

■ **Announcing** *the 2nd Sheltons-SITTI Conference on*

The Taxation of Artistes and Sportsmen

This is a unique event - hear top practitioners on 8 major jurisdictions

**Plus:
extensive panel discussion
on friday afternoon**

**3-4 February 2005
Hotel Metropole, Monaco**

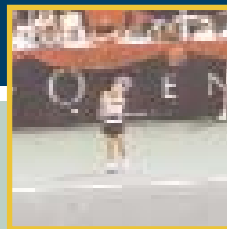
Euan **Lawson**, Partner, **Addleshaw Goddard**, London, **United Kingdom**
Prof Dr Pasquale **Pistone**, Associate Professor, Tax Law, **University of Salerno**, **Italy**
Annick **Ducros**, Tax Partner, **Stehlin & Associés**, Paris, **France**
Andrea **Parolini**, **Maisto e Associati**, Milan, **Italy**
Andrés **Sánchez López**, Partner, **Cuatrecasas**, Madrid, **Spain**
Francis **Ferrari**, Tax Partner, **Ernst & Young**, **Monaco**
Dr. Xavier **Oberson**, **Oberson & Associés**, Geneva, **Switzerland**
Dick **Molenaar**, Tax Partner, **All Arts Tax Advisers**, Rotterdam, **the Netherlands**

Plus: Dr Harald Grams from **Grams und Partner**, **Germany**,
the main adviser behind the landmark Gerritse decision

See inside for the detailed program



SHELTONS



Ned Shelton



From the conference chairman

■ Dear Tax Colleague

Our conference is designed to give you an insight as to what is going on in the area of taxation of artistes and sportsmen. We have some stars on

show - some of the absolute best in this area from several important jurisdictions. Come and immerse yourself and absorb the two information-packed days. Take this matchless opportunity to learn about, or improve or update, your knowledge of this sophisticated area of international taxation.

We at Sheltons-SITTI are delighted to be working with such a top team of speakers. We are expecting participants from important organisations in some 10-15 countries. I hope you can join us all in Monaco in February 2005.

Regards



Ned Shelton
Managing Partner
Sheltons, International Tax Counsel/Sheltons-SITTI



Who should attend?

This conference will be held at a reasonably high technical level..

To reap the full rewards you should have significant experience or education in taxation and at least some years of international tax exposure. Others with less tax experience or tax education but with significant experience in working with artistes and sportsmen will also benefit.

The target audience is along these lines:

- This conference is especially directed at advisers interested in tax planning and tax issues relating to professional entertainers, professional sports-persons, models, celebrities, etc.
- Others wishing to extend their knowledge of this area of international tax.
- Those with relevant agencies, management firms, etc. who have some responsibility or interest in such tax issues.

Ideas for other international tax conferences?

Hit with a great idea? Please share it!

Just let us know

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Call us: +45 45 46 10 88
Fax us: +45 45 46 10 89

Program



The Sheltons-SITTI Conference on the Taxation of Artistes and Sportsmen

Hotel Metropole, Monaco
Thursday 3 - Friday 4 February 2005

■ Day One - Thursday, 3 February

- 8.30 Registration and coffee
- 9.15 Chairman's opening address (Ned **Shelton**, Managing Partner, **Sheltons**, International Tax Counsel)
- 9.30 Euan **Lawson**, Partner, **Addleshaw Goddard**, London, **United Kingdom**

The Taxation of Foreign Entertainers and Sportsmen in the UK

- Scope of UK Deduction Scheme
- Reduced Tax Payment Agreements
- Post-Gerritse: The UK System - A Model for Europe?
- Special Problems: Sponsorship, Endorsement & Merchandising, Broadcast and DVDs, Insurance Receipts
- Planning Points

