

International Tax and Trust Congress

Practical international responses to the changing nature of offshore planning

**Tuesday 8 March -
Wednesday 9 March 2011**

The Hilton, Bridgetown, Barbados

12
CPD
HOURS

Congress highlights and key speakers include:

- Tax Information Exchange Agreements and Double Tax Treaties: The changing nature of offshore planning**
Ben Arrindell, Director & International Tax Consultant, Cidel Bank & Trust (Barbados)
- Trust planning for Latin Americans: The use of international and Caribbean wealth planning structures**
Nicolás Malumian, Attorney, Malumian & Fossati and Author, Trusts in Latin America (Argentina)
- Global trust case law update**
Hon. Madam Justice Charmaine A. Joy Pemberton, Trinidad and Tobago High Court (Trinidad)
- Intergovernmental and NGO policy for offshore finance centres**
Pascal Saint-Amans, Head, Global Forum Secretariat, Global Forum on Transparency and Exchange of Information for Tax Purposes, OECD (France)
- The future of international tax and trust planning in the Caribbean**
Dr Trevor Carmichael QC, Chancery Chambers (Barbados)
- FATCA: The implications for Caribbean OFCs**
Steve Cantor, Partner, Cantor & Webb (USA)

Media Partners:



Institute of Chartered Accountants of the Caribbean



Island Life
MEDIA GROUP



Sponsored by:



BOOK TODAY tel +44 (0)20 7347 3574
 fax +44 (0)20 7347 3576 email registrations@lexisnexis.co.uk
www.conferencesandtraining.com/tax-congress

DAY 1: Tuesday 8 March 2011

08.00 Registration and networking breakfast

Sponsored by  

09.00 Chairman's introduction

JONATHAN BRATHWAITE, *International Tax Consultant*, Cititrust International (Barbados)

09.10 Global update: The latest developments in global policy for OFCs in the Caribbean and the wider world

- Winning offshore strategies – because that's where the money lies
- Managing and adapting to the new 'offshore'
- The role of Caribbean OFCs in the 'global grid'
- The changing face of international tax planning

PROFESSOR BARRY SPITZ, *International Tax Consultant and Author*, International Tax Planning (France/South Africa)

09.55 The utilisation of trusts in international tax planning

- Tax and trusts in Barbados and the Caribbean
- Structuring opportunities in international taxation
- The flexibility of trusts as a tool in financial planning

ANDREW C FERREIRA, *Attorney*, Chancery Chambers (Barbados)

10.35 Q&A session

10.45 Break

11.15 Tax Information Exchange Agreements and Double Tax Treaties: The changing nature of offshore planning

- Exchange of information – are DTAs the future for the Caribbean?
- Application of tax treaties and how the OECD and UN models work in practice
- Global expansion of the treaty network and the emergence of new markets
- The development of the intra-CARICOM treaty network and practical structuring prospects

BEN ARRINDELL, *Director & International Tax Consultant*, Cidel Bank & Trust (Barbados)

12.00 Alternative trust and wealth management structures

- Global overview of LLCs, foundations, contractual arrangements, pour-over devices, variable life insurance policies and executive investment bonds
- Regulatory frameworks and tax consequences
- Foundations as the alternative to the offshore trust
- Comparison of foundations worldwide – Jersey, Panama, Liechtenstein (old & new), Bahamas, St Kitts, Nevis, Malta, Barbados (proposals)

CHRISTO MEYER, *Director*, International & Offshore Consulting LLC (South Africa)

12.45 Q&A session

12.55 Lunch

Sponsored by 

13.55 Trust planning for Latin Americans: The use of international and Caribbean wealth planning structures

- The current situation and actual use of trust structures
- Recognition of international trusts by Latin American states
- Latin American trust case law
- Key considerations when creating a trust structure for Latin American clients: forced heirship, foreign exchange regulations and tax complications

NICOLÁS MALUMIAN, *Attorney*, Malumian & Fossati and *Author*, Trusts in Latin America (Argentina)

14.40 Q&A session

14.50 Break

15.20 FATCA: The implications for Caribbean OFCs

- The Foreign Account Tax Compliance Act (FATCA)
- Increased withholding and disclosure obligations on FFIs
- Provisions related to foreign trusts and foundations
- Increased penalties, extended statute of limitations and other disclosure provisions
- The increased need for an audit of US involved trust and foundation inventory

STEVE CANTOR, *Partner*, Cantor & Webb (USA)

