



The 19th Annual International Trust & Tax Planning Summit

The Leading Conference in the World for International
Trust and Tax Planning

October 15-17, 2007 • Marriott East Side • New York, NY

Mark Bridges, FARRER & CO.
Robert Lawrence, CADWALADER,
WICKERSHAM & TAFT LLP
Professor Geraint Thomas,
UNIVERSITY OF LONDON
Jeremy Arnold, BARCLAYS
Justin Appleyard, MAPLES &
CALDER
Jim Bertles, BROWN BROTHERS
HARRIMAN TRUST COMPANY,
N.A.
Mauricio Bravo, TURANZAS,
BRAVO Y AMBROSI
Bob Colvin, ROBERT D. COLVIN
& ASSOCIATES
Mary Duke, HSBC
Michael Fay, OGIER
John Fuke, HEENAN BLAIKIE
Caroline Garnham,
LAWRENCE GRAHAM
Richard Hay, STIKEMAN
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MACFARLANES
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John Fuke
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y Fabrega



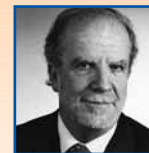
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Linklaters



Caroline Garnham
Lawrence Graham
LLP



Jean-Marc Tirard
Tirard Naudin



Xavier Oberson
Oberson &
Associates

Only at IIR's International Trust & Tax Planning Summit:

- **Hypothetical case studies** on cross border and trust administration issues for the international family
- **17 expanded and revised sessions** with devoted Q&A
- **More practical sessions** than ever before, including premigration and the uses of PTCs
- **Features Over 35 of the most well recognized** and premier practitioners and industry thought leaders on the program
- **Multi-jurisdictional focus** including Canada, France, Mexico, Panama, Netherlands, the United Kingdom, the United States and more



The 10th Annual Nottingham Lecture:

University of London Professor Geraint W. Thomas clarifies one of the most hotly contested topics in the trust & estate world: [Clarifying the Meaning and Critical Importance of Acting in the Best Interest of the Beneficiary.](#)

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Dear International Trust and Tax Planning Executive,

As a trust and estate or international tax practitioner, you can only rely on one constant: change. HNW clients are becoming increasingly multinational as they transfer their wealth to various jurisdictions with myriad different laws. These governing laws, combined with the ever-evolving plethora of planning products available for such clients, have made trust and tax planning rather complex. There is no better way to make sure you remain on the forefront of planning trends and legal changes than by attending the **International Trust & Tax Planning Summit from October 15-17, 2007, relocated to New York City**. In its 19th consecutive year, the conference is the leading and most well recognized conference in the world for international trust and tax planning.

The International Trust and Tax Planning Summit has consistently attracted the premier international trust and tax experts from around the world in a representative cross section of offshore and onshore jurisdictions. To date, our distinguished speaker faculty includes **John Riches of Withers LLP, Xavier Oberson of Oberson & Associates, Maurizio Bravo of Turanzas, Bravo y Ambrosi and Mary Duke of HSBC**. In addition, **Robert C. Lawrence of Cadwalader, Wickersham & Taft** and **Mark T. Bridges of Farrer & Co.** will continue their pivotal role of chairing the three day event.

In direct response to your feedback, we have strived to provide you with key deliverables that both reflect the changes in the trust arena and precisely fit your needs, including:

- More practical presentations that ever before including **Best Practices for Corporate Trusteeship** and a **Practical Guide for the Uses of PTCs**
- **Crucial updates** from **Switzerland, UK, France, Mexico, Canada, the United States** and the offshore jurisdictions
- In-depth and detailed **case studies**, including the **Cross Border & Trust Administration for International Families** workshop

Our featured presentation is:

The 10th Annual Nottingham Lecture

Joining our distinguished history of past academics, Professor Geraint W. Thomas of Queen Mary, University of London, tackles one of the most uncertain issues in international trust law: acting in the best interest of the beneficiary. Only through his insightful lecture will you gain the tools you need to effectively execute your duties within the trust and avoid conflicts of interest with the beneficiary.

Ensure that you keep your firm and yourself informed on all the current and up-and-coming issues in the trust and tax planning arenas by gaining practical insight from the most respected and seasoned trust and tax connoisseurs in the world. To register, call 888.670.8200, email register@iirusa.com or visit our website at www.iirusa.com/ITTP.

We look forward to meeting you in October.

Best regards,



Jill Ozovek
Conference Director



Mark Bridges, Partner
Farrer & Co.



Robert C. Lawrence, III, Partner
Cadwalader, Wickersham & Taft LLP

PS: Don't miss our revamped pre-conference workshop on a hypothetical case study on Cross Border & Trust Administration Issues for International Families!

