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

For more information and to book online visit www.ibanet.org/conference-details/CONF2354
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
Pieteren 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
Dèlcia 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
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 Saressalo  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 Bärsh  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
Luis Cuesta  Gómez Acebo & Pombo, Barcelona

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 Rodriguez Martínez  Cuatrecasas, Madrid
Karín Spindler-Simader  Wolf Theiss, 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
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 Diaz-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  Uria 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

Conference refreshment break sponsor

Conference luncheon sponsors

Kindly supported by

A&L Goodbody

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Weil
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

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
Nilis Harbecke  Pestalozzi Attorneys at Law, Zürich
Robert Kovacev  Miller & Chevalier, Washington, DC
Amelia O’Beirne  A&L Goodbody, Dublin

**Reporter**
Jivaan Bennett  Linklaters, London

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  Bjørnholm Law, Hellerup

**Reporter**
Jivaan Bennett  Linklaters, London

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?
- Pros 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 Ciraolo  Kostelanetz, Washington, DC
Michel Collet  CMS Francis Lefebvre Avocats, Neuilly-sur-Seine
Gregory Price  Macfarlanes, London
Sonja Schiller  Regulatory & Litigation Counsel, Google, Seattle, Washington

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 Dasselaar  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.

How to register
Register online by 10 January 2024 at 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.

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

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<th>on or before 1 December</th>
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<tr>
<td>IBA member</td>
<td>£795</td>
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<td>Non-member*</td>
<td>£930</td>
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<td>Young lawyers (under 30 years)</td>
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<td>Academics/judges (full-time)</td>
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<td>Public lawyers</td>
<td>£595</td>
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<td>Corporate counsel**</td>
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*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 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.

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), 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.
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 MyIBA profile on the IBA website.

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.

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 GB05NWBS6000313270222
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’ 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.

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.

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’ 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.

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

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

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

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

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.

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
Registration form

13th Annual London Finance and Capital Markets Conference
15–16 January 2024, One Great George Street, London

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.

REGISTER ONLINE AT WWW.IBANET.ORG/CONFERENCE-DETAILS/CONF2354 TO MAKE IMMEDIATE AND SECURE PAYMENT BY CREDIT CARD AND OBTAIN A TEN PER CENT DISCOUNT ON THE FEES BELOW

<table>
<thead>
<tr>
<th>PERSONAL DETAILS (Please attach your business card or write in block capitals)</th>
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<tr>
<td>Title________________ Given name ____________________________________________ Family name _____________________________________________</td>
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<tr>
<td>Name and country to be shown on badge (if different from above) __________________________________________________________________________</td>
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<td>IBA Membership number (if applicable) ______________________________________________________________ Date of birth ______________________</td>
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<td>Firm/company/organisation _____________________________________________________________________________________________________________________________________</td>
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<th>SPECIAL DIETARY REQUIREMENTS</th>
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<tr>
<td>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.</td>
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<tr>
<td>Please tick box if you have allergen intolerances and specify __________________________________________________________________________</td>
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<tr>
<td>Please state all other dietary requirements clearly, i.e. I am a vegetarian.</td>
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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.

TO OBTAIN A TEN PER CENT DISCOUNT ON THE FEES BELOW, PLEASE REGISTER BY 10 JANUARY ONLINE AT WWW.IBANET.ORG/CONFERENCE-DETAILS/CONF2354

IBA MEMBERS CAN REGISTER ONLINE BY 1 DECEMBER FOR £795.

PLEASE SEE ‘INFORMATION’ FOR FURTHER ONLINE REGISTRATION DETAILS.

HARD COPY REGISTRATION FORMS AND FEES RECEIVED: on or before 1 December after 10 January amount payable

| 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
One dinner place per registered delegate is permitted. [ ] Price: £100

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.

**A REDUCED RATE IS OFFERED TO IBA CORPORATE GROUP MEMBERS. PLEASE CONTACT CONFS@INT-BAR.ORG TO OBTAIN A 25 PER CENT DISCOUNT ON THE IBA MEMBER FEE.
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. PLEASE CONTACT THE IBA OFFICE FOR FURTHER INFORMATION.

FULL PAYMENT MUST BE RECEIVED IN ORDER TO PROCESS YOUR REGISTRATION. PLEASE NOTE THAT REGISTRATIONS ARE NOT TRANSFERABLE.

METHODS OF PAYMENT

By credit card
Register online at www.ibanet.org/conference-details/CONF2354 and make immediate and secure payment by credit card
Note: please do not send your credit card details on the registration form or within an email or fax.

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.

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Whatever your tax issue is, our market-leading tax practice can provide pragmatic, tailored advice and support. Our experts in the Benelux and Switzerland can help with the whole range of tax and legal issues, from M&A and internal reorganisations to transfer pricing, EU law and state aid, tax controversy and litigation, tax opinions and second opinions.

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• “Deep knowledge of local and international tax environment. Outstanding ability to focus on client’s needs and to propose solutions, always tailored on specific client’s requests.”

• “They are fantastic at handling complex issues and the team has strong depth and breadth of expertise.”

• “Loyens & Loeff’s tax practice stands out in the market, as it has provided excellent tax advice for such a long period and is still market leader.”

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Present at the conference

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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.

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-habitants
- 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.