16.05 Intergovernmental and NGO policy for offshore finance centres

- Global Forum position on disclosure and transparency in Caribbean OFCs
- Update on the draft OECD Model Tax Treaty and the development of the international treaty network
- Black, grey and white lists – the latest OECD position
- The future direction of G20 and intergovernmental policy

PASCAL SAINT-AMANS, *Head*, Global Forum Secretariat, Global Forum on Transparency and Exchange of Information for Tax Purposes, OECD (France)

16.50 Q&A session and Chairman's closing remarks

17.00 Networking drinks reception

Keynote Address

DAY 2: Wednesday 9 March 2011

08.00 **Registration and networking breakfast**

09.00 **Chairman's introduction**

JONATHAN BRATHWAITE, *International Tax Consultant*, **Cititrust International (Barbados)**

09.10 **Global trust case law update**

An update on the latest cases significant to tax and trust planning in the Caribbean and across the globe

HON. MADAM JUSTICE CHARMAINE A. JOY PEMBERTON, *Trinidad and Tobago High Court (Trinidad)*

09.55 **International investigation and enforcement**

- G20/OECD compliance issues and tax authority co-ordination
 - Developments in international exchange of information
 - HMRC actions on offshore issues including disclosure facilities
 - The impact of international actions in the Caribbean
- ANDY SHARP**, *Director*, **Specialist Taxation Services (UK)**

10.40 **Q&A session**

10.50 Break

Exploring the developing opportunities in the emerging Latin American markets

- The tax and legislative environments
- Practical wealth management utilising the Caribbean's expanding treaty network
- The use of trusts and alternative trust structures

11.20 **Mexico**

MANUEL SOLANO, *Director*, **International Tax Services Latin America**, **Ernst & Young (USA)** & **WADE GEORGE**, *Director*, **Ernst & Young (Trinidad)**


12.00 **Panama**

GILLIAN M.H. CLARKE, *Attorney*, **Clarke Gittens Farmer (Barbados) & Arias, Fábrega & Fábrega (Panama)**



12.40 **Q&A session**

12.55 **Lunch**

Sponsored by  **PwC**

13.55 **Canadian tax and trust structuring: The Caribbean gateway**

- Practical wealth structuring opportunities through Canada's tax, trust and treaty system
- Optimizing IP and investment returns after tax while maintaining transparency and compliance
- Establishing 'golden triangles' between the Caribbean, Canada and other jurisdictions for both Canadian and non-Canadian clients

JONATHAN GARBUTT, *Barrister & Solicitor*, **Garbutt Tax Law (Canada)**

14.40 **Q&A session**

14.50 Break

15.20 **Caribbean investment for UK business: Practical tax issues**

- UK investment - why the Caribbean?
- Maximising the unique position of Barbados
- Avoiding the bear traps
- Trust structuring for UK investors in Barbados and the Caribbean

PETE MILLER, *Partner*, **Powrie Appleby (UK)**

16.00 **The future of international tax and trust planning in the Caribbean**

A look at the future of offshore financial centres in the Caribbean, the expansion of the treaty network, the development of new economic centres and the challenges to existing domiciles

DR TREVOR CARMICHAEL QC, *Chancery Chambers (Barbados)*

16.45 **Q&A session and Chairman's closing remarks**

17.00 **Networking drinks reception**

We have a range of sponsorship packages available at this event including:

- Breakfast sponsorship
- Drinks sponsorship
- Gala dinner sponsorship
- Branded delegate bags
- Exhibition stands
- Inserts/advertisements in conference delegate packs
- Branded delegate folders
- Stationery sponsorship

Each package is tailored to suit the needs of the individual client. To discuss the packages above or to look at creating something specific to you, please contact **Janella Merritt** on +44 (0) 20 7400 2501 or janella.merritt@lexisnexis.co.uk

International Tax and Trust Congress Sponsors:

Chancery Chambers is a Barbadian Law Firm with strong international relationships. It offers a comprehensive legal service to clients with international business interests and also conducts an extensive local practice. The areas of practice include, but are not limited to, Admiralty Law, Arbitration and Mediation, Banking and Finance, Charities (international and local), Corporate Law and Governance, Environmental Law and Compliance, Insurance and Reinsurance, Intellectual Property, Mergers and Acquisitions, Pensions and Employment Law, Probate and Testamentary, Real Estate Transactions, Tax Treaty Interpretation Issues and Telecommunications and Computer Law.



Ernst & Young in the Caribbean is part of Ernst & Young globally and is a truly integrated firm across the region. We have offices in Aruba, Barbados, Curacao, Jamaica, and Trinidad & Tobago. With over 400 staff members and 25 partners, we provide assurance, advisory, tax and transaction advisory services. We are one of a kind in the Caribbean, governed by one set of strategies and guided by a shared vision; no other professional services firm operating in the region is structured in a manner, to allow for seamless service delivery to clients, unrestricted by geographical boundaries.