10.30 Prof Dr Pasquale **Pistone**, Associate Professor, Tax Law, **University of Salerno, Italy**

Cross-border and tax treaty issues raised by Sportsmen and Artistes

- Performance-related and non-performance-related income: characterisation for tax treaty purposes
 - Function of performance for tax treaty purposes: Article 17 vs. Articles 7, 12, 15, 18, etc.
 - Treaty concept of performance
 - Public performance
 - Place of performance
 - Types of performance
 - Non-performance-related income
- The treaty concepts of sportsman and artiste under Article 17 OECD MC
 - Sportsman
 - Engagement in physical and mental sporting activities
 - Artistes
 - Entertainers
 - Listed artistic activities
- Main features of Article 17 OECD MC
 - Source-State taxation
 - Exposure to double taxation
 - Gross taxation (Paragraph 10 of the Commentary on Article 17 OECD MC)
 - Article 17 (3) included in a double tax treaty
- Domestic anti-abuse provisions: Article 17 (1) vs. Article 17 (2)
 - Domestic look-through provisions
 - Other anti-abuse provisions
- Income accruing to other persons: Article 17 (2)
 - Performers constituted as a legal entity
 - Management companies
 - Triangular situations
- The impact of amendments to OECD Model and Commentary on previously concluded double tax treaties
 - Static vs. Ambulatory Interpretation
 - Amendments vs. Revisions
 - To the OECD Model
 - To the Commentary on the OECD Model
- Cross-border taxation of income derived from sportsmen and artistes in the lack of a treaty

11.30 Coffee Break

12.00 Annick **Ducros**, Tax Partner, **Stehlin & Associés**, Paris, **France**



Tax opportunities and tax risks for artists and sportsmen in France

The taxation of artistes and sportsmen arises many international tax problems as a result of the diversity of the situation:

- Nature of income and method of taxation of artistes and sportsmen acting as
 - Employees
 - Independent operators
- Difficulties in the application of the tax treaties:
 - Problems regarding the definition of the artistes and sportsmen in treaties.
 - What kind of remuneration is covered Article 17 (or equivalent)
 - The notion of the direct link between the income and the public exhibition.
- Qualification of the income received by artistes and sportsmen in form of royalties, sponsorship and advertising fees.
- Analysis of a specific case of fees received by top models.
- The "artiste company" and the 155 A article of the CGI, an anti-avoidance provision - and planning around it.

12.45 Lunch

14.15 Andrea **Parolini, Maisto e Associati**, Milan, **Italy**

Taxation of Artistes and Sportsmen: Italy

- Domestic legislative background
 - Resident artistes and sportsmen in general
 - The qualification issue (the Raffaella Carrà case)
 - The residence issue (the Pavarotti case)
 - Non-resident artistes and sportsmen
- Treaty issues
 - Analysis of the Italian Treaty Network
 - The personal scope of application of Article 17 OECD MC: the Italian perspective
 - Are models "artistes"?
 - Issues affecting football teams playing in Italy
- EU issues: the impact of the Gerritse decision
- Tax planning tools for resident and non-resident artistes
 - Change of residence of Italian resident artistes and sportsmen
 - Use of star companies (and partnerships)
 - Non-resident pop-groups performing in Italy

15.00 Coffee Break

15.30 Andrés **Sánchez López**, Partner, **Cuatrecasas**, Madrid, **Spain**

Taxation of Artistes and Sportsmen: Spain

- Introduction
 - General classification of income from the performance of artists and sportsmen as salary income.
 - Discussion of the scope of the nexus at the Spanish Non-Residents Income Tax Law for income from performances of artists and sportsmen.
- General description of "piercing of the corporate veil" precedent cases. Discussion of key concepts used by the Spanish administration and courts.
- Analysis of the controversial administrative doctrine relating to income accrued to a person other than the artist or sportman himself. The "Rolling Stones" case and orchestras and troupes in general. Reception by this doctrine of the concept of "impresario".
- Income from the cession of image rights: classification as royalty income by the Spanish Non-Residents Income Tax Law. Analysis in the context of tax treaties.
- Specific "tax transparency" rules for entities obtaining the cession of image rights.

