

A conference presented by the IBA Taxes Committee



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the legal profession®

# The New Era of Taxation: what you need to know in a constantly changing world



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**29–30 November 2018**  
**Palais Hansen Kempinski, Vienna, Austria**

**Topics include:**

- Digital economy
- Private wealth and succession planning in the cross-border context
- Reorganisations (in particular carve-outs) in the M&A context
- Anti-avoidance rules and substance requirements
- Tax aspects of financing structures

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# Programme

## Conference Co-Chairs

Reto Heuberger *Homburger, Zurich; Scholarship Officer, IBA Taxes Committee*  
Clemens Philipp Schindler *Schindler Attorneys, Vienna*

## Thursday 29 November

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0830 – 0840 **Welcome from the Conference Co-Chairs**

0840 – 0845 **Address**

Jon Grouf *Duane Morris, New York; Vice Chair, IBA Legal Practice Division*

0845 – 0915

### **Legislative developments on taxation of digital economy**

- Proposed EC directives
- Permanent establishments and digital economy

*Keynote Speaker*

Gunter Mayr *Head of Section for Tax Policy and Taxation, Austrian Ministry of Finance, Vienna*

0915 – 0945

### **How digitalisation changes business models and value chains**

- Offshoring of activities via remote access
- The relevance of data in the Internet of Things
- From automation to artificial intelligence
- Software and platform as a service and pay-per-use

*Keynote Speaker*

Christian Kaeser *Global Head of Tax Siemens AG, Munich*

0945 – 1000 **Q&A with the Keynote Speakers**

1000 – 1130

### **Digital economy – legislative challenges and country-specific solutions**

- Income tax
- VAT
- Excise tax on e-services
- Transfer pricing aspects
- Double taxation and double non-taxation
- Taxation of virtual presence
- Value creation, intangible assets, data, user participation
- Nexus and profit allocation rules

Traditional existing international tax rules leave significant challenges with respect to taxation of the digital economy. While this issue was addressed in Action Point 1 of the OECD 2015 BEPS report, agreeing on and implementing the same standardised tax measures in the EU and the OECD has proven difficult for a number of reasons, and various unilateral national measures are emerging, which complicate the area even further. The panel will review current developments and consider and assess the national measures which have been, or are being, put in place, and will consider what advice practitioners can give to clients involved in the digital economy despite the current environment of widespread uncertainty, taking into account both tax (including VAT) and practical issues.

*Panel Co-Chairs*

Reto Heuberger *Homburger, Zurich; Scholarship Officer, IBA Taxes Committee*

Arne Riis *Accura, Copenhagen*

*Speakers*

Tatiana Galvão Villani *Freitas Leite, São Paulo*

Brian D Harvel *Alston & Bird, Atlanta, Georgia*

Sune Hein Bertelsen *Confederation of Danish Industry, Copenhagen*

Professor Georg Kofler *University of Linz, Linz*

Elie Roth *Davies Ward Phillips & Vineberg, Toronto, Ontario*

Frank Tschesche *Graf von Westphalen, Frankfurt*

Wouter Vosse *Hamelink & Van den Tooren, Amsterdam*

1130 – 1200 **Coffee/tea break**

1200 – 1330

### **Reorganisations in the M&A context: business segregations, business combinations as well as critical tax issues of cross-border reorganisations**

- Carve-outs to divest a business division
- Reorganisations in the context of IPOs
- Business combinations through reorganisations
- Use and or transfer of net loss carry-forwards
- Separation of liabilities and assets
- Migrations and inversions

Conference luncheon sponsor



This panel will consider current trends in relation to pre-M&A reorganisations, such as carving out a business division which is not part of a transaction, allocating liabilities to the seller that shall be retained, or preparing a company for its initial public offering of shares. It is also intended to discuss the current trends in M&A transactions to implement a consolidation of different businesses via share for share exchange. Finally, in the context of cross-border M&A transactions, the panel will cover the strategies used to migrate the holding company and top management of the company to another jurisdiction in which the business will be consolidated, with the relevant tax aspects affecting the strategies.

