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INTERNATIONAL BAR ASSOCIATION CONFERENCE 2024

A conference presented by the IBA Taxation Section

# 13th Annual London Finance and Capital Markets Conference

15–16 January 2024, One Great George Street, London, England

## TOPICS INCLUDE:

- New world tax transparency
- Pillar 2 issues
- Tax directors panel
- Permanent establishment
- Securitisation and derivatives markets
- Current and developing issues in cross-border finance
- Holding companies
- Cross-border corporate restructurings
- M&A in turbulent times – how to get the deal done
- Structuring private equity and credit funds
- Mitigating risk inherent in the shifting sands of transfer pricing
- The rise of tax litigation
- Crypto is crazy – NFTs are crazier still

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# Programme

## Conference Chair

Jack Bernstein *Aird & Berlis, Toronto, Ontario*

## Organising Committee

Sandy Bhogal *Gibson Dunn, London*

Michel Collet *CMS Francis Lefebvre Avocats, Neuilly-sur-Seine*

Ana Lucia Ferreyra *Pluspetrol, Montevideo; LPD Council Liaison Officer, IBA Taxes Committee*

Francesco Gucciardo *Aird & Berlis, Toronto, Ontario; Co-Chair, IBA Taxes Committee*

Reto Heuberger *Homburger, Zürich*

Sam Kaywood *Alston & Bird, Atlanta, Georgia*

Ricardo León-Santacruz *Sanchez Devanny, Monterey*

Raul-Angelo Papotti *Chiomenti Studio Legale, Milan*

Jonathan Schwarz *Temple Tax Chambers, London*

Christian Wimpissinger *Binder Grösswang, Vienna; Co-Chair, IBA Taxes Committee*

## Monday 15 January

0800 – 1800 **Registration**

0800 – 0830 **Welcome tea/coffee**

### 0830 – 0930

#### New world tax transparency

- Organisation for Economic Co-operation and Development (OECD) initiatives, pros and cons
- EU and local transparency developments, and increasing issues for confidentiality, privilege and outsourcing of reporting and payment requirements
- Conflicting objectives that taxpayer, tax authority and tax agent have in a transparency context
- Can the general public ever truly understand multinational tax issues, and does so-called greater transparency just create greater misunderstanding?
- Impact of ESG (economic, social, governance) and artificial intelligence (AI)

*Moderator*

Sandy Bhogal *Gibson Dunn, London*

*Speakers*

Mariana Eguiarte-Morett *Sanchez Devanny, Mexico City; Session Reporters Liaison Officer, IBA Taxes Committee*

Ailish Finnerty *Arthur Cox, Dublin*

Joshua Odintz *Holland & Knight, Washington, DC*

Ryan Rabinovitch *Fasken, Montreal, Quebec; Membership Officer – North America, IBA Taxes Committee*

Pieter Verhoeven *NautaDutilh, Amsterdam*

*Reporter*

Isabella Kartila *Hannes Snellman, Helsinki*

### 0930 – 1030

#### Transitioning into a 'Brave New World' of Pillar II

- Key transition rules for Pillar II
- Treatment of net operating loss (NOL) carryforwards and other tax attributes under Pillar II
- Unlocking the deep mysteries of deferred tax accounting and related impact on Pillar II
- Planning for the eventual undertaxed payments rule (UTPR), especially for multinational enterprises (MNEs) with nonqualifying credits or other tax attributes
- Interaction of Pillar II and the US foreign tax credit rules as well as global intangible low-taxed income (GILTI) and subpart F
- International M&A in light of Pillar II and corporate alternative minimum tax (CAMT)

*Moderator*

Sam Kaywood *Alston & Bird, Atlanta, Georgia*

*Speakers*

Dèlia Capocasale *Cuatrecasas, Barcelona; Diversity & Inclusion Officer, IBA Taxes Committee*

Sylvia Dikmans *Houthoff, Amsterdam*

Michael Orchowski *Sullivan & Cromwell, London; International Organisation Liaison Officer, IBA Taxes Committee*

Gerry Thornton *Matheson, Dublin*

Amanda Varma *Steptoe, Washington, DC*

*Reporter*

Nikol Nikolova *Kambourov & Partners, Sofia*

1030 – 1100 **Coffee/tea break**

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# Monday continued

1100 – 1215

## Tax director's panel

The panel will discuss hot topics from the perspective of corporate tax directors, such as managing the pace of change to both international and domestic tax regimes, readying for Pillar II's (and equivalent) implementation, and recent trends in transparency, reporting and controversy.