Workshop Hypothetical Case Study: Cross Border & Trust Administration for International Families

8:15 *Morning registration and Coffee*

9:00 *Workshop Begins*

Utilizing the guidance and expertise of our premier workshop speaker faculty, follow a hypothetical Latin American family as they emigrate from their home country. Special emphasis will be placed on preserving the familial wealth, avoiding unnecessary taxes and other cross border considerations. You will hear step-by-step practical implementation of strategies to maximize and maintain your particular clients' wealth while paying close attention to remaining in compliance with the myriad laws in each respective jurisdiction, whether they be civil law or common law regimes. **Some key considerations to be discussed include:**

- Who owns the property?
- Overcoming issues surrounding the structuring of community property
- What happens with regards to the division of the trust?
- Are there problems with the other half of the trust?
- Migration of the trust
- How do the assets devolve to the next generation?
- What are the administrative problems from a tax point of view?
- Considerations in jurisdictions with forced heirship laws
- Removing your client from tax inefficient and tax ineffective structures

Our esteemed panelists will further expound upon the Latin American case study by introducing and discussing some of the following key issues to consider when planning for multinational families where civil law is concerned:

- Pinpoint common estate planning needs of Latin American clients
- Navigate common concerns of Latin American clients regarding the English or common law "trust"
- Employ effective strategies to meet estate planning needs of clients
- Evaluate common themes of civil law approaches to property
- Panama as an example of a civil law jurisdiction
- Panamanian trusts and foundations
 1. Forced heirship claims.
 2. Property agreements.
 3. Premarital agreements.
 4. Migration.

There will be a 20 minute break at 10:20 am.

Robert Lawrence, *Partner*, CADWALADER, WICKERSHAM & TAFT LLP

Sebastian Prichard-Jones, *Partner*, MACFARLANES

Stella Lavin, *Assistant Vice President/Fiduciary Marketing Trust Officer*, CITIGROUP

Leroy Watson III, *Partner*, ARIAS, FABREGA & FABREGA

12:00 *Luncheon for Workshop Attendees and Speakers*

DAY 1 • Monday, October 15, 2007

12:30 **Main Conference Registration**

1:30 **Conference Chairperson's Opening Remarks**

1:45 **Updates on International Tax Issues**

- Survey of recent trust cases from all parts of the world
- Evaluate the growth of Hastings Bass
- Familiarize yourself with worldwide new trust legislation
- Ramifications of Bahamian Private Trust Company legislation
- Outline other developments in the offshore world

Mark Bridges, *Partner*, FARRER & CO.

2:30 **Overcoming Challenges of the Institutional Trustee**

- Where should you be?
- What determines what you accept?
- The deep pocket syndrome
- Expulcation and indemnity clauses
- Investment - challenges and rewards of being in-house
- How do private trust companies help?

Jeremy Arnold, *Head of Wealth Advisory*, BARCLAYS WEALTH MANAGEMENT

3:30 *Networking & Refreshment Break*

3:45 **Best Practices For Corporate Trusteeship**

- What type of independent advisor is a good advisor?
- Anticipate conflicts of interest including:
 - Product selling versus providing services
 - Declaration of conflicts

- Commissions, retrocessions and strategic partnerships
- When is "open architecture" really open?

- Determine whether termination fees are justified, transparent or enforceable
- Reservation of powers
- Penalties to terminate relationship
- Effect of the change in ownership of the trustee
- Weigh the merits of holding specialty assets in trusts

Daniel Martineau, *Managing Director*, CLOSE TRUSTEES

Jim Bertles, *President & Chief Operating Officer*, BROWN BROTHERS HARRIMAN TRUST COMPANY, N.A.

Elizabeth Munson, *President*, ROCKEFELLER TRUST

4:45 **Current Considerations for International Philanthropy/Charitable Giving**

- Consider the benefits of philanthropy through an international lens
- Tax concerns
- Consideration of various structures to use- trusts, foundations, LLCs, etc)
- Regulation and enforcement
- Administrative Issues

Clare Maurice, *Partner & Head of Private Client Group*, ALLEN & OVERY LLP

Mary Duke, *Managing Director, Head of Wealth Advisory Services- Americas*, HSBC

5:30 *Cocktail Reception Sponsored by BVI International Finance Centre immediately following sessions*



8:00 *Morning Registration and Coffee*

8:30 **Chairperson's Recap from Day One and Introduction to Day Two**

8:40 **The 10th Annual Nottingham Lecture: Clarifying the Meaning and Critical Importance of Acting in the Best Interest of the Beneficiary**

The duty to act in the "best interests" of beneficiaries is one of the core duties of trustees under general trusts law and one that has been incorporated into general trust codes and superannuation legislation in several jurisdictions. However, its meaning, scope and content are uncertain and it consequently has given rise to numerous questions.

