives underway that will change how Swiss financial institutions have historically serviced their customers. The OECD and G20 are both working on coordinated regimes, and the requirements of any "global information exchange" or "common reporting standard," or even a new third country regime, may well differ from FATCA. It is key to keep these developments in mind to avoid expensive multiple changes to customer on-boarding processes, due diligence procedures, and withholding/reporting capabilities. Existing compliance structures, such as the "qualified intermediary" agreements must also be overhauled. Failure to adapt can lead to serious legal and financial risks, as demonstrated by recent U.S. legal actions against Swiss institutions, the DOJ-Swiss Program and the cascade of voluntary disclosures by individuals to the U.S. Internal Revenue Service which can implicate associated institutions. This panel will put this overall evolution into perspective and provide practical advice on how to cope with these rapidly evolving compliance challenges.

Co-Chairs

John M. Staples, Burt Staples & Maner LLP, Washington, DC, USA
Jenny Turner, UBS, London, England

Speakers

Peter R. Altenburger, Altenburger Ltd. Legal Tax, Zurich, Switzerland
Michael Nordin, Schellenberg Wittmer Ltd, Zurich, Switzerland
Stanley C. Ruchelman, Ruchelman P.L.L.C., New York, NY, USA
Matthias Scheifele, Hengeler Mueller, Frankfurt am Main, Germany

1400 – 1545 Concurrent Session B

Room 4

VAT Issues U.S. Multinationals Should be Monitoring in Europe This Year

The panel intends to cover the VAT issues of interest to U.S. multinationals and which are increasingly in the tax headlines in 2014. The panel will emphasize how VAT has become increasingly a tax risk management and planning priority for multinationals and SMEs, and include a summary of compliance trends. The panel will discuss VAT issues to be considered when structuring M&A deals in the EU. The panel will also discuss the increasing significance of the link between the corporate tax and VAT principles of establishment (PE/FE) and how this is relevant for planning purposes and tax audit defense in specific EU jurisdictions such as the UK, Italy, Germany and the Netherlands. The panel will provide an overview of the new VAT rules entering into force in 2015 for the supply of digital goods and services to EU consumers and the related compliance decisions that all suppliers will have to make before the end of this year. It will discuss the current and future relevance of these VAT rules for the jurisdictional choice of establishment and how that relates to the current e-books VAT rate cases before the European Court of Justice and the UK VAT Tribunal. Finally, the panel will share some policy and practical views on the merits of a link between the VAT treatment of digital goods and the debate on the taxation of the digital economy, based on the most current OECD thinking under the BEPS project.

Co-Chairs

Rick Minor, University of North Carolina School of Law, Chapel Hill, NC, USA
Gary Richards, Berwin Leighton Paisner LLP, London, England

Speakers

Ronny Langer, Küffner Maunz Langer Zugmaier, Munich, Germany
Andrea Parolini, Maisto e Associati, Milan, Italy
Barbora Secová, BMB Leitner, Bratislava, Slovakia
Rob de Win, Van Doorne, Amsterdam, The Netherlands

1545 – 1615 Networking Break

Main Hall

1615 – 1800 Plenary Session

Room 2

Opinion Practices in Light of Aggressive Government Positions

This panel will explore in what situations and for what purposes multinationals may consider seeking opinions on the tax treatment of items or transactions, the considerations that are pertinent to obtaining opinions including the possible creation of a road map that may be used to facilitate audits by taxing authorities, and how the difficulty of creating a factual record outside of litigation can be addressed where BEPS/ economic substance and GAARs are at issue. In addition, the panel will discuss how modern opinion practice might also involve audit preparation and anticipation of audits in multiple jurisdictions. Finally, the panel will consider how due diligence, required scope, and post transaction monitoring standards have changed, the role of the outside financial auditor in judging or reviewing opinions, and the role of opinions/counsel in managing reputation risk potentially associated with tax planning.

Co-Chairs

Wilhelm Haarmann, Linklaters LLP, Frankfurt am Main, Germany
Reeves Westbrook, Covington & Burling LLP, Washington, DC, USA

Speakers

Stuart Chessman, Vivendi S.A., New York, NY, USA
Lluís M. Fargas, Alcoa, Geneva, Switzerland
Clemens Philipp Schindler, Wolf Theiss, Vienna, Austria
Jonathan Schwarz, Temple Tax Chambers, London, England
Gary B. Wilcox, PwC, Washington, DC, USA