Please note this session will be held under Chatham House Rules.

*Moderator*

**Francesco Gucciardo** *Aird & Berlis, Toronto, Ontario; Co-Chair, IBA Taxes Committee*

*Speakers*

**Martin Arzethauser** *Head Group Tax, Kuehne + Nagel, Schindellegi*

**Niall Cogan** *VP Tax EMEA, Digital Realty, Dublin*

**Joanne Linfield** *Tax Professional, Triton Partners, London*

**Denise Romano** *Head of Fund Tax - Private Investments, Bain Capital, Boston, Massachusetts*

**Mikko Saersalo** *Managing Director Taxation, PSP Investments, London*

1215 – 1315

## Permanent establishment

- Investment management exemption
- Increase of disguised service permanent establishments
- Threshold for permanent establishment getting lower in real life cases (eg, working from home)
- Permanent establishment/transfer pricing, Office of Tax Simplification (OTS) report and UK Consulting Paper
- Permanent establishment in the digital world

*Moderator*

**Raul-Angelo Papotti** *Chiomenti Studio Legale, Milan*

*Speakers*

**Annabelle Bailleul-Mirabaud** *CMS Francis Lefebvre Avocats, Neuilly-sur-Seine; Vice Chair, IBA Taxes Committee*

**Sven-Eric Bärsch** *Flick Gocke Schaumburg, Frankfurt*

**Guadalupe Díaz-Súnico** *Gómez Acebo & Pombo, Barcelona*

**Jessica Kemp** *White & Case, London; Secretary, IBA Taxes Committee*

**Anders Oreby-Hansen** *Beierholm, Copenhagen*

*Reporter*

**Luis Cuesta** *Gómez Acebo & Pombo, Barcelona*

1315 – 1415 **Lunch**

1415 – 1530

## Securitisation and derivatives markets

- New trends on securitisation transactions
- Developments in EU legislation and their impact on the market
- Securitisation of registered movable properties (cars, aeroplanes, ships)
- US rules for withholding on structured notes
- EU FASTER Proposal (June 2023) for faster and safer relief of excess withholding tax and its impact on the derivatives market
- Derivative taxation in the UK – the good, the bad, and the ugly
- Beneficial ownership and payment of dividend and interest in various countries

*Moderator*

**Bernadette Accili** *Accili Tax & Law, Milan*

*Speakers*

**Adam Blakemore** *Cadwalader Wickersham & Taft, London*

**Olivier Dauchez** *Gide Loyrette Nouel, Paris*

**Mark Leeds** *Mayer Brown, New York*

**Michael Nordin** *Schellenberg Wittmer, Zürich*

**Rebeca Rodríguez Martínez** *Cuatrecasas, Madrid*

**Karin Spindler-Simader** *Wolf Theiss, Vienna*

*Reporter*

**Daniel Kropf** *Schindler Attorneys, Vienna*

1530 – 1600 **Coffee/tea break**

1600 – 1715

## Current and developing issues in cross-border finance

- Interest deduction limitations and thin capitalisation
- Beneficial ownership/conduit financing
- Anti-hybrid rules
- Fund financing transactions

*Moderator*

**Paul Carman** *Chapman & Cutler, Chicago, Illinois*

*Speakers*

**Rafael Calvo** *Garrigues, Madrid*

**Florian Lechner** *Allen & Overy, Frankfurt*

**Matthew Mortimer** *Mayer Brown, London*

**Luca Romanelli** *AndPartners, Rome*

**Elissa Romanin** *MinterEllison, Melbourne, Victoria; Treasurer, IBA Taxes Committee*

**Paul Stepak** *Blake Cassels & Graydon, Toronto, Ontario*

*Reporter*

**Luis Cuesta** *Gómez Acebo & Pombo, Barcelona*



Conference dinner sponsors

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# Monday continued

1715 – 1800

## Holding companies: what is the best jurisdiction?

- What is a holding company/special purpose vehicle (SPV)?
- Tax system in the United Arab Emirates and the (political) drivers?
- Is it still accepted to have a SPV (BO, Multilateral Instrument/ Principal Purpose Test, General Anti-Abuse Rule, Anti-tax Avoidance Directive 3)?
- Does it make a difference who the shareholder is?
- How will ATAD3 impact SPVs? Will ATAD3 set the new standard?
- Where does this leave us? What is your prediction?