- Is it an overriding duty which governs all other duties of trustees and applies whenever they exercise their powers and discretions or does it apply only in specific contexts, such as trustee investments?
- Is the duty any more than a statement, in different form, of the rule against conflicts of interests?
- Is it a duty to act, as opposed to a duty to consider?
- Does it mean literally the "best" interests, as opposed to just the interests, of the beneficiaries?
- Is it the same as the "exclusive benefit" rule?
- To what extent may the beneficiaries' "best interests" be advanced if others (i.e. non-beneficiaries) are also benefited?
- When there are different classes of beneficiaries with different interests, how is the duty discharged and who are then the beneficiaries whose best interests must be pursued?
- How does it relate to other duties and powers of trustees?
- Does it apply to all kinds of trusts?
- Can the duty be limited or excluded?
- What are the consequences of a failure by a trustee to discharge the duty?
- Does such failure constitute a ground of challenge to a trustee's decision (under Hastings-Bass or otherwise)?

Professor G.W. Thomas, *Professor of Equity and Property Law, Barrister (Inner Temple)*, **QUEEN MARY, UNIVERSITY OF LONDON**

9:40 **Nottingham Lecture Discussion Panel**

Distinguished Speaker Faculty

10:25 *Networking & Refreshment Break*

10:45 **Focus on FATF/OECD**

- What happened to the OECD attack on offshore centres?
- Status of US anti-tax haven initiatives
- Will offshore centres hang separately or hang together?
- Defining the updated requirements of FATF
- KYC and anti-money laundering updates

Richard Hay, *Partner*, **STIKEMAN & ELLIOT LLP**

Bruce Zagaris, *Partner*, **BERLINER, CORCORAN & ROWE LLP**

Wendy Warren, *CEO & Executive Director*, **BAHAMAS FINANCIAL SERVICES BOARD**

11:45 **Effectively Constructing Tax Efficient Trusts for Foreigners Living in France**

The French fiducie adopted on 7th February 2007 leaves no place for estate and tax planning. It is not consequently a rival to the common law trust which is extremely favourably received by the French civil and tax courts.

- The French fiducie is not a trust.
- The main characteristics of the fiducie contract.
- The tax treatment of the fiducie.
- The legal and tax treatment of trusts treatment of trusts

Jean-Marc Tirard, *Partner*, **TIRARD NAUDIN**

Robert C. Lawrence III, *Partner*, **CADWALADER, WICKERSHAM & TAFT LLP**

12:40 *Lunch for Conference Attendees and Speakers*

1:45 **Evaluate the Future of Trusts**

- Tax threats on trusts including what happens when putting property into a trust
- Evaluate potential solutions to overcome these tax threats
- Implications of the Third EU Money Laundering Directive
- Resurgence in 'asset protection' features of trusts
- Multi-jurisdictional aspects - one trust or many?
- Alternatives to trusts

John Riches, *Principal and Head of Private Client Department*, **WITHERS LLP**

Michael McAuley, *Partner*, **APPLEBY HUNTER BAILHACHE**

3:15 *Afternoon Networking Break*

3:35 **Trusts in a Commercial Context**

- How trusts are used to achieve commercial, rather than family, aims
- What are the particular advantages of a trust over other vehicles
- What are the special issues that arise when a trust is used in a commercial context?
- What are the main pitfalls and the main misapprehensions when using a trust?
- What are the important issues when acting for the trustee of a commercial trust?

Nigel Reid, *Partner*, **LINKLATERS**

4:15 **Trusts & Insurance: Alternative or Complementary Planning Vehicles?**

- Parallel frameworks & familiar concepts
- Clarify fundamental tax principles governing each vehicle
- Clarify critical distinctions such as fiduciary duties, retained powers, & assignability
- When are they substitutes?
- When are they complements?
- Practical planning applications & distinctions

Robert D. Colvin, **ROBERT D. COLVIN & ASSOCIATES**

Arthur Winter, **WINTER & ASSOCIATES**

5:10 *End of Conference Day 2*

8:15 *Morning Registration and Coffee*

8:50 **Chairperson's Recap of Day Two and Introduction to Day 3**

9:00 **Practical Guide on the Uses of PTCs Worldwide**

- Trend of family offices setting up own PTCs
- Governance provisions
- Different ways to use and structure PTCs
- Traps to avoid with PTCs
- Wealth preservation structures with tax in mind

Barbara Hauser

Caroline Garnham, *Partner*, **LAWRENCE GRAHAM**

10:00 **Demystifying the Role of Settlers in Trusts and Investment Vehicles**

- Reserved dispositive powers and the validity of the trust
- Reserved investment powers and the risks for the trustee
- Reserved powers generally and fiduciary duties
- Legislated solutions: BVI VISTA Trusts, Cayman Reserved Powers trusts

Justin Appleyard, *Partner*, **MAPLES & CALDER**

Michael Fay, *Partner*, **OGIER**

11:00 *Morning Networking & Refreshment Break*

11:15 Evaluating the Worldwide Implications of Recent Swiss Developments on the Taxation of Trusts