Living in Monaco

- Why becoming a resident of Monaco when you are an artiste or sportsman
 - Forewords : taxation of revenues in Monaco : income tax and VAT;
 - How to deal with the absence of tax treaties.
- How to get a residence permit in Monaco -- and keep it.
 - Immigration formalities;
 - Relations with the neighbouring countries, France and Italy

16.45 Final remarks

17.00 **Cocktail reception**



■ Day Two - Friday, 4 February

- 8.30 Registration and coffee
 9.15 Chairman's opening remarks (Ned **Shelton**, Managing Partner, **Sheltons**, International Tax Counsel)
 9.20 Dr. Harald **Grams**, **Grams und Partner**, Bielefeld, **Germany**

The judgement of the European Court of Justice 12 June 2003 (Gerritse)

- The judgement of the European Court of Justice 12 June 2003 (Gerritse)
 - Background information of the German withholding tax system (summary)
 - What had Gerritse to do for breaking the system?
 - Description of the judgement
 - Deduction of expenses
 - Tax rates

10.00 Dr. Xavier **Oberson**, **Oberson & Associés**, Geneva, **Switzerland**

Taxation of Artistes and Sportsmen: Switzerland

- General introduction
- Taxation of artists and sportsmen non resident in Switzerland
 - Income tax levied at source on personal performances
 - Characterization issues (sponsoring/merchandising/endorsement)
 - Use of Swiss Management/loan-out company (case of 1987)
 - Impact of treaties
- Taxation of artists and sportsmen resident in Switzerland
 - Ordinary taxation
 - Lump-sum taxation for artists and sportsmen
 - Impact of treaties
- Planning opportunities

10.45 Coffee Break

11.15 Dr. Xavier **Oberson**, **Oberson & Associés**, Geneva, **Switzerland**

Living in Switzerland

- Residence permit
- Acquisition of real estate in Switzerland
- Choice of the canton

11.45 Dr. Harald **Grams**, **Grams und Partner**, Bielefeld, **Germany**

The German withholding system for foreign Artistes and Sportsmen in detail

- The German withholding system for foreign Artists and Sportsmen in detail
 - When does the withholding tax apply?
 - What are the possibilities to fight the system?
 - Appeal. against the withholding tax return?
 - Refund application
 - Tax exemption procedure

12.30 Lunch

14.00 Dick **Molenaar**, Tax partner, **All Arts Tax Advisers**, Rotterdam, **the Netherlands**

The effect of the Arnoud Gerritse decision on international artistes and sportsmen taxation

- Artistes and sportsmen taxation is too rough
 - no deductions for expenses
 - no normal income tax settlement
- Very often, excessive taxation occurs because the tax credit in the home country is insufficient
- The Arnoud Gerritse decision is changing this negative practice, not only for artistes and sportsmen residing in treaty countries but also for residents of tax havens

15.00 Coffee Break

15.30 **Panel discussion of Case**

16.30 **Close of the Conference**

Speakers



■ **Mr Ned Shelton** - CHAIRMAN
Managing Partner, Sheltons,
Copenhagen, Denmark

In January 1986 Ned Shelton left Arthur Andersens in Sydney, where he was a Tax Manager, to move to Denmark to take up a position as International Tax Manager at the head office of Copenhagen Handelsbank. At the time the Bank was the second largest in Denmark, with a presence in 10 countries. He was responsible for all the Bank's international tax planning and compliance and was involved in all the Bank's major proposed and actual international transactions that the bank entered into.

In 1989 he moved to the Netherlands where he founded Horwath Tax Holland/Sheltons. After six years working with international tax matters in the Netherlands, he returned to Denmark (in 1995), where he set up Sheltons International Tax Counsel, Sheltons Corporate Services and Sheltons-SITTI, (Sheltons International Tax Training Institute).