*Moderator*

Ayzo van Eysinga *AKD, Luxembourg City*

*Speakers*

Mariana Díaz-Moro *Gómez-Acebo & Pombo, Madrid*

Shiraz Khan *Al Tamimi & Company, Dubai*

Elena Rowlands *Travers Smith, London*

Matthias Scheifele *Hengeler Mueller, Munich*

*Reporter*

Nikol Nikolova *Kambourov & Partners, Sofia*

1830 **Conference dinner**

*Gladstone Library, Royal Horseguards Hotel, 2 Whitehall Court, London, SW1A 2EJ*

Ticket price: £100

One place per registered delegate is permitted.

Transport will not be provided.

# Tuesday 16 January

0800 – 1800 **Registration**

0800 – 0830 **Welcome tea/coffee**

0830 – 1000

## Cross-border corporate restructurings

- Impact of foreign bankruptcy and insolvency proceedings
- Access to losses via carry back and carry forward: can the same loss be used in two jurisdictions?
- Issues raised by the 2011 OECD report on the aggressive utilisation of losses
- Worthless stock and debt losses – how to harvest efficiently
- Global debt restructurings: amend and extend and up tiers
- Taxable debt waivers and loss compensation restrictions

*Moderator*

Jodi Schwartz *Wachtell Lipton Rosen & Katz, New York*

*Speakers*

Guilhèm Becvort *Allen & Overy, Luxembourg City*

Reto Heuberger *Homburger, Zürich*

Annette Keller *McDermott Will & Emery, Munich; Conference Quality Officer, IBA Taxes Committee*

Mike Lane *Slaughter and May, London*

Margriet Lukkien *Loyens & Loeff, Amsterdam*

Riccardo Michelutti *Facchini Rossi Michelutti, Milan*

Sara Zablotney *Kirkland & Ellis, New York*

*Reporter*

Isabella Kartila *Hannes Snellman, Helsinki*

1000 – 1115

## M&A in turbulent times – how to get the deal done

- Pillar 2 and its impact on M&A transactions
- Taxation of cross-border mergers and continuations
- Spin-offs and demergers in the current tax environment
- Tax friction in M&A transactions (excise tax, stamp tax, VAT, etc)

*Moderator*

Devon Bodoh *Weil Gotshal & Manges, Washington, DC*

*Speakers*

Guillermo Canalejo Lasarte *Uría Menéndez, Madrid*

Amie Colwell Breslow *Jones Day, Washington, DC*

Alex Jupp *Skadden Arps Slate Meagher & Flom, London*

Stefan Mayer *Gleiss Lutz, Frankfurt*

Susanne Schreiber *Baer & Karrer, Zürich; Conference*

*Coordinator, IBA Taxes Committee*

James Somerville *A&L Goodbody, Dublin*

*Reporter*

Martin Leu *Bär & Karrer, Zürich*

1115 – 1145 **Coffee/tea break**

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1145 – 1245

## Structuring private equity and credit funds

Challenges and opportunities in portfolio companies, holding companies, fund vehicles, managers, carry holders and for limited partnerships (LPs) of private equity and credit funds.

*Moderator*

**Brenda Coleman** *Ropes & Gray, London*

*Speakers*

**Francesco Capitta** *Facchini Rossi Michelutti, Milan*

**Albert Collado** *Garrigues, Madrid*

**Nadine Gelli** *Kirkland & Ellis, Paris*

**Joshua Williams** *Akin Gump, New York*

**Christian Wimpissinger** *Binder Grösswang, Vienna; Co-Chair, IBA Taxes Committee*

*Reporter*

**Martin Leu** *Bär & Karrer, Zürich*

1245 – 1345 **Lunch**

1345 – 1445

## Mitigating risk inherent in the shifting sands of transfer pricing

- Dealing with OECD base erosion and profit shifting (BEPS) project's 'Amount B'
- Transfer pricing dispute resolution developments
- Changes in OECD, US, and other countries' Administrative Procedure Act (APA) procedures and guidance
- New EU transfer pricing directive
- Potential implications from the Moore case
- Use of AI and data analytics in transfer pricing enforcement