#### *Panel Co-Chairs*

**Clemens Philipp Schindler** *Schindler Attorneys, Vienna*

**Fernando Tonanni** *Machado Meyer, São Paulo*

#### *Speakers*

**Martin Arzethauser** *Kühne + Nagel Management AG, Schindellegi, Switzerland*

**Guillaume Jolly** *BDGS Associés, Paris*

**Gareth Miles** *Slaughter & May, London*

**Michał Nowacki** *Wardynski & Partners, Warsaw*

**Matthias Scheifele** *Hengeler Mueller, Munich*

**Jay M Singer** *McDermott Will & Emery, New York*

**Kristel Tijsterman** *Atlas, Amsterdam*

1330 – 1430 **Lunch**

1430 – 1600

## **Mandatory disclosure of tax planning structures and rulings – how transparent should one be?**

- Disclosure of cross-border tax planning structures
- EU Mandatory Disclosure Directive
- Unilateral mandatory disclosure rules
- OECD mandatory disclosure rules for Common Reporting Standard avoidance arrangements and opaque structures
- Exchange of tax rulings and Advanced Pricing Agreements
- Naming and shaming regulations
- Taxpayers rights, privacy and protection of trade secrets

This panel will discuss the different disclosure rules for cross-border tax planning structures and how they compare, in particular the EU Mandatory Disclosure Directive and unilateral mandatory disclosure rules that countries such as the UK, Ireland and Portugal have introduced. The panel will also cover the mandatory disclosure rules for CRS avoidance arrangements and opaque structures that the OECD has introduced this year. The panel will give an update on the exchange of tax rulings and APAs and on the naming and shaming regulations and practice by the

tax authorities. All these disclosure and exchange of information procedures conflict with the taxpayers' rights such as privacy and protection of trade secrets. The panel will discuss case studies in the context of these topics.

#### *Panel Co-Chairs*

**Fabio Chiarenza** *Gianni Origoni Grippo Cappelli & Partners, Rome*

**Michael Molenaars** *Stibbe, Amsterdam*

#### *Speakers*

**Panayiota Burquier** *Gibson Dunn, London*

**Francisco Lavandera** *Garrigues, Madrid*

**Stefan Mayer** *Gleiss Lutz, Frankfurt*

**Ana Paula Saunders** *VALE SA, Rio de Janeiro*

**Mario Tenore** *Maisto e Associati, Milan*

**Viktoria Wöhrer** *Rödl & Partner, Vienna*

**Jean-Claude Wolff** *Wolff & Partners, Luxembourg*

1600 – 1630 **Coffee/tea break**

1630 – 1800

## **Private wealth and succession planning in the cross-border context**

- International estate planning
- Comparison of asset structuring vehicles – trusts vs foundations
- Income tax issues for international families
- How transparency initiatives are impacting private clients – UBO register

This panel will cover the latest developments in wealth structuring and international tax issues for wealthy individuals and privately-owned business. This will include a discussion on current trends in cross-border investments for private clients and their taxation. We will also compare different approaches to dynastic planning, including how different entities and structures are treated in different jurisdictions. We will go on to consider the growing impact on private clients of disclosure regimes – both in terms of international tax reporting and beneficial ownership registers.

#### *Panel Co-Chairs*

**Oliver Court** *Macfarlanes, London*

**Ayzo van Eysinga** *AKD, Luxembourg*

#### *Speakers*

**Valeria D'Alessandro** *Goldemberg, Buenos Aires*

**Jules de Beer** *Loyens & Loeff, Amsterdam*

**Katherine DeMamiel** *Sullivan & Cromwell, London*

**Paolo Giuriani** *Ludovici Piccone & Partners, Milan*

**Gunnar Knorr** *Oppenhoff & Partner, Cologne*

**Michael Petritz** *KPMG, Vienna*

**Floran Ponce** *Lenz & Staehelin, Geneva*



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# Thursday continued

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## 1930 **Conference dinner**

*Sky Restaurant, Kärntner Strasse 19, 1010 Vienna*

With a glass elevator that lifts guests up to the restaurant, and with stunning views over Vienna's landmark St Stephens Cathedral, Sky Restaurant provides the perfect venue for our conference dinner.

Price: €100 per registered delegate.

# Friday 30 November

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0900 – 1030

## **Navigating through the new provisions on anti-avoidance rules and substance requirements – where to draw the line?**

- Legal definitions for tax avoidance and substance
- Hierarchy and interaction of anti-avoidance rules: domestic General Anti-Avoidance Rules, Special Anti-Avoidance Rules, Multilateral Instrument (Principle Purpose Test), Anti-Avoidance Tax Directive
- Safe harbour rules for substance
- The role of tax rulings
- The boundaries in the ECJ case law and general principles of international law

The panel will – with reference to examples – discuss the impacts of the current conundrum of the anti-avoidance provisions, their interaction and potential inconsistency with domestic general anti-avoidance rules and specific anti-avoidance rules. In particular, the panel will cover the new anti-avoidance provisions in the form of the principle purpose test as the minimum standard under the Multilateral Convention, the general anti-abuse rule of both Anti-Tax Avoidance Directive 1 and 2, the role of the principle of economic substance and the boundaries set by recent ECJ cases and by the general principles of international law. The panel will also focus on the role of tax rulings for achieving legal certainty.