- Effects of the Hague Convention on Swiss laws
- Operating Trusts outside of Switzerland

Xavier Oberson, *Partner*, **OBERSON & ASSOCIÉS**

12:15 Working Lunch

12:45 Surveying Intrinsic Planning Opportunities Associated with Non-Charitable Foundations

- Evaluate the longevity and protection features of non-charitable foundations
- Overview and application of the Dutch concept of foundations
- Tax issues: corporate tax & gift tax
- Effectively using the Netherlands-Antilles Private Foundation to defray gift and estate taxes
- Merits of splitting legal and economical ownership in a foundation with specific focus on IKEA

Pieter Van Onzenoort, *Partner*, **DE BRAUW BLACKSTONE WESTBROEK**

Gijs Rooijens, *Partner*, **NAUTADUTILH BAHAMAS TBC**

1:45 Premigration with a Focus on Latin America, Canada and the United States

- Importance of anticipating the ultimate exit strategy
- Coordinating US vs. Non US advisors
- Restructuring HNW portfolios in compliance with tax compliant structures
- Using annuities to substantially leverage a premigration opportunity
- Target potential trouble with foreign trusts
- Expose the benefits of transactional trusts for Latin Americans
- Restructuring gains to minimize tax consequences
- Potential effects of the 5 year pre-residency rule

John Fuke, *Partner*, **HEENAN BLAIKIE**

Ed Northwood

Mauricio Bravo, *Partner*, **TURANZAS, BRAVO Y AMBROSI**

3:00 Chairmen's Close of Conference & Plans for 2008

3:15 End of 19th Annual International Trust & Tax Planning Summit

Earn up to XX CLE credits!

Who Should Attend and Whom Will I Meet?

- Trust & Estate lawyers
- Tax Lawyers
- Trust Officers
- Private Bankers
- Jurisdictional Representatives
- Consultants
- Accountants
- Financial Planners



8 Key Reasons to Attend the 2007 Summit:

- **Only at the International Trust & Tax Planning Summit** will you hear from the foremost practitioners in the international trust & tax arenas
- More **case study-oriented sessions**, focused on providing you with critical information in a practical form
- Take advantage of special focused sessions on **recent developments in rapidly changing Latin America**, with speakers from Mexico, Argentina and Panama
- **The United States, United Kingdom, Canada, Mexico, Panama, Argentina, Switzerland, France, Netherlands, BVI, Bahamas** and more represented on the program
- Particular focus on the best practices for corporate trusteeship in the private banking world
- Prepare yourself for **the future of trusts and trust law around the world** through our devoted session from both offshore and onshore perspectives
- Understand the far-reaching implications of Swiss ratification of the Hague Convention
- Chronicle the **increased role of insurance in HNW estate planning**: Is its use a complementary or alternative planning vehicle?

Distinguished Speaker Faculty Biographies



Robert C. Lawrence

director of a number of trust companies. In 2002 Mark was appointed Private Solicitor to HM The Queen. He is a member of the IBA, ITPA and STEP (of which he is also a member of the International Committee). He is also an Academician of the International Academy of Trust and Estate Law. Membership of the International Committee of STEP Academician of the International Academy of Trust and Estate Law.



Caroline Garnham is a leading individual as a private client lawyer. In City Wealth Top 100 she is given "special recognition" as a Family Office Legal Expert. She is also quoted as having "far reaching experience of international and domestic tax, as well as estate

planning. Another advantage is her technical and academic knowledge". Caroline was awarded the Fellowship of the Chartered Institute of Tax for her thesis on Tax Planning for Non-UK Domiciliaries Investing in UK Commercial Property. Caroline has been a member of the Technical Committee and the International Committee of the Society of Trust and Estate Practitioners ("STEP") for many years and is also on the editorial board of Butterworths new loose-leaf publication on offshore cases and tax havens.



Michael Fay specialises in corporate law, dispute resolution and trusts. Michael routinely works with law firms throughout the world with respect to large multi-jurisdictional transactions relating to either corporate aspects of, or concerning corporate or shareholder disputes. Michael was called to Bar of England & Wales in 1989 and joined the BVI office in 2002.



Justin Appleyard is the partner in charge of the trusts department at Maples and Calder where he and his team advise generally on all trust and fiduciary law matters, in particular, the use of trusts in commercial and corporate transactions. A graduate of Oxford University, qualified as an English Solicitor and an Associate of the Chartered Institute of Taxation, he is a Cayman Islands Attorney-at-Law and immediate past chairman of the Cayman Islands branch of the Society of Trust and Estate Practitioners (STEP). He is also a member of the Cayman Islands Trust Law Review Committee.

Maples and Calder is the world's leading offshore law firm with 150 lawyers and a total staff of 500 worldwide. With offices in BVI, Cayman, Dubai, Dublin, Hong Kong, Jersey and London, Maples and Calder acts for leading international and domestic law firms, major financial institutions and high net worth clients in relation to Cayman Islands, BVI, Irish and Jersey law.