Ned Shelton is a graduate in law (Australia) and became a Chartered Accountant (Australia) in 1985. He has lived in Denmark and the Netherlands for the past 17 years, where he has worked intensively with international tax. In the September 2000 and in the September 2001 editions of the Euromoney publication "International Tax Review" he was named as one of Denmark's top five tax advisers.

Ned was member of the International Tax Committee of Horwath International from 1990 to 1993 and Chairman from 1993 until early 1996 when he moved back to Denmark from the Netherlands. He has written numerous articles in Danish and international tax journals and has recently finished writing a book for LexisNexis, now Tottel, on the area of tax treaties and international tax planning.

He is a sought after speaker on international taxation and during the last 18 years has spoken on the subject in many different countries and is also frequently asked to chair conferences. Since commencing the specialist international tax training arm, Sheltons-SITTI, he has personally invested thousands of hours in developing many international tax courses and has delivered numerous in-house and open courses in some 20 cities throughout Europe and Asia. Included in those courses is substantial material on hybrid entities and hybrid financing.

He is a member of the Danish branch of the International Fiscal Association and the Canadian Tax Foundation. In addition, he is past Chairman of the Danish-British Business Club (BBLC) in Denmark and immediate past Vice-President of the Copenhagen International Rotary Club (CIRC), the only English speaking Rotary Club in Denmark.

Ned speaks fluent Danish and reads Dutch, Norwegian and Swedish.

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■ **Euan Lawson**, Partner,
Addleshaw Goddard, United
Kingdom

Euan Lawson is a partner in the Commercial Division of Addleshaw Goddard, specialising in media and entertainment law.

Euan has considerable experience advising media companies, entertainers, sportsmen and media business entrepreneurs, both within the UK and internationally, on a range of commercial and taxation issues.

Euan's expertise in taxation covers many aspects of taxation relevant to those operating in the media sector, including the taxation of performers, withholding taxes, the taxation of royalty and other IP-related income and the special reliefs available for the production and acquisition of films. He also advises individuals within the sec-

tor on aspects of personal taxation including in particular residence and domicile. Euan advises on all of these aspects of taxation both at the planning stage and in relation to Revenue enquiries and tax investigations.

Euan is an active member of the International Association of Entertainment Lawyers (IAEL) and writes and speaks regularly on issues of interest to entertainers and sportsmen.

Addleshaw Goddard is a leading UK law firm advising leading businesses and private individuals on a wide range of legal needs. The firm, with 172 partners and over 550 other lawyers based in London, Manchester and Leeds, is one of the largest firms in the UK and is able to provide clients with unrivalled access to professionals who can solve business challenges across the legal spectrum.

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Speakers (continued)



■ **Prof Dr Pasquale Pistone** graduated in law with a thesis on the EC Tax Arbitration Convention and obtained his doctoral degree in 2000 cum dignitate publicationis at the University of Genoa with a thesis on Community Law and Tax Treaties.

Dr Pistone has been a lecturer in tax law at the University of Salerno since 2001. He is currently researching the tax treatment of cross-

border losses, as well as the impact of European tax law in relations with third countries and has been invited to lecture on these topics at several European Universities. He also teaches at various post-graduate tax courses in Europe and lectures in South America as well.

He is member of the editorial board of Intertax and is the author of two books in English and of some forty articles on tax issues in Italian, English, Spanish and French. He is fluent in Italian, English, French, German, Spanish, Portuguese and Dutch.

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■ **Annick Ducros**, Tax Partner, Stehlin & Associés, Paris, France

Since 1992 : 48, avenue Victor Hugo - 75116 PARIS FRANCE

STEHLIN & ASSOCIES was established in 1989. Its main activity is

business law, in particular in the M & A sector, banking law, tax law and IT.

The law firm has 5 partners and 16 associates The Law firm is a member of Osborne Clarke Alliance - an alliance of some of Europe's leading commercial law firms (over 550 lawyers in 15 cities throughout Europe).