1830 – 2000 Conference Reception at Musée Ariana



0800 – 1530 Registration of Delegates CICG Welcome Desk

0800 – 0845 Continental Breakfast Main Hall

0845 – 0900 Opening Remarks Rooms 2 & 4

Conference Co-Chairs

Jean-Blaise Eckert, Lenz & Staehelin, Geneva, Switzerland

Sonia Velasco, Cuatrecasas, Gonçalves Pereira, Barcelona, Spain

0900 – 1030 Concurrent Session A Room 2

Cross-Border Financing

The purposes of financing can be manifold: with interest rates being at a longtime low, many multinational enterprises are refinancing their existing debt in order to lock-in the current low cost for borrowing; others need cash to cover their costs in the financial crisis, and borrowing needs may also arise for acquisition purposes. One thing that needs to be determined from the business perspective in all cases is whether the cost for borrowing is tax-deductible. Thus, any interest capping rules or debt-to-equity ratios or the like must be considered. If the financing is provided from abroad, withholding taxes are to be considered as well. The use of intercompany debt needs to be structured carefully in order not to fall under the unilateral provisions that wipe-out any deduction or exemption. In that regard, the panel will consider these issues in the context of studies. The panel will also discuss the proposed amendments to the EU Parent Subsidiary Directive.

Co-Chairs

Pia Dorfmüller, P+P Pöllath + Partners, Frankfurt am Main, Germany

Kevin Keyes, Fried, Frank, Harris, Shriver & Jacobson LLP, Washington, DC, USA

Speakers

Bernadette Accili, Paul Hastings, Milan, Italy

Gauthier Blanluet, Sullivan & Cromwell LLP, Paris, France

Albert Collado, Garrigues, Barcelona, Spain

Thierry Lesage, Arendt & Medernach, Luxembourg, Luxembourg

Silvia Zimmermann, Pestalozzi Attorneys at Law, Zurich, Switzerland

0900 – 1030 Concurrent Session B Room 4

Factors Affecting Choice of Dispute Resolution Techniques—Domestic Administrative Review, Litigation, MAP, APAs/ Need for Certainty, Timely Resolution, Financial Accounting Issues (Risk reserves, etc.), Cash Management

This panel will examine the extent to which financial accounting rules, cash management requirements, the proliferation of tax audits globally, and the need for certainty have caused multinational companies to focus on the choice of the most effective dispute resolution techniques to realize those objectives. Alternative dispute resolution techniques include domestic administrative remedies; litigation, APAs, competent authority, and EU Convention on transfer pricing arbitration. Examples will be discussed that illustrate the factors to be considered in selecting the appropriate dispute resolution tool in light of the specific facts and circumstances.

Co-Chairs

Bruno Gangemi, Macchi Di Cellere Gangemi Studio Legale, Rome, Italy
Robert H. Green, Skadden, Arps, Slate, Meagher & Flom LLP, Washington, DC, USA

Speakers

Thomas Akin, McCarthy Tétrault LLP, Toronto, ON, Canada
Ewout van Asbeck, Van Doorne NV, Amsterdam, The Netherlands
Nikolaj Bjørnholm, Plesner, Copenhagen, Denmark
Xavier Oberson, Oberson Avocats, Geneva, Switzerland

1030 – 1100

Networking Break

Main Hall

1100 – 1230

Concurrent Session A

Room 3

Cross-Border Investment Funds

Substantial capital is now invested through cross-border investment funds. This program will discuss the tax consequences to investors, both taxable, tax-exempt and sovereign, from making investments through such funds. In light of the new FATCA regime in the US, this program will also discuss the information reporting requirements imposed on the funds which receive these investments.

Co-Chairs

Richard M. Lipton, Baker & McKenzie LLP, Chicago, IL, USA
Sonia Velasco, Cuatrecasas, Gonçalves Pereira, Barcelona, Spain

Speakers

Francesco Capitta, Di Tanno e Associati, Rome, Italy
Jean Schaffner, Allen & Overy LLP, Luxembourg, Luxembourg
Jutta Schneider, Orrick, Herrington & Sutcliffe LLP, Frankfurt am Main, Germany
Mark Stapleton, Dechert LLP, London, England

1100 – 1230

Concurrent Session B

Room 4

Evolving PE Standard: Potential Issues for Multinational Corporations

After a brief overview of the most recent developments, mainly at OECD level, on the concept of PE, the panel will review a number of practical cases as a way to illustrate current positions in a number of jurisdictions and so discussing the future.