Daniel Martineau is Managing Director of Close Trustees (Switzerland) SA, part of the Close Brothers Group plc a UK based merchant bank. Daniel worked in management positions for leading trust companies in Canada prior to taking up roles in offshore trust companies in Nassau, Jersey and Geneva, most recently as Managing Director of the Swiss trust company for a leading international private banking group. A graduate of the University of Western Ontario in London, Canada, he subsequently earned his Master of Business Administration at the University of Miami. He is accredited as a member of the Trust

Distinguished Speaker Faculty Biographies

Companies Institute in Canada, is a chartered member of the Financial Planning Institute of Canada and a member of the Society of Estate and Trust Practitioners (STEP).



Michael McAuley is an Associate and member of the Trusts Practice Group. He has over 27 years of legal experience with a particular emphasis on international estate planning, establishment of private trust companies and offshore trust structures, drafting employee compensation, insurance, commercial and unit trusts, asset protection, trusts review and opinion work, litigation support for trusts and wills disputes, establishment of defined benefit and contribution pension schemes, and pension opinion work under Bermuda pension legislation. Michael first joined Appleby in 1998. He rejoined in 2006. From 2001 until 2006, he was the Clarence W. Edwards Associate Professor at the Paul M. Hebert Law Center of Louisiana State University. There he taught conflict of laws, comparative law and various property law subjects.



Richard Hay is the tax partner and head of the Private Capital Group in the London office of Stikeman Elliott, Canadian and International lawyers. The Group advises on international estate planning structures for high net worth families, particularly those in Latin America, Canada and Europe. The Group also advises on information exchange and financial regulation matters, including the initiatives pursued by the OECD, the EU, the FATF and the IMF. Mr. Hay is co-chairman of the STEP International Committee.



Stella Lavin is a Managing Director of Client Solutions for the Latin American division of the Citigroup Private Bank. In this role she leads a group of seven Global Wealth Structuring Consultants who advise bankers and clients on their estate planning needs throughout the region. Stella has 16 years of experience in wealth structuring. She joined the Citigroup Private Bank in 1997 as product specialist dedicated to Wealth Management in the Global Wealth Structuring division. She worked for a period of time in UBS AG as Wealth Structuring Director in New York. Stella was born in Argentina. She is a lawyer from Universidad Católica de Salta, and holds a post-graduate degree in real state and Notarial studies from Universidad Nacional del Litoral. She worked for two years as a lawyer and Notary Public in Argentina. Stella is a member of STEP, the Society of Trust and Estate Practitioners. Based in New York.



Robert Colvin advises high net worth international private clients and the institutions that service them on international business, tax, estate planning and wealth accumulation strategies through foreign and domestic trusts, life insurance products, private companies, partnership entities and other planning vehicles. Mr. Colvin founded and throughout its five year history chaired IBC's annual Global Family Office Summit for family office executives, members and their advisors which has merged into IIR's Family Office Forum. Mr. Colvin served on the Advisory Board of IBC's Global Life Insurance Forum for five years. Education & Bar Admittance. Mr. Colvin earned a degree in Business Administration and Accounting from Washington and Lee University in 1980. He received his Doctor of Jurisprudence from the University of Houston Law Center in 1986 followed by an LL.M. in Taxation from the University of Houston Law Center in 1992. He is a Certified Public Accountant and is admitted to practice before the U.S. Tax Court. Mr. Colvin is licensed with the bar associations of Colorado, Texas and Washington, D.C.



Leroy Watson is a partner of the firm. He joined the firm in 1973. His principal areas of practice include trusts and foundations; taxation; and mergers and acquisitions. Mr. Watson is the Head of the firm's Trust and Estate Planning Team.

Recent significant transactions include:

Counsel to Sea-Land Service in the acquisition of its Panama operations and merger with Maersk.

Counsel to Ernst & Young in the acquisition of its Panama practice.

Counsel to Sylvan International Universities in the acquisition of Universidad Interamericana de Costa Rica's branch operation in Panama. Lead counsel to a joint venture formed by Banco Continental de Panama, Desarrollo Bahia (Motta Group), Grupo Roble (Poma Group), and others for the acquisition of land and development of the Pacific Mall, the largest shopping center in Central America.

Lead counsel to Poma Automotriz in the acquisition of Mitsubishi country distribution rights from MMC Panama SA.



Sebastian Prichard Jones is a partner in the Private Client department. He qualified as a solicitor at Macfarlanes in 1998 and became a partner in May 2005. Sebastian specialises in international trust and tax issues. In 2003, he spent six months working in the Trusts and

Estates department of a leading New York law firm, and much of his work has a US dimension. Sebastian also handles serious Inland Revenue tax investigations. Clare Maurice is a partner in and head of the Private Client group of Allen & Overy LLP. She advises two main categories of clients, namely families and trust companies, and charities. Clare specialises in advising families with complex assets located in many jurisdictions looking for solutions to the tax and structural challenges of global wealth.