*Moderator*

**Richard Slowinski** *Alston & Bird, Washington, DC*

*Speakers*

**Antonietta Alfano** *Maisto e Associati, Rome; Social Media Website Officer, IBA Taxes Committee*

**Nate Carden** *Skadden Arps Slate Meagher & Flom, Chicago, Illinois*

**Nils Harbeke** *Pestalozzi Attorneys at Law, Zürich*

**Robert Kovacev** *Miller & Chevalier, Washington, DC*

**Amelia O'Beirne** *A&L Goodbody, Dublin*

*Reporter*

**Jivaan Bennett** *Linklaters, London*

1445 – 1515 **Coffee/tea break**

1515 – 1615

## The rise of tax litigation

- A multijurisdictional examination of the latest tax cases on finance and capital markets issues
- Group financing structures before the courts
- Tax avoidance and debt finance – domestic and treaty issues
- Withholding taxes, capital gains and EU law

*Moderator*

**Jonathan Schwarz** *Temple Tax Chambers, London*

*Speakers*

**Liesl Fichardt** *Quinn Emanuel Urquhart & Sullivan, London*

**Stefano Petrecca** *CBA Studio Legale e Tributario, Rome*

**Christopher Slade** *Aird & Berlis, Toronto, Ontario*

**Bodil Tolstrup** *Bjornholm Law, Hellerup*

*Reporter*

**Jivaan Bennett** *Linklaters, London*

1615 – 1715

## Navigating between tax litigation and other dispute resolution mechanisms

- An assessment of the reliability of the domestic tax litigation
- The impact of criminal tax exposure on the civil case
- Group policy relating to tax disputes
- Are mutual agreement procedures (MAPs) and arbitration always viable alternatives?
- Which tax issues generate most disputes in addition to transfer pricing?
- Pro and cons of tax settlements including creditability of the settled tax in the home state

*Please note this session will be held under Chatham House Rules.*

*Moderator*

**Guglielmo Maisto** *Maisto e Associati, Milan*

*Speakers*

**Ramona Azzopardi** *WH Partners, Ta' Xbiex*

**Caroline Ciralo** *Kostelanetz, Washington, DC*

**Michel Collet** *CMS Francis Lefebvre Avocats, Neuilly-sur-Seine*

**Gregory Price** *Macfarlanes, London*

**Sonja Schiller** *Regulatory & Litigation Counsel, Google, Seattle, Washington*

1715 – 1800

## Crypto is crazy – NFTs are crazier still

- Advanced use cases of non-fungible tokens (NFTs)
- Income tax regarding transactions with non-fungible tokens
- VAT and sales tax regarding transactions with non-fungible tokens

*Moderator*

**Niklas Schmidt** *Wolf Theiss, Vienna; Member Private Client Tax Committee Advisory Board*

*Speakers*

**Thomas Dasselaaar** *Van Doorne, Amsterdam*

**Ben Symons** *Old Square Tax Chambers, London*

**Giorgio Vaselli** *Giovannelli e Associati, Milan*

**Lisa Zarlenga** *Steptoe, Washington, DC*

*Reporter*

**Daniel Kropf** *Schindler Attorneys, Vienna*

# Information

## Date

15–16 January 2024

## Venue

One Great George Street  
1 Great George St  
London SW1P 3AA  
England

## Language

All working sessions and Conference materials will be in English.

By registering for the conference you agree to the following delegate code of conduct, the host country's local and/or national requirements and venues restrictions and precautions:

- You will not attend the conference if you are displaying any Covid symptoms
  - Should you develop any Covid symptoms during your attendance at the conference you inform a member of IBA staff by email ([confs@int-bar.org](mailto:confs@int-bar.org)) and you agree not to attend any further conference sessions or related events and comply with all local and national restrictions
- You travel at your own risk, and you agree that the IBA cannot be held responsible if you contract Covid during the conference or after returning from the conference
- You agree to the extent permitted by law that you shall not hold IBA responsible for: any travel costs incurred for travelling to and from the conference; any travel costs that may be irrecoverable due to the cancellation or postponement of the conference; any losses or liabilities associated with contracting Covid whether on the way to, during or after the conference.
- You agree that, if asked by the relevant local or national authorities, the IBA has permission to pass on your personal information and contact details to those authorities should contact tracing be required.