STEHLIN & ASSOCIES specialise in providing a full range of corporate legal services, including corporate finance, venture capital, tax

and M&A. Annick DUCROS is one of the responsible Partner of the tax practice; she is specializing in individuals taxes for top executives, artistes and sportsmen in an international environment; From 1995 to 1999 she was based in Monaco and managed an advisory activity for wealthy individuals.

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From 1981 to 1987: Tax manager ARTHUR ANDERSEN INTERNATIONAL
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■ **Andrea Parolini**, Maisto e Associati, Milan, Italy

Andrea Parolini joined Maisto e Associati in 1998 after having worked with another law firm. He has developed its expertise in the field of taxation of entertainers,

EC Law, VAT and international tax law. In 1999, Andrea Parolini completed his Master of International Tax Law degree (cum laude) at the Leiden University, in The Netherlands, the subject of his paper being "The taxation of International Sportsmen and Public Entertainers".

He contributes to tax magazines and he wrote the chapter on the international aspects of the taxation of artistes and sportsmen for the book "Temas de Derecho tributario internacional" published by CEF - Centro de Estudios Financieros, Madrid, Spain. He also authored the Italian chapter of International Income Tax Aspects of Sport Activities, published by the IBFD.

Andrea is a member of the Association of Chartered Accountants in Italy, and is a registered Statutory Auditor. He is a member of the International Fiscal Association.

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■ **Andrés Sánchez López**, Partner, Cuatrecasas, Madrid, Spain

Mr. Sánchez is a specialist in international taxation. He has particular expertise in providing to Spanish investors abroad and

foreign investors in Spain tax and legal advice on issues ranging

from entering into contracts and joint ventures for specific projects to establishing permanent structures in Spain and abroad.

He is a lecturer in the Masters in Tax and Legal Consultancy at the Institute of Business Studies in Madrid, and he frequently participates in seminars on international taxation and both national and international publications.

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Speakers (continued)



■ **Francis Ferrari**, Tax Partner, Ernst & Young, Monaco

Francis Ferrari is a tax partner of Ernst & Young. He currently heads the Ernst & Young Monaco office and has been practising international tax, serving both

corporations and individuals, for the last 25 years, including 15 years in Monaco.

He advises private clients, including a number of Fortune 500 individuals, artistes and sportsmen, whether based in Monaco, in France or elsewhere, for their professional business and personal affairs.

He is a member of the private client world service line of Ernst & Young.

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■ **Dr. Harald Grams**, Grams und Partner, Bielefeld, Germany

Dr. Harald Grams, lawyer, tax consultant, is a partner of Grams and Partners in Bielefeld, Germany.

He has remained faithful regarding the topic of his doctorate "Taxation of nonresidents artists" until today.

National and international artists, artist groups, production companies as well as organizer, belong to his clients. Furthermore Dr. Grams takes care of clients referring to commercial and taxation law. As speaker and author for the international specialist publications he likes to pass his well founded knowledge on.

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■ **Prof. Dr. Xavier Oberson**, Oberson & Associés, Geneva, Switzerland

Xavier Oberson is Partner of the law firm Oberson & Associés based in Geneva and Lausanne, a firm specializing in all tax mat-

ters. His areas of specialization include taxation of individuals such as entertainers and sportsmen, estate planning, VAT (sponsoring) and international tax law.

Xavier Oberson is also professor of Swiss and international tax law at the University of Geneva. He received his Ph.D. from the University of Geneva and completed the International Tax Program at Harvard Law School where he also obtained an LL.M.

He has published extensively in the fields of tax law, including, as a co-author "Switzerland in international tax law", Amsterdam 2nd ed., (IBFD) 2001 and wrote the Swiss report in the International Guide to the taxation of sportsmen and sportswomen recently published by the IBFD (Amsterdam). Apart from that, he is frequently involved in federal or cantonal expert commissions and participates actively in numerous associations in the field of taxation. He is a Member of the European Association of tax Law Professors (EATLP) and of the Permanent Scientific Committee of the International Fiscal Association (IFA).