With 85 partners and almost 1600 staff in the Caribbean, the **PwC** Caribbean network offers a truly international service, supporting local companies seeking to do business internationally, and foreign investors wishing to establish operations in the Caribbean. PwC Caribbean Region are a leading source of tax-planning advice to multinationals and their Caribbean subsidiaries, as well as to indigenous public and private companies and individuals. Their tax planners have years of experience in cross-border transactions involving jurisdictions such as Canada, the United States, China and countries in Latin America. In these matters, PwC Caribbean Region professionals work closely with colleagues in other PwC network firms around the world and with other professional services providers.



Powrie Appleby was established in 1999, when its founders saw the opportunity to create a free-thinking tax practice, unencumbered by the limitations inherent in larger firms. The business has been heavily involved in advising on and implementing cross-border tax planning since its inception, and in a little over 10 years it has grown into one of the largest boutique tax firms in the UK. Powrie Appleby has a national and international reputation as an exceptional provider of cutting edge tax solutions. More recently, Powrie Appleby has worked closely with Barbadian advisers in developing ideas suitable for the Caribbean market.



The independent experts in taxation advice & solutions

Clarke Gittens Farmer is one of the principal law firms in Barbados, with 26 lawyers. The firm provides legal services to both domestic and international corporate and private clients. The firm has developed a reputation for high quality work in corporate, commercial and business law.

In the international financial services sector, the firm provides advice to clients in connection with international business and international insurance business, the use of international business companies, societies with restricted liability and insurance companies including exempt and qualifying insurance companies, and on structured and project finance and related corporate, contractual and structuring arrangements.



As part of the **Scotia Private Client Group**, Scotiatrust provides expertise and strong relationship management for persons and entities with wealth structuring requirements. Headquartered in Nassau, Scotiatrust has for more than 50 years, served as a trusted partner for institutions, individuals and families, providing wealth management guidance and solutions with particular emphasis on quality and competence of service.

With 14 Private Wealth Centres in The Caribbean and Latin America, Scotia Private Client Group provides comprehensive strategies and solutions from Private Banking and Wealth Structuring to Investment Advice and Management. We also draw on the global expertise of the Scotiabank Group.



email registrations@lexisnexis.co.uk

www.conferencesandtraining.com/tax-congress

Practical international responses to the changing nature of offshore planning

Why attend the International Tax and Trust Congress?

With the OECD and G20 tightening their inspection of offshore financial centres in the Caribbean in light of the continuing global fiscal crisis, the nature of international tax and trust practice is rapidly changing. Discuss the latest developments in global finance and network with key stakeholders in the tax and estate planning community by attending the 2011 International Tax and Trust Congress.

Our distinguished panel of international taxation and wealth management experts from across the globe will discuss:

- Barbados and its competitiveness as an offshore finance centre
- An in-depth examination of the benefits and differences between DTAs and TIEAs for tax and trust structuring in the Caribbean
- Exploiting the emerging opportunities in Latin America – with a special focus on Panama and Mexico
- An assessment of the changes in global policy and treaties from the OECD
- The implications of FATCA for offshore tax planning and developments in US regulation
- Exploring the Caribbean's role as the world's gateway to Canada and establishing 'golden triangles' via the treaty networks

Who will I meet?

Delegates will meet **senior bankers, trust and fund managers, fiduciaries, accountants, barristers and attorneys** from across the **Caribbean, UK, US, Latin America and Canada.**

Last year, our inaugural international conference was attended by representatives from **RBS Coutts, Deloitte, Scotia McLeod, Cidel Bank & Trust, KPMG, FirstCaribbean International, Crusader International** and many more...

Here's what delegates of last year's Caribbean event said:

'Very informative, timely and relevant'

Andrea St Rose, Bespoke corporate and Fiduciary Services

'Fantastic, informative and great for networking'

Jan Dash, Liburd and Dash

'Very high level discussion of topical issues; a good cross-section of attendees and a great networking opportunity'

Deborah Simmons, J&T Bank and Trust

Registration

Your priority booking code is:

JK

You will need to quote this code to claim your early booking discount*

*The early booking discounts are only available when you register by the dates stated below.