## Fees

*Online registrations received:*

|                                | on or before<br>1 December | until<br>10 January |
|--------------------------------|----------------------------|---------------------|
| IBA member                     | £795                       | £885                |
| Non-member*                    | £930                       | £1020               |
| Young lawyers (under 30 years) | £595                       | £1020               |
| Academics/judges (full-time)   | £595                       | £1020               |
| Public lawyers                 | £595                       | £1020               |
| Corporate counsel**            | £715                       | £1020               |

After **10 January 2024** registrations must be received in hard copy at the IBA office.

## How to register

Register online by **10 January 2024** at [www.ibanet.org/conference-details/CONF2354](http://www.ibanet.org/conference-details/CONF2354) and make payment by credit card to avail of the ten per cent online registration discount or complete the attached registration form and return it to the Conference Department at the IBA together with your proof of bank transfer payment. You should receive an email confirmation of your registration within five days; if you do not, please contact [confs@int-bar.org](mailto:confs@int-bar.org).

All conference delegates must provide full and accurate information regarding their identity and contact information. Failure to do so will result in their conference registration being cancelled.

## Fees

*Hard copy registration forms and fees received:*

|                                | on or before<br>1 December | until<br>10 January |
|--------------------------------|----------------------------|---------------------|
| IBA member                     | £880                       | £980                |
| Non-member*                    | £1030                      | £1130               |
| Young lawyers (under 30 years) | £660                       | £1130               |
| Academics/judges (full-time)   | £660                       | £1130               |
| Public lawyers                 | £660                       | £1130               |
| Corporate counsel**            | £660                       | £1130               |

\*By paying the non-member fee, we welcome you as a delegate member of the IBA for the year in which this Conference is held, which entitles you to the following benefits:

- 1) Password access to certain parts of the IBA website.
- 2) Receipt of *IBA E-news* and access to online versions of *IBA Global Insight*.
- 3) Pay the member rate for any subsequent Conference registrations for this calendar year.

\*\*A reduced rate is offered to IBA Corporate Group Members. Please contact [confs@int-bar.org](mailto:confs@int-bar.org) to obtain a 25 per cent discount on the IBA Member fee.

If you would like to become a full or general member of the IBA, which includes membership of one committee or more – and inclusion in and access to our membership directory – we encourage you to do so now in order to register for this Conference at the member rate. You can find full details of how to join at [www.ibanet.org](http://www.ibanet.org).

A reduced rate is offered to lawyers who are over the age of 65, have been an IBA member for more than 20 years and are no longer practising law.

Full payment must be received in order to obtain your Conference documentation.

## Fees include:

- Attendance at all working sessions
- Access to the Conference materials from the IBA website ([www.ibanet.org](http://www.ibanet.org)), including any available speakers' papers submitted to the IBA
- Access to live delegate search
- Lunch on Monday and Tuesday
- Tea and coffee during breaks
- VAT currently at 20%

**Please note that registrations are not transferable.**

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### List of participants

In order for your name to appear in the list of participants, your registration form must be received by **10 January** at the latest.

### Live delegate search

Delegates are able to use the live delegate search via the IBA website, in order to use this function delegates will need to be logged into their MyIBA. This will allow search access to up-to-date attendance lists.

### Registration confirmation

Upon receipt of your payment for the Conference a confirmation email will be sent to you which contains information regarding your attendance at the Conference. You will also be able to view and download your payment information and manage your registration via your My IBA profile on the IBA website.

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### Photography and filming

Certain sessions and/or social functions may be photographed and/or filmed and some of this content may be used for future IBA marketing materials, member communications, products or services. Should you have any concerns about this, or do not wish to be featured in any of these materials please contact the IBA Marketing Department at [ibamarketing@int-bar.org](mailto:ibamarketing@int-bar.org).