*Panel Co-Chairs*

**Guadalupe Díaz Súnico** *Cuatrecasas, Barcelona*

**Pia Dorfmueller** *P+P Pöllath + Partners, Frankfurt*

**Speakers**

**Julie Abdalla** *Minter Ellison, Sydney, New South Wales*

**Matthias Bizzarro** *Bär & Karrer, Zurich*

**Oliver Currall** *Sidley Austin, London*

**David Eisendle** *CJEU, Luxembourg*

**Lucas Ebram** *JBS, Amsterdam*

**Elena Novikova** *ALRUD, Moscow*

**Sjoerd Stokmans** *Van Doorne, Amsterdam*

1030 – 1100 **Coffee/tea break**

1100 – 1230

## **Tax aspects of innovative financing structures and finance transactions in the Blockchain Age**

- Characterisation/classification of cryptocurrencies
- Cryptocurrency loans
- Executing transactions with cryptocurrencies
- VAT and PE aspects in the context of Blockchain technology
- Initial coin offerings

This panel will discuss emerging topics relating to cryptocurrencies and blockchain technologies in the context of financing and other transactions. Topics will include how cryptocurrency is characterised and classified for tax purposes, whether and the extent to which consumption or use of cryptocurrencies may be taxed, how cryptocurrency loans may be employed in financing structures and transactions, and taxation issues associated with raising capital by way of initial coin offerings (ICOs). Panellists will also address the taxation of value-generating activity associated with validating and processing blockchain transactions (eg, mining) and the permanent establishment considerations associated therewith.

*Panel Co-Chairs*

**Francesco Gucciardo** *Aird & Berlis, Toronto, Ontario*

**Christian Wimpissinger** *Binder Grösswang, Vienna; Scholarship Officer, IBA Taxes Committee*

*Speakers*

**Willem Bongaerts** *Bird & Bird, The Hague*

**Valerio Cirimbilla** *Macchi di Cellere Gangemi, Rome*

**Jessica Kemp** *Travers Smith, London*

**Antti Lehtimaja** *Krogerus, Helsinki*

**Philip McQueston** *A&L Goodbody, Dublin*

**Jan Neugebauer** *Arendt & Medernach, Luxembourg*

1230 – 1400 **Lunch**

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

## **Continuing Professional Development/Continuing Legal Education**

\*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.

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, this can be used by conference delegates to obtain the relevant number of hours' accreditation.

A CPD/CLE 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.

# Information

## Date

29–30 November 2018

## Venue

Palais Hansen Kempinski  
Schottenring 24  
1010 Vienna  
Austria  
+43 (1) 236 1000 8044  
[www.kempinski.com/en/vienna/palais-hansen/](http://www.kempinski.com/en/vienna/palais-hansen/)

## Fees

Online registrations received:

	on or before 19 October	until 21 November
IBA member	€615	€720
Non-member*	€775	€875
Young lawyers (under 30 years)	€465	€875
Academics/judges (full-time)	€465	€875
Public lawyers	€465	€875
Corporate counsel**	€555	€875
Conference dinner	€100	€100

After **21 November** registrations must be received in hard copy at the IBA office.

Hard copy registration forms and fees received:

	on or before 19 October	after 19 October
IBA member	€685	€800
Non-member*	€860	€975
Young lawyers (under 30 years)	€515	€975
Academics/judges (full-time)	€515	€975
Public lawyers	€515	€975
Corporate counsel**	€615	€975
Conference dinner	€100	€100

\* 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 register online 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.

## Language

All working sessions and Conference materials will be in English.

## How to register

Register online by **21 November 2018** at [www.ibanet.org/conferences/conf914.aspx](http://www.ibanet.org/conferences/conf914.aspx) 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 bank transfer/cheque 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).

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

## Fees include:

- Attendance at all working sessions
- Conference materials, including any available speakers' papers submitted to the IBA before 21 November
- Access to the above Conference working materials from the IBA website ([www.ibanet.org](http://www.ibanet.org)) approximately seven days prior to the Conference
- Access to mobile delegate search application
- Lunch on Thursday and Friday
- Tea and coffee during breaks

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

## List of participants

In order for your name to appear in the list of participants, which will be distributed at the Conference, your registration form must be received by **21 November** at the latest.