International Tax and Trust Congress

Tuesday 8 March - Wednesday 9 March 2011, The Hilton, Bridgetown, Barbados

Payment details

Two day price:

US\$1095 per delegate for bookings received on or before 22 January 2011*

US\$1295 per delegate for bookings received after 22 January 2011*

One day price:

US\$695 per delegate*

Documentation Price:

1 Day Pack (US\$299) per pack* 2 Day Pack (US\$399) per pack*

*All amounts will be invoiced in GB£ with a fixed exchange rate of US\$1.57:GB£1

* Please note: discounts cannot be used in conjunction with one another.

You will need to quote your booking code to claim your discount

Payment by cheque made payable to LexisNexis® Payment by Credit Card

1st delegate details

Name
Job title
Email
<i>(Please note we may need to send you information on venue changes by email)</i>
Tel
Additional requirements

2nd delegate details

Name
Job title
Email
<i>(Please note we may need to send you information on venue changes by email)</i>
Tel
Additional requirements

Address details

Company	
Address	
City	Postcode
Country	

Booking contact / invoice address

Name	
Tel	Email
Address (if different from above)	

I understand that this booking is subject to the cancellation terms set out on this registration form.

Authorised Signature

(all bookings must be signed)

How to book



BOOKINGS AND ENQUIRIES: +44 (0)20 7347 3574

(please note we require written confirmation)

Lines open from 8.30am to 5pm GMT, Monday to Friday



EMAIL: registrations@lexisnexis.co.uk



ONLINE: www.conferencesandtraining.com/tax-congress



FAX: +44 (0)20 7347 3576



POST: LexisNexis® Conferences, Halsbury House,
35 Chancery Lane, London WC2A 1EL, United Kingdom

Forthcoming UK events

Should you require any further information on any of the events below, please tick the appropriate box and return to LexisNexis® Butterworths.

US Expatriate Tax Planning – February 2011

Private Client Tax Planning – March 2011

Tax Planning for Trustees: Isle of Man – June 2011

Tax Planning For Trustees: Jersey and Guernsey
– July 2011

For more information visit www.conferencesandtraining.com

You can still benefit from the day – even if you can't make it!

Naturally, nothing matches the experience of coming to the conference, but if you really can't make it, you can still benefit by ordering a set of course papers or USB stick. Available for \$399, this will give you a permanent record of the subjects covered, which you can share with your colleagues.

To order call on +44 (0)20 7347 3574 or return the booking form.

Administration

FEE

Your fee includes attendance, refreshments, lunch and course documentation. Full payment, including VAT must be received prior to the conference. Please post a cheque for the full amount with your completed registration form or complete the credit card payment details. Once payment has been received a VAT invoice/receipt will be issued.

OUR CONFIRMATION OF YOUR BOOKING

All bookings will be acknowledged in writing within five working days of receipt and joining instructions (final conference details and a venue location map) will be emailed to delegates approximately two weeks before the event. Please telephone the Bookings Enquiries line immediately:

- if you have not received written acknowledgement of your booking within 7 days of sending it by fax, post or email or
- if you have not received your joining instructions five days before the event

HOTEL ACCOMMODATION

To book a room at the Hilton Barbados please contact:

Rosina Vallase
Sales & Marketing
Hilton Barbados
Direct: 246 434 5710
Fax: 246 434 5792
Rosina.Valasse@hilton.com

ADDITIONAL REQUIREMENTS

LexisNexis® Conferences would like to ensure that all delegates can participate fully at our events. If you have any additional requirements, eg, wheelchair access, large print documentation or an induction loop, or if you have any particular dietary requirements please let us know on the adjacent form.

Please call me to discuss my requirements in more detail.

CERTIFICATE OF ATTENDANCE

A certificate of attendance is available on request, following your attendance at this conference, as a record of your training and development.

DOCUMENTATION SALE

Your notes and USB stick will be dispatched within five working days after the event. Please call us if you do not receive your notes by two weeks after the event.

CANCELLATIONS

A refund of fees will be made only for cancellations received in writing at least 14 days before the event (less a 25% cancellation fee to cover administration costs). No refunds will be made for cancellations received within 14 days of the event and failure to attend after confirming a booking will be subject to the same terms. We regret that the transfer of a booking to another event cannot be made but a substitute delegate will be accepted at any time before the event.

This programme is correct at the time of going to press. However, we reserve the right to alter or cancel the programme due to circumstances beyond our control.

If you do not wish to be kept informed by mail phone fax email of other LexisNexis® products and services, please tick the box.

If you do NOT wish your mailing details to be passed on to companies approved by LexisNexis®, to keep you informed of their products and services, please tick the box.

For details of our privacy policy visit our website at: www.lexisnexis.co.uk/privacy

© LexisNexis® 2010