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### Payment of registration fees by bank transfer or BACS payment

**Registration forms received without proof of payment will NOT be processed until proof of payment has been received.**

**Pounds sterling:** by bank transfer or BACS payment to the IBA account number: 13270222 (Sort Code 56-00-03) at the National Westminster Bank, St James's & Piccadilly Branch, 208 Piccadilly, London W1A 2DG, United Kingdom.

SWIFT address NWBKGB2L, IBAN GB05NWBK56000313270222

**Please ensure that a copy of the bank transfer details is attached to your registration form.**

**PLEASE ENSURE THAT YOUR NAME AND '[CONF2354LONDON]' APPEAR ON ANY TRANSFER OR DRAFT.**

### No deductions or withholdings

All fees payable to us by you in accordance with the terms contained in this 'Information' section shall be paid free and clear of all deductions or withholdings whatsoever.

If any deductions or withholdings are required by law to be made from any fees payable to us by you under the terms contained in this 'Information'

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### Cancellation of registration or social functions

If cancellation is received in writing at the IBA office by **2nd January 2024**, fees will be refunded less a 25 per cent administration charge. Refunds will be made minus any monies owed to the IBA.

We regret that no refunds can be made after this date. Registrations or social function bookings received after **2nd January 2024** will not be eligible for any refund of fees.

Should you have difficulties in obtaining your visa and are not able to attend the Conference this cancellation policy will still apply.

Upon submission of your completed Conference registration form to the IBA you are considered 'registered' pending payment. Please note that the cancellation terms and conditions as indicated will apply as soon as your registration is received.

Provided you have cancelled your registration to attend an IBA Conference in accordance with the terms of the 'cancellation of registration'

### Book with confidence

- If the IBA needs to reschedule the event, your registration will be automatically transferred to the new date and no additional fees will be charged. If this date is not convenient for a delegate, a refund of the cost of the conference place will be available on request to the IBA.
- If the IBA is unable to reschedule the conference within 12 months of the original scheduled date, a full refund of the cost of the conference place will automatically be made to all delegates.
- Please note that the IBA will not provide refunds for any costs incurred including any travel costs.

Please note, these terms are subject to any more restrictive or different local requirements and may be altered and amended from time to time to reflect any changes to restrictions or government requirements.

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### Promotional literature

Please note that no individual or organisation may display or distribute publicity material or other printed matter during the Conference, unless by prior arrangement with the IBA. Organisations and companies wishing to discuss promotional opportunities should contact the IBA Sponsorship Department at [sponsorship@int-bar.org](mailto:sponsorship@int-bar.org).

section you shall pay such sum as will, after the deduction or withholding has been made, leave us with the same amount as we would have been entitled to receive in the absence of any such requirement to make a deduction or withholding.

If we obtain the benefit of any tax credit or other relief by reference to any such deductions or withholdings, then we shall repay to you such amount as, after such repayment has been made, will leave us in no worse position than we would have been had no such deductions or withholdings been required.

### Conference sell-outs

The IBA places its conferences in venues of a suitable size for each event; however, there are times when our conferences may sell out. Should this happen, prospective delegates will be informed, and a waiting list will operate. The waiting list will function on a 'first come, first served' basis, subject to receiving registered delegate cancellations. The waiting list for a conference will close once it has reached ten per cent of the conference venue capacity, as it is very unlikely a place will become available. The IBA will not be liable for any travel or accommodation expenses incurred by an individual who travels to a conference without a confirmed place at the event.

clause included in the 'Information' section of the relevant Conference programme, you must then confirm to us in writing at the IBA office as soon as possible, but in no event later than one year (12 calendar months) from the date of any such Conference, all necessary details to enable any reimbursement owed to you to be paid. We regret that no refunds will be made after the date that is one year (12 calendar months) after the date of the relevant Conference.

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### Travel arrangements and visas

Participants are responsible for making their own travel arrangements. It is recommended that you check your visa requirements with your local embassy or consulate. **We are unable to dispatch visa invitation letters to support your visa application prior to receipt of your registration form and full payment of registration fees.**

**Please apply for your visa in good time.**



## Accommodation

The conference does not have a room block at a hotel. Below is a selection of nearby hotels for your consideration. To make a booking please contact the hotel directly.