Co-Chairs

Jean-Blaise Eckert, Lenz & Staehelin, Geneva, Switzerland
Sam Kaywood, Alston & Bird LLP, Atlanta, GA, USA

Speakers

Mark van Casteren, Loyens & Loeff, Amsterdam, The Netherlands
Andrew Loan, Macfarlanes LLP, London, England
Edouard Milhac, CMS – Bureau Francis Lefebvre, Paris, France
Klaus Sieker, Flick Gocke Schaumburg, Frankfurt am Main, Germany

1230 – 1400 Networking Lunch

Polyvalent Space

C/M/S/ Hasche Sigle*Sponsored by:* Rechtsanwälte Steuerberater

1400 – 1530 Plenary Session

Room 2

IP Planning on a Hot Seat: Keep on Rocking in a BEPS World

IP planning continues for many companies to be the biggest driver of effective tax rate management. The process of centralized ownership and management of IP will not stop with the BEPS initiative, but pressures regarding the valuations and pricing methods associated with transfers and regarding perceived business restructurings keep increasing. This session will focus on highly current, practical strategies for IP transfers and planning, balancing these pressures with the competitive pressures regarding effective tax rates.

Co-Chairs

Peter H. Blessing, KPMG LLP, New York, NY, USA

Anne Fairpo, Thirteen Old Square Chambers, London, England

Speakers

Axel Bödefeld, Oppenhoff & Partner, Cologne, Germany

Olivier Dauchez, Gide Loyrette Nouel, Paris, France

Ayzo van Eysinga, Stibbe, Luxembourg, Luxembourg

Peter H. M. Flipsen, Simmons & Simmons LLP, Amsterdam, The Netherlands

1530

Conference Closes



CONFERENCE DELEGATES

Co-Chairs are designated with a double asterisk, speakers with a single asterisk.

Bernadette Accili*	Andreas Baumann	Charles M. Bruce*
Paul Hastings	TJP Austroexpert	Bonnard Lawson
Milan, Italy	Steuerberatungsgesellschaft	Lausanne, Switzerland
Keijo Ahtiainen	m.b.H	Frank Cambie*
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Helsinki, Finland	Ewa Bienkowska	Brussels, Belgium
Thomas Akin*	World Trade Institute	Guillermo Canalejo
McCarthy Tétrault LLP	Bern, Switzerland	Uría Menéndez
Toronto, ON, Canada	Unni Bjelland	Madrid, Spain
Antonietta Alfano	Directorate of Taxes	Francesco Capitta*
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Rome, Italy	Joachim Bjerke	Rome, Italy
Tomas Algotsson	BAHR	Stefano Carmini
Swedish Tax Agency	Oslo, Norway	Studio Carmini & Associati
Solna, Sweden	Nikolaj Bjørnholm*	Milan, Italy
Peter R. Altenburger*	Plesner	Nicolas Caron
Altenburger Ltd. Legal Tax	Copenhagen, Denmark	Pictet North America
Zurich, Switzerland	Gauthier Blanluet*	Advisors
Laura SH Ambagtsheer-	Sullivan & Cromwell LLP	Geneva, Switzerland
Pakarinen	Paris, France	Mark van Casteren*
IBFD	Peter H. Blessing**	Loyens & Loeff NV
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Jakob Skaadstrup Andersen	New York, NY, USA	Stuart Chessman*
Gorrissen Federspiel	Ruth Bloch-Riemer	Vivendi S.A.
Copenhagen, Denmark	Baer & Karrer Ltd.	New York, NY, USA
Ewout van Asbeck*	Zurich, Switzerland	Jerome Wisdom Chimenim
Van Doorne NV	Michael Bloem	Bright C. Ake & Co.
Amsterdam, The Netherlands	Pictet & Cie SA	Ahoada Town, Nigeria
James Badcock*	Geneva, Switzerland	Christakis Christou
Collyer Bristow LLP	Axel Bödefeld*	Horwath DSP Limited
Geneva, Switzerland	Oppenhoff & Partner	Nicosia, Cyprus
Marieke Bakker	Cologne, Germany	Silvio Cilia
Loyens & Loeff NV	Thierry Boitelle**	Corrieri Cilia Legal
Zurich, Switzerland	Bonnard Lawson	Ta' Xbiex, Malta
Juliana Barbosa	Geneva, Switzerland	Albert Collado*
Attorney at Law	Herman B. Bouma	Garrigues
Baar, Switzerland	Buchanan Ingersoll & Rooney PC	Barcelona, Spain
Ana Paula Basílio	Washington, DC, USA	Nuno da Cunha Barnabé
Gómez-Acebo & Pombo	Ki Brands	PLMJ Law Firm
Lisbon, Portugal	Alter Domus	Lisbon, Portugal
	Amsterdam, The Netherlands	

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Co-Chairs are designated with a double asterisk, speakers with a single asterisk.