## Mobile delegate search application

All registered delegates will receive a printed list of participants at the Conference; however, delegates are now also able to use the mobile delegate search. This application has been developed to aid networking by giving delegates instant access to an up-to-date list of their fellow attendees, and comes with the added benefit of a built-in messaging service. All registered delegates with an internet or Wi-Fi-enabled device will have access, using their IBA username and password. Simply visit:

[m.ibanet.org/conf914](http://m.ibanet.org/conf914)

## Registration confirmation

All documentation regarding your attendance at the Conference can now be obtained from the IBA website. Upon receipt of your payment for the Conference a confirmation email will be sent containing instructions on how to download the documents. Registration confirmation will not be distributed by post.

## 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 with regard to 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).

## 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 [andrew.webster-dunn@int-bar.org](mailto:andrew.webster-dunn@int-bar.org).



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### Payment of registration fees

**Euro:** by cheque or bank draft, drawn on a euro zone bank and converted at the current rate of exchange and in favour of the International Bar Association. Please send to: 4th Floor, 10 St Bride Street, London EC4A 4AD, United Kingdom.

**OR** by bank transfer to the IBA account at the National Westminster Bank, St James's & Piccadilly Branch, 208 Piccadilly, London W1A 2DG, United Kingdom.

SWIFT address NWBKGB2L, IBAN GB58NWBK60721106570631  
Please ensure that a copy of the bank transfer details is attached to your registration form.

**Pounds sterling:** by cheque drawn on a UK bank and in favour of the International Bar Association. Please send to: 4th Floor, 10 St Bride Street, London EC4A 4AD, United Kingdom.

**OR** by bank transfer 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.

**Use the exchange rate prevailing at the time of registration.**

**US dollars:** by cheque converted at the current rate of exchange and drawn on a US bank and in favour of the International Bar Association. Please send to: 4th Floor, 10 St Bride Street, London EC4A 4AD, United Kingdom.

**OR** by bank transfer to the IBA account at the National Westminster Bank, St James's & Piccadilly Branch, 208 Piccadilly, London W1A 2DG, United Kingdom.

SWIFT address NWBKGB2L, IBAN GB55NWBK60730101286498  
Please ensure that a copy of the bank transfer details is attached to your registration form.

**Use the exchange rate prevailing at the time of registration.**

**Online credit card payments:** by Visa, MasterCard or American Express. No other cards are accepted.

**PLEASE ENSURE THAT YOUR NAME AND 'CON914VIENNA' 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.

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### 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 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.

### Cancellation of registration or social functions

If cancellation is received in writing at the IBA office by 2 November 2018, 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 2 November will not be eligible for any refund of fees. Please note that NO exception will be made to this policy. 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.**

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### Social programme

Thursday 29 November

1930 Conference dinner

Sky Restaurant, Kärntner Strasse 19, 1010 Vienna

Price: €100

Social event places cannot be guaranteed unless payment has been received by 23 November, subject to availability.

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## Hotel accommodation

A limited number of rooms have been reserved at the Palais Hansen Kempinski for the nights of 28 and 29 November inclusive.

Palais Hansen Kempinski  
Schottenring 24  
1010 Vienna  
Austria  
+43 (1) 236 1000 8044

[www.kempinski.com/en/vienna/palais-hansen/](http://www.kempinski.com/en/vienna/palais-hansen/)

The following rates are per room, per night and inclusive of buffet breakfast, WIFI, service charges and local taxes.

Single room: €249 per night  
Double room: €269 per night

Please contact the hotel reservation centre, and state you are part of the International Bar Association group, to make your reservation:

Tel: +43 (1) 236 1000 8040

Fax: +43 (1) 236 1000 8048

E-mail: [reservation.vienna@kempinski.com](mailto:reservation.vienna@kempinski.com)

## Cancellation and no-show policy

Cancellations can be made, without penalty, until 14 days prior to your arrival. After this time the full stay will be charged. Please note that in the event of any late cancellations or no-shows, rooms will be charged to the individual guest's credit card given at the time of booking.

Please note that any reservation made after 31 October will be subject to availability and cannot be guaranteed at the special IBA rate.

As a limited number of rooms have been blocked at the hotel, availability cannot be guaranteed once the room block is full.

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 (should these differ from the special IBA rate). 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 Palais Hansen Kempinski is wheelchair accessible. Please notify us if you require special assistance.

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).

# IBA App – additional functionality now added

– available from the App Store and the Google Play Store

The IBA App has been updated to become even more user friendly, providing you with the latest legal news, updates and content while on the move.

All new functionality is now available for the App in both the Apple Store and for the Android version in the Google Play Store.