Jean-Marc Tirard co-founded his present firm, specialising in French and international taxation matters, in 1997. He began his career with the French tax administration before moving into an advisory role. He has 35 years' experience advising French and foreign companies on domestic and international corporate tax issues, negotiating with tax authorities and handling tax litigation. During his career he has been associated with numerous high-profile corporate transactions and he also has extensive experience in tax and estate planning for French and foreign high net worth individuals, including the creation of trusts for French citizens. Over the past 10 years Jean-Marc Tirard and his partner Maryse Naudin have developed a leading private client practice with a particular emphasis on international tax issues.



John Fuke became a partner at Heenan Blaikie in 1993 after working as a partner with 3 other prominent firms. In 2000, he stepped down as partner and was appointed counsel. His wide-ranging expertise is focused on domestic and international taxation and personal and estate planning. He has considerable experience working with high net worth individuals residing in Canada, who have investments in Canada, or who are seeking to move to or from Canada. Past President of the National Wills and Trusts section of the Canadian Bar Association, Mr. Fuke is a Fellow of the American College of Trust and Estate Counsel. He is also a vice-president of The International Academy of Estate and Trust Law. Mr. Fuke's three most recent papers presented at the Academy's annual conference are entitled Forced Heirship & Family Provisions - The Canadian Experience (1997), The Borderline Between Optimal & Abusive Planning - Canadian Perspective (2000), and Canadian Perspectives on Charities & Not-for-Profit Activities (2001).



Clare Maurice has been a Partner in Allen & Overy since 1985 and is now head of their Private Client Department. A substantial element of her practice involves advising on the creation of international structures through which to manage the wealth of both UK and non-UK domiciled individuals and families. She has a particular expertise in advising on the establishment and administration of trusts both in the UK and in a variety of offshore jurisdictions. In this connection she has experience of community of property law and forced heirship issues which can give rise to trust litigation. In 2001 Clare was elected a member of the International Academy of Estate and Trust Law. She is also a member of the Times Online Law Panel. Clare advises clients on the ways to structure their philanthropic activities. She also advises grant-making and operational charitable organisations in connection with their activities. She is Chairman of the Barts and The London Charity, in the City of London.



Professor Geraint Thomas's research interests focus upon all aspects of domestic and overseas trusts (including estate planning, taxation of trusts, pension trusts and offshore trusts). Professor Thomas has practised at the Chancery Bar for over twenty years.

Reported cases include: Re Poulton's Will Trusts (1987) 1 WLR 795 (powers of appointment), Re Drexel Burnham Lambert UK Pension Plan (1995) 1 WLR 32 (conflict of interest in pension schemes), Reg v Exeter City Council, Ex parte JL Thomas & Co (1991) 1 QB 471 (judicial review). In addition, Professor Thomas is a member of the Association of Pension Lawyers, and Deputy Editor of International Trust Laws. Professor Thomas is author of *Thomas on Powers* (Sweet & Maxwell, Property and Conveyancing Library, 1998, xviii and 654 pp), which has become the standard text on the subject for practitioners; and is also the author of *The Law of Trusts* (co-authored with A Hudson) (OUP, Oxford, 2004). Together, these two books have been referred to in over a dozen judgments in the higher courts of England and Australia. He has published several articles and chapters in books on various aspects of trusts law, two of which on 'Trusts of Death Benefit Under Occupational Pension Schemes' were referred to extensively in the Law Commission's Report on The Rules Against Perpetuities and Excessive Accumulations and resulted in changes to the Commission's original proposals.



Jeremy Arnold is Managing Director, Head of Wealth Advisory at Barclays Capital. Mr Arnold joined Barclays Wealth in September 2006. He has over 20 years of experience in the trust and estate business working with high net worth individuals and family offices both in the UK and internationally. He joined from the leading international law firm Withers LLP, where he was a partner for 16 years and where he spear-

headed the international expansion of the firm into New York and Geneva. He is a member of the International Committee of STEP (the Society of Trusts and Estates Practitioners). Professor Xavier Oberson is a member of the University of Geneva Law Faculty, where he teaches Swiss and international tax law. He also is a partner of the Swiss law firm Oberson and partners, which specializes in tax law. He served as a part time Judge on the Federal Court of Appeal for Federal Tax Matters (dealing with value added tax, withholding tax and stamp duties) until 2006. After being admitted to the Geneva Bar, he obtained a PHD in Law from Geneva University and an LLM from Harvard Law School, where he also completed the International Tax Program.