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■ **Dick Molenaar**, Tax Partner, All Arts Tax Advisers, Rotterdam, the Netherlands

Tax partner with All Arts Tax Advisers in Rotterdam, the Netherlands, and adviser to many Dutch and international perform-

ing artists and sportsmen. Author of articles and books in the Dutch, German and English language. Expert regarding taxation of artists and sportsmen.

Fellow researcher at the Erasmus University in Rotterdam, the Netherlands

Member of the Nederlandse Orde van Belastingadviseurs (NOB), the International Fiscal Association (IFA) and the International Association of Entertainment Lawyers (IAEL)

Member of the board of some theatre, music and sports companies.

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Other Sheltons-SITTI international tax events



Sheltons. Small specialist firm, located in modern premises

■ Blue, Silver & Gold one-week training courses

Apart from our conferences, we are also very proud of our widely acclaimed one-week courses:

International Taxation Principles & Planning ■ (Blue course)

11 case studies; terminology, forms of doing business (including an introduction to hybrid entities); residency & source; economic & juridical double taxation; introduction to tax treaties; permanent establishments; treaties and investment income; anti-avoidance; interpretation of tax treaties; transfer pricing; major case study.

Date	Location
4-8 April 05	Copenhagen (PCA)
13-17 June 05	Copenhagen (Corp)

■ Other events

Event	Location & Date
Structured Finance Course (Int'l Taxation and Structured Finance - Tax Arbitrage Transactions)	Zurich, 7-8 February 2005
EU Tax Law for Direct Taxes (training course)	Prague, 24-25 February 2005
Holding Companies Conference	Prague, 11-13 May 2005
EU-Taxation Conference	Copenhagen, 5-7 October 2005
Conference on the Taxation of Hybrid Entities and Hybrid Instruments	Nice, 20-21 October 2005

Advanced International Taxation Principles & Planning ■ (Silver course)

15 case studies; application of selected treaty provisions; treaty shopping; interpretation of tax treaties; hybrid entities, including transparent and non-transparent entities, domestic law categorisation, impact of tax treaties, US "check the box" rules, the OECD report on Partnerships"; hybrid financing, including using redeemable preference shares, profit sharing loans, perpetual debt, etc; treatment of hybrid instruments under treaties; tax efficient financing including triangular situations and double dip financing techniques; selection and use of international holding companies; Day 5 - case studies.

Date	Location
11-15 April 05	Copenhagen (PCA)
20-24 June 05	Copenhagen (Corp)

Advanced International Taxation Planning & Principles ■ (Gold course)

Exclusive course for high level practitioners. Details to be announced.

Date	Location
19-23 Sept 05	Buenos Aires (Corp)

PCA = focus on the private client adviser

Corp = focus on corporate taxpayers

(the content of each course is the same except for about 20%)

See www.Sheltons-tax.dk for details.

www.Sheltons-tax.dk for fee information

Additional information for the registration section

■ Hotel Metropole

A Palace hotel property, dating back to 1886. It is situated on Casino square, minutes walk, from all the boutiques, restaurants. After an extensive renovation programme, the Hotel Metropole, reopened in May in May 2004 offering unparalleled level of comfort and the highest standard of customer service.



Pictures from Hotel Metropole

The hotel proposes 146 bedrooms and a large selection of junior suites and suites. In-room facilities include a business desk, two telephone lines, ensuite marble bathrooms (many with Jacuzzis and separate shower with jet massage), high speed Internet access and all the amenities expected from a deluxe property .

The accommodation is complemented by two restaurants with terrace, one fine dining featuring contemporary Mediterranean cuisine under the expert guidance of Joël Robuchon, the other outdoor located by the poolside, an ideal place for healthy open air dining or just an informal drink. The Bar is the ultimate place in the Principality to be and in which to be seen - own original themes Food Menu.