### Conrad London St. James

5 minute walk from the conference venue

Address:

22–28 Broadway

London SW1H 0BH

Phone: +44 (0)2033018080

Website: [https://www.hilton.com/en/hotels/loncoci-conrad-london-st-james/?SEO\\_id=GMB-EMEA-CI-LONCOCI](https://www.hilton.com/en/hotels/loncoci-conrad-london-st-james/?SEO_id=GMB-EMEA-CI-LONCOCI)

### The Royal Horseguards Hotel

10 minute walk from the conference venue

Address:

2 Whitehall Ct

London SW1A 2EJ

Phone: +44 (0)2075235062

Website: <https://www.guoman.com/the-royal-horseguards>

### London Marriott Hotel County Hall

10 minute walk from the conference venue

Address:

County Hall, Westminster Bridge Rd

London SE1 7PB

Phone: +44 (0)2079285200

Website: <https://www.marriott.com/en-us/hotels/lonch-london-marriott-hotel-county-hall/overview/?scid=f2ae0541-1279-4f24-b197-a979c79310b0>

Delegates are responsible for making accommodation reservations directly with the hotel and entering into an agreement with the hotel regarding credit card guarantees, cancellation terms and conditions, and room rates. The IBA cannot accept responsibility for hotel accommodation disputes between a delegate and the hotel.

### Unauthorised accommodation agents

It has been brought to our attention that there are multiple companies contacting past attendees, claiming to represent the IBA, offering 'assistance' with registration and hotel bookings.

They are operating by cold-calling and spamming companies whose names have appeared on previous List of Participants, Programmes and Sponsorship recognition. The only Accommodation Agent the IBA works with is Judy Lane ICS. Judy Lane ICS do not contact delegates on behalf of the IBA without delegates making initial contact. Please ignore any communication that does not come directly from the IBA or Judy Lane ICS.

## Disabled access

The venue is wheelchair accessible. Please notify us if you require special assistance.

## Social programme

### Conference dinner

Monday 15 January, 1830

*Gladstone Library, Royal Horseguards Hotel, 2 Whitehall Court, London, SW1A 2EJ*

Ticket price: £100

One place per registered delegate is permitted.

The IBA, its officers and staff accept no responsibility for any views expressed, presentations or materials produced by delegates or speakers at the Conference.

The organisers may at any time, with or without giving notice, in their absolute discretion and without giving any reason, cancel or postpone the Conference, change its venue or any of the other published particulars, or withdraw any invitation to attend. In any case, neither the organisers nor any of their officers, employees, agents, members or representatives shall be liable for any loss, liability, damage or expense suffered or incurred by any person, nor will they return any money paid to them in connection with the Conference unless they are satisfied not only that the money in question remains under their control but also that the person who paid it has been unfairly prejudiced (as to which, decision shall be in their sole and unfettered discretion and, when announced, final and conclusive).

## Continuing Professional Development/Continuing Legal Education

For Conference delegates from jurisdictions where CPD/CLE is mandatory, the IBA will provide a Certificate of Attendance for the Conference. Subject to CPD/CLE requirements, Conference delegates can use this to obtain the relevant number of hours' accreditation. The number of CPD/CLE hours available may vary depending on the rules applied by the members' bar association/law society on time recording criteria.

A Certificate of Attendance is available to Conference delegates on request. Please ask at the IBA Conference registration desk for information on how to obtain the certificate.

## IBA Harassment Policy

IBA IBA conferences provide unrivalled professional development and network-building opportunities for international legal practitioners and their professional associates. The IBA values the participation of every delegate and member of the IBA and wants all attendees to have an enjoyable and fulfilling experience. Accordingly, all Conference attendees are expected to show respect and courtesy to other attendees, IBA staff and those involved with hosting the events throughout the Conference and at all Conference events, receptions, and parties, whether officially organised by the IBA or others. All delegates, guests, attendees, speakers, exhibitors, staff and volunteers at any IBA event are required to conform to the IBA Harassment Policy.

See [www.ibanet.org/iba-harassment-policy](http://www.ibanet.org/iba-harassment-policy)

# Registration form

## 13th Annual London Finance and Capital Markets Conference

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Please read the 'Information' section before completing this form and return it together with your proof of bank transfer to the Conference Department at the address below.

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If you have special dietary requirements, due to allergen intolerances, medical, religious reasons or a life choice, please specify the requirement below. The IBA is unable to cater for dietary requirements other than for the above reasons.