Xavier Oberson is specialized in advising private clients with a Swiss connection. He is particularly involved in individual taxation, including estate planning, residence issues, trust taxation and taxation of international artists and sportsmen. He participates actively in various Swiss federal and cantonal expert commissions focusing, notably, in the drafting of tax legislations. In particular, he is a member of the IFA Permanent Scientific Committee and of the International Academy of Estate and Trust Law. He has published extensively in the fields of tax law, notably "Droit fiscal Suisse", 3rd. ed., Zurich/Basel/Geneva 2007 and, as a co-author, "Switzerland in International Tax Law" (3rd. ed.), Amsterdam 2006.



Arthur Winter received a J.D. degree from the University of California, Berkeley (Boalt Hall) in 1980 and a B.A. degree from the University of Michigan in 1977. A member of the Illinois, California and New York bars, he practiced law from 1980 to 1992 at Sidley & Austin in the firm's Chicago and Singapore offices.



Bruce Zagaris has a B.A., J.D., and LL.M. from The George Washington University. His B.A. included a major in international affairs with a specialty in Latin American Affairs. After serving as a law clerk for the U.S. District Court for the Southern District of West Virginia (1972-73), Mr. Zagaris was an Assistant Attorney General for the State of Idaho (1973-74). Mr. Zagaris received graduate legal diplomas from Stockholm University, Sweden (1975) and from the Free University, Brussels (1976). While in Scandinavia, Mr. Zagaris did research as a result of Swedish and Finnish government sponsored scholarships. His research resulted in three articles that were published and are noted below. Mr. Zagaris was an Adjunct Professor for six years at the Washington College of Law, American University in Washington, and at the Fordham University Law School in New York, where he taught international business criminal law. He has also been an Adjunct Professor at John Marshall College in Chicago and the University of Montana School of Law. Since November 1978, Mr. Zagaris has practiced law in Washington, DC, where he is a partner with Berliner Corcoran & Rowe, LLP. He has served as a consultant, counsel and lobbyist for fourteen governments on various subjects.



John Riches studied law at Birmingham University. He joined Withers as a partner in 1996 and is a senior Principal in the Wealth Planning team. John's clients include international families, family offices, trust companies and private banks. He has a particular emphasis on advising entrepreneurs and trustees with commercial interests and developing efficient investment tax structures for individuals and trustees. Many of his clients have complex cross-border interests. John was elected as deputy Chairman of STEP Worldwide in November 2006 and he chaired STEP's UK Technical Committee from 2001 to 2006. He received an outstanding personal achievement award for his role in coordinating STEP's response to the UK Budget 2006 trust and tax changes.



Mary Duke, Managing Director, Head of Wealth Advisory Services - Americas. Mary's experience spans a breadth of wealth advisory disciplines. As an attorney, accountant, board member, trustee and advisor to private investors, she has been involved in re-structuring portfolios, integrating transfer of wealth strategies, private equity workouts and resolving governance issues in multigenerational families and their companies. Joining HSBC Private Bank in 2003 to head the Family Wealth Group, she is now responsible for Global Wealth Solutions including International Wealth Planning and the US Trust Companies, Family Wealth Advisory Services, Philanthropy, Insurance Services and Custody. Prior to joining HSBC Private Bank, Mary served individuals of substantial wealth in positions including her role as head of former secretary of state Henry Kissinger's family office and CFO of his consulting firm Kissinger Associates. She has also served as chief executive of an ultra high net worth multi-generational family office in Boston.



Gys Rooyens is a partner in the Corporate & Commercial practice group. He advises on a broad range of corporate and securities law matters. Gys concentrates his practice on M&A (both public and private), Private Equity transactions and advising clients on Dutch corporate law issues. A significant amount of his work involves cross border transactions.

Representative transactions include:

- The IPO of Deutsche Post AG
- The rights issue of Royal P&O Nedlloyd in connection with its transaction with P&O
- Ordina's bid for PinkRocade
- The public bid by Maersk on Royal P&O Nedlloyd
- Sara Lee Inc.'s sale of its European Branded Apparel Business
- Florimond Desprez with its acquisition of Advanta Seeds
- Lincolnshire Management with its acquisition of Desch Plantpak
- Starwood with its sale of its minority interest in HEBV
- Kemira with its acquisition of Cytec's AMD business
- The sale by Unit 4 Agresso of its I&S division to Westcon Group Gys advises clients on corporate and securities law matters in predominantly the following industries:
- Automotive
- Chemicals
- Energy & Utilities
- Hotel & Hospitality
- Industrial Goods
- IT & Telecom
- Transport & Logistics

During 2001 Gys was seconded to the London office of a leading US law firm where he worked on a number of global capital markets transactions. Prior to graduating from Utrecht University, Gys served four years in the Royal Netherlands Air Force as a flight operations support officer.