The property also offers a Spa, design by ESPA ; personalised consultations are performed in one of the 13 treatment rooms and suites VIP each. A true haven of tranquillity, on three floors with heated sea water swimming pool, a fitness centre and a solarium.

The 5 function rooms, cater for all events, up to 110 delegates, some of them offering natural daylight and the latest in-built technological meeting equipment. For those searching for a more exclusive venue, with all the benefits of a palace hotel, the "Villa", situated adjacent to the hotel, is the perfect solution. The two medium sized, high technology, coupled with their own private terrace.

www.metropole.com

■ Conference fee

Conference (3-4 February) Euro 1,750 + VAT (19.6%). One day only Euro 980 + VAT (19.6%). The conference fee covers attendance at the actual conference, full documentation (both days), coffee breaks and lunch as well as cocktail reception.

Payment by bank transfer

Jyske Bank, Copenhagen, Denmark
Swift Code JYBADKK
Account name: Sheltons-SITTI
IBA number: DK30 5013 00011 86 061
Account number: 5013 11 86 061

Cancellation policy

Cancellations must be received in writing at least 21 days before the date of the conference. Cancellations made within 21 days will be subject to a 50% administration fee except that regretfully cancellations made within 7 days of the date of the conference will not give rise to a refund, even if wishing to transfer to another event. You will, however, receive a copy of the documentation. You may always send another delegate in your place. We reserve the right to cancel the conference if registrations are insufficient, or to alter dates, and accept no responsibility for any loss arising from such cancellation.



SHELTONS

Sheltons ■

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Registration Form - Sheltons-SITTI

Sheltons International Tax Training Institute



Please register me for the Sports Conference		
<input type="checkbox"/>	Conference (3-4 February)	Euro 1,750 + VAT (19.6%)
<input type="checkbox"/>	One day only	Euro 980 + VAT (19.6%)

NB A **10%** reduction in fees applies if either

- (i) two from the one organisation register at the same time
- (iii) if you pay so that we receive payment at least 60 days prior to the commencement of the conference.

(Only one 10% discount applies).

Please register me for the following course(s)/conferences	
<input type="checkbox"/>	Blue Course
<input type="checkbox"/>	Silver Course
<input type="checkbox"/>	Gold Course
<input type="checkbox"/>	Structured Finance Course (Feb 05)
<input type="checkbox"/>	EU Tax Law for Direct Taxes (training course) (Feb 05)
<input type="checkbox"/>	Holding Companies Conference (May 05)
<input type="checkbox"/>	EU Direct Taxation Conference (Oct 05)
<input type="checkbox"/>	Hybrids Conference

Please indicate below if registering for a Blue, Silver or Gold course			
<input type="checkbox"/>	Copenhagen (April 05)	<input type="checkbox"/>	Buenos Aires (Sept 05)
<input type="checkbox"/>	Copenhagen (June 05)	<input type="checkbox"/>	

* www.Sheltons-tax.dk for more details and fee information

Your details (Please print carefully or type)			
Title (Mr Mrs Prof Dr etc)		Position	
Last name		First name	
Company/Organisation			
Address			
Post/Zip code		City	
Country			
Telephone		Fax no	
E-mail			

Payment, bank account details. See the previous page	
<input type="checkbox"/>	I enclose/will post a cheque (must be a bank cheque or a cheque drawn on a Danish bank)
<input type="checkbox"/>	I will transfer the amount by bank transfer (Please see details on previous page)

* NB: We will issue an invoice irrespective of the method of payment

Signed:

Date:

Please print this form and fax it to **+45 45 46 10 89**

You are also welcome to register **on-line** www.sheltons-tax.dk

or call us on telephone **+45 45 46 10 88** or write to **SITTI@Sheltons-tax.dk**

Thank you

International Tax Advisers ■
International Tax Training ■
Corporate Services ■