Please tick box if you have allergen intolerances and specify \_\_\_\_\_

Please state all other dietary requirements clearly, i.e. I am a vegetarian.

*Disclosure of dietary information denotes you have agreed to the IBA sharing this information with relevant third parties who are providing catering on our behalf.*

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|---|-------------------------|------------------|----------------|
| IBA member                                      | £880                    | £980             | £              |
| Non-member*                                     | £1030                   | £1130            | £              |
| Young lawyers (under 30 years)                  | £660                    | £1130            | £              |
| Academics/judges (full-time)                    | £660                    | £1130            | £              |
| Public lawyers                                  | £660                    | £1130            | £              |
| Corporate counsel**                             | £660                    | £1130            | £              |

### Social programme

Conference dinner  Price: £100 £  
*One dinner place per registered delegate is permitted.*

**TOTAL AMOUNT PAYABLE** £

\*JOIN THE IBA TODAY AND REGISTER FOR THIS CONFERENCE AT THE IBA MEMBER RATE.  
PLEASE FIND THE MEMBERSHIP APPLICATION FORM AT [WWW.IBANET.ORG](http://WWW.IBANET.ORG).

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##### By bank transfer or BACs payment

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**Pounds sterling:** by bank transfer or BACS payment to the IBA account number: 13270222 (Sort Code 56-00-03) at the National Westminster Bank, St James's & Piccadilly Branch, 208 Piccadilly, London W1A 2DG, United Kingdom.

SWIFT address NWBKGB2L, IBAN GB05NWBK56000313270222

**Please ensure that a copy of the bank transfer details is attached to your registration form.**

#### WHERE DID YOU FIRST HEAR ABOUT THIS CONFERENCE?

- |   |   |   |                                   |  |
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*Please provide further details, quoting code (if applicable)*

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#### PLEASE SEND THE COMPLETED FORM TO INTERNATIONAL BAR ASSOCIATION:

##### Conference Department

Chancery House, 53-64 Chancery Lane, London WC2A 1QS, United Kingdom

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# International Bar Association

## the global voice of the legal profession



### About the IBA

The International Bar Association (IBA), established in 1947, is the world's leading organisation of international legal practitioners, bar associations, law firms and law societies.

The IBA influences the development of international law reform and shapes the future of the legal profession throughout the world. It has a membership of more than 80,000 individual lawyers and more than 190 bar associations and law societies spanning over 170 countries.

Inspired by the vision of the United Nations, the IBA was founded in the same spirit, just before the Universal Declaration of Human Rights was proclaimed in 1948.

The IBA covers all practice areas and professional interests, providing members with access to leading experts and up-to date information, enabling them to better represent their clients' interests.

Through its various committees, fora, and task forces, the IBA facilitates the exchange of information and views among its members as to laws, practices and professional responsibilities relating to the practice of law around the globe.

### IBA Taxation Section

The role of the **Taxation Section** is to coordinate the activities of the following committees:

#### Private Client Tax Committee

The Private Client Tax Committee of the IBA is for all practitioners who advise individuals in respect of international or cross-border situations.

The committee is concerned not only with what the law is but how it might develop in:

- Inheritance rights and succession rules
- Will making
- Lifetime giving
- Trusts
- Creditor claims against trusts and estates
- Regulatory compliance affecting trusts, including the tracing of proceeds of crime
- Charities, foundations and not-for-profit organisations
- Taxation of capital transfers and income; tax treaties
- Property rights of spouses and co-habitees
- Conflict of law rules

These matters are studied not only in the context of a sole jurisdiction but also with cross-border and multi-jurisdictional implications.

For more information please visit the **Private Client Tax Committee home page**.

#### Taxes Committee

The Taxes Committee encourages interface between international tax specialists and promotes the building of networks among tax lawyers worldwide to assist them in better serving the interests of their clients. The committee is divided informally into four practice group areas: Income Taxes, Other Taxes, Tax Litigation and Employee Benefits.

Members are encouraged to contribute to the committee newsletter which is published two to three times per year and to present papers at committee conferences and seminars. The committee also offers tax executives a forum, in its Tax Executives group, to exchange expertise and skills with their colleagues in industry on topics of special interest.

For more information please visit the **Taxes Committee home page**.

#### International Bar Association

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