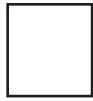


Pieter van Onzenoort, partner at De Brauw Blackstone Westbroek, joined the firm in 1988 and was appointed partner and civil law notary in 1997. He specialises in (international) estate planning and corporate law. He integrates the legal and fiscal aspects of marriage property law, inheritance law and corporate law with respect to family owned businesses. His clients include family businesses, private individuals and corporations. In his corporate law practices Pieter creates corporate structures and company by-laws for corporations and foundations. The focus is on creating an optimal transition of the

ownership of companies to the next generation. Pieter is a member of The International Academy of Estate and Trust Law and he is a member of the Dutch Government Committee for International Private Law. He is the author of "Family Tax Planning", "Estate Planning" and a number of other publications. He is a well known speaker at conferences on estate planning.



Barbara Hauser, on the 2007 Citywealth Top 100 Wealth Advisors list, author of International Estate Planning: A Reference Guide and Advisory Editor of Trusts in Prime Jurisdictions, was recently with Citigroup after being Special Counsel in the Private Client department of Cadwalader, Wickersham & Taft LLP. Based in New York, contact is: hauser@globalfamilywealth.com.



Mauricio Bravo Fortoul, Partner at Turanzas Bravo & Ambrosi: Practice areas Corporate tax advise, international taxation, estate planning, banks and financial institutions, energy and tax litigation. Working experience Santamarina y Steta, S.C. Tax Lawyer (1987-1989) / Ortiz, Sainz y Erreguerena, S.C., Tax Lawyer, Tax Associate and Partner (1990-2004) / Ortiz, Sosa, Ysusi y Cia., S.C., Partner (2004-2005)

Studies
Escuela Libre de Derecho, LL.B. (1989) / Graduate Studies at the Universidad Panamericana in Tax Law (1989), Economic and Corporate Law (1990), Constitutional Law (1991) and Introduction to the US Legal System (1994) / Civil Law at the Escuela Libre de Derecho (1995).

Lectures and Conferences
Universidad Panamericana and Universidad Iberoamericana, graduate courses in domestic and international taxation, as well as speaker in different scenarios in Mexico and abroad.



Wendy C. Warren is the second Chief Executive Officer and Executive Director of the Bahamas Financial Services Board (BFSB), an organization devoted to increasing the quantity and quality of financial services in The Bahamas. Ms. Warren joined the Bahamas Financial Services Board on February 1st, 2001, after having served as a member of its Board of Directors from 1998 to 2000. Ms. Warren is a Chartered Accountant and holds a Bachelors Degree in Accounting from the University of Waterloo, Waterloo, Canada.



James B. Bertles, President and Chief Operating Officer of Brown Brothers Harriman Trust Company, N.A., and is responsible for all domestic trust, fiduciary and tax activities of the Firm. From 1999 to 2004, Jim was a Managing Director of Brown Brothers Harriman & Co.

and was responsible for the Firm's investment and fiduciary activities in Florida. Jim is a Fellow of the American College of Trust and Estate Counsel (ACTEC), is Board-Certified by the Florida Bar in Wills, Trusts and Estate Law, and has served on numerous State and County Bar Committees. He is also actively involved in charitable and civic activities, either now serving or having recently served as Chairman of the Town of Palm Beach's Zoning Commission; a Director of the Palm Beach Civic Association, the Palm Beach Community Chest/United Way, and Palm Beach Crime Watch; a member of the Vestry, Senior Warden and Chancellor of Bethesda-By-The-Sea Episcopal Church; a member of the Executive Committee of Professional Advisors of the Community Foundation for Palm Beach and Martin Counties; a member of the Executive Committee of the Trust and Investment Division of the New York Bankers Association; a member of the Executive Committee of Trust Management Association, Inc.; and a Director and Chairman of the Planned Giving Committee of the Norton Museum.



Elizabeth P. Munson is President of The Rockefeller Trust Companies (New York and Delaware), and a Managing Director of Rockefeller & Co. In March of 2005, she was named head of Wealth Management Services at Rockefeller & Co. Prior to joining The Rockefeller Trust Companies in 2001, Liz was a partner at White & Case, LLP, in the Private Clients Group, having practiced with that firm since 1983. At White & Case, Liz had a broad practice in tax planning and general estate planning for both U.S. and non-U.S. high net worth individuals and families. She also advised the private clients group at several leading banking institutions. Liz is extensively involved in non-profit organizations, including positions as President of United Neighbors of East Midtown; Vice President of Episcopal Social Services; a member of the Board of Advisors for the Wildlife Conservation Society; a Board Member of FWWB (Friends of Women's World Banking)/USA; a member of the Yale Development Board; and, formerly, a trustee of St. Paul's School in Concord, NH. She is also a director of CPA® 14, CPA® 15, and CPA® 16, which are real estate investment trusts advised by WP Carey & Co. LLC. She holds a B.A. from Yale University, a J.D. from the Harvard Law School, and an L.L.M. in taxation from New York University School of Law.

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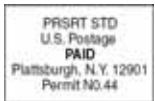
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