Colm Cunningham Capita Zurich, Switzerland	Vivian Tese Ebete Rivers State Customary Court of Appeal Port Harcourt, Nigeria	Eric Fort* Arendt & Medernach Luxembourg, Luxembourg
Olivier Dauchez* Gide Loyrette Nouel Paris, France	Jean-Blaise Eckert** Lenz & Staehelin Geneva, Switzerland	Pamela A. Fuller Gremminger Law Firm New York, NY, USA
Thomas A. Day EY Munich, Germany	Stephen Edge** Slaughter and May London, England	Gerald Gahleitner LeitnerLeitner GmbH Linz, Austria
Fabio De Angelis* Philip Morris International Geneva, Switzerland	Jesse Eggert* OECD Paris, France	Hans Galavazi Galavazi Den Hertog Amsterdam, The Netherlands
Jochem de Koning Antenna Group Amsterdam, The Netherlands	Kira Egorova CJSC ALRUD Moscow, Russia	Nick Gallehawk Bloomberg BNA London, England
Coen Deij Swedish Tax Agency Gothenburg, Sweden	Ayzo van Eysinga* Stibbe Luxembourg, Luxembourg	Livio Gambardella Capita Fiduciary S.A. Luxembourg, Luxembourg
Yasemin Demirtas Alter Domus Amsterdam, The Netherlands	Ezemonye Ezekiel-Amadi Rivers State Ministry of Lands and Survey Port Harcourt, Nigeria	Bruno Gangemi** Macchi di Cellere Gangemi Rome, Italy
Eli J. Dicker** Tax Executives Institute, Inc. Washington, DC, USA	Anne Fairpo** Thirteen Old Square Chambers London, England	Patricia García Mediero* Avantia Asesoramiento Fiscal y Legal Bilbao, Spain
Sylvia Dikmans Houthoff Buruma Amsterdam, The Netherlands	Pawel Falkowski FL Tax Warsaw, Poland	Alan W. Granwell** Sharp Partners P.A. Washington, DC, USA
Pia Dorfmueller** P+P Pöllath + Partners Frankfurt am Main, Germany	Lluís M. Fargas* Alcoa Geneva, Switzerland	Anton R. Greber Greber Tax Law Zurich, Switzerland
Samuel Duerr Walder Wyss Ltd. Bern, Switzerland	Frédéric Feyten OPF Partners Luxembourg, Luxembourg	Robert H. Green** Skadden, Arps, Slate, Meagher & Flom LLP Washington, DC, USA
Pierre-Régis Dukmedjian Ober & Partners Luxembourg, Luxembourg	Sam C. Fiore Royal Bank of Canada Geneva, Switzerland	Marius de Groot United International Holdings BV Amsterdam, The Netherlands
Emenike Nyenke Ebete Binary Law Consult Port Harcourt, Nigeria	Peter H. M. Flipsen* Simmons & Simmons LLP Amsterdam, The Netherlands	Raquel Guevara MNKS Luxembourg, Luxembourg

CONFERENCE DELEGATES

Co-Chairs are designated with a double asterisk, speakers with a single asterisk.

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FUTURE MEETINGS/CLE CALENDAR

ABA SECTION OF TAXATION

http://www.americanbar.org/groups/taxation/events_cle

DATE	PROGRAM	LOCATION
May 8-10, 2014	2014 May Meeting	Grand Hyatt Washington Washington, DC
June 4-6, 2014	7th Annual U.S. – Latin America Tax Planning Strategies	Mandarin Oriental Hotel Miami, FL
September 18-20, 2014	2014 Joint Fall CLE Meeting	Sheraton Downtown Denver, CO
January 29-31, 2015	2015 Midyear Meeting	Hilton Americas Houston, TX

IFA-USA BRANCH

www.ifausa.org

April 24, 2014	TEI/IFA USA Northern California Region Technical Conference	Club Quarters San Francisco, CA
May 22-23, 2014	Joint Meeting of the USA and Canadian Branches of IFA	Hilton Toronto Hotel Toronto, ON, Canada

INTERNATIONAL BAR ASSOCIATION, TAXES COMMITTEE

www.ibanet.org

October 19-24, 2014	IBA Annual Conference 2014	Tokyo, Japan
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TAX EXECUTIVES INSTITUTE, INC.

<http://www.tei.org/events/Pages/TEIContinuingEducationCalendar.aspx>

April 28 - May 2, 2014	Federal Tax Course – Level I	Kellogg Conference Center East Lansing, MI
May 21-23, 2014	IRS Audits & Appeals Seminar	Washington, DC and New York, NY
June 19-20, 2014	Federal Tax Seminar	Sheraton O'Hare Hotel Chicago, IL
August 10-12, 2014	Annual Meeting	Park City, UT

ABA SECTION OF INTERNATIONAL LAW

www.americanbar.org/groups/international_law/events_cle.html

October 21-25, 2014	2014 Fall Meeting	Buenos Aires, Argentina
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