## New functionality:

- Access to IBA Digital Content – with new articles, stories and items of interest available and updated daily
- The ability to download PDFs and podcasts from the IBA Digital Content library to your mobile device

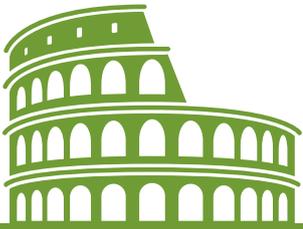
## How do I access the App?

- Simply download the App (search for International Bar Association and download the IBA Members' Directory) via the Apple App Store or Google Play Store
- Login with your IBA membership user ID and password
- Search the full IBA Member Directory or update your My IBA profile



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ROMA CONVENTION CENTER-LA NUVOLO

# IBA 2018



## ROME 7-12 OCTOBER

ANNUAL CONFERENCE OF THE INTERNATIONAL BAR ASSOCIATION



The 2018 IBA Annual Conference will be held in Rome, the Eternal City. Founded nearly 3,000 years ago, the city is renowned for its ancient ruins, classical architecture, renaissance palazzos and baroque fountains. Rome is a vibrant, cosmopolitan city and will provide an elegant backdrop for the IBA Annual Conference.



Modern Rome is a major international business destination. It is the seat of the Italian government and the economy is dominated by services, IT, aerospace, defence and telecommunications companies, research, tourism, construction and banking. The city hosts the head offices of the vast majority of major Italian companies, as well as the headquarters of three of the world's 100 largest companies, Enel, Eni and Telecom Italia.



As the saying goes, 'all roads lead to Rome' and it will indeed bring together delegates from all over the world for the largest and most prestigious event for international lawyers, providing an abundance of business and networking opportunities, not to mention the chance to explore one of the most fascinating cities on Earth.

### WHAT WILL ROME 2018 OFFER YOU?

- Gain up-to-date knowledge of the key developments in your area of law which you can put into practice straight away
- Access to the world's best networking and business development event for lawyers – attracting over 6,000 individuals representing over 2,700 law firms, corporations, governments and regulators from over 130 jurisdictions
- Build invaluable international connections with leading practitioners worldwide, enabling you to win more work and referrals
- Increase your profile in the international legal world
- Hear from leading international figures, including officials from the government and multilateral institutions, general counsel and experts from across all practice areas and continents
- Acquire a greater knowledge of the role of law in society
- Be part of the debate on the future of the law



### TO REGISTER:

Visit: [www.ibanet.org/conferences/Rome2018.aspx](http://www.ibanet.org/conferences/Rome2018.aspx)

To receive details of all advertising, exhibiting and sponsorship opportunities for the IBA Annual Conference in Rome, email [andrew.webster-dunn@int-bar.org](mailto:andrew.webster-dunn@int-bar.org)

OFFICIAL CORPORATE SUPPORTER



# Registration form



**The New Era of Taxation: what you need to know in a constantly changing world**  
29–30 November 2018, Palais Hansen Kempinski, Vienna, Austria

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

REGISTER ONLINE AT [WWW.IBANET.ORG/CONFERENCES/CONF914.ASPX](http://WWW.IBANET.ORG/CONFERENCES/CONF914.ASPX) TO MAKE IMMEDIATE AND SECURE PAYMENT BY CREDIT CARD AND OBTAIN A 10 PER CENT DISCOUNT ON THE FEES BELOW

## PERSONAL DETAILS *(Please attach your business card or write in block capitals)*

Title \_\_\_\_\_ Given name \_\_\_\_\_ Family name \_\_\_\_\_

Name and country to be shown on badge *(if different from above)* \_\_\_\_\_

IBA Membership number *(if applicable)* \_\_\_\_\_ Date of birth \_\_\_\_\_

Firm/company/organisation \_\_\_\_\_

Address \_\_\_\_\_

Country \_\_\_\_\_

Tel \_\_\_\_\_ Fax \_\_\_\_\_

Email \_\_\_\_\_

## SPECIAL DIETARY REQUIREMENTS

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; I do not eat red meat.

*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 **21 NOVEMBER** ONLINE AT [WWW.IBANET.ORG/CONFERENCES/CONF914.ASPX](http://WWW.IBANET.ORG/CONFERENCES/CONF914.ASPX)  
IBA MEMBERS CAN REGISTER ONLINE BY **19 OCTOBER** FOR **€615**,  
PLEASE SEE 'INFORMATION' FOR FURTHER ONLINE REGISTRATION DETAILS.

HARD COPY REGISTRATION FORMS AND FEES RECEIVED:	on or before 19 October	after 19 October	amount payable
IBA member	€685	€800	€
Non-member*	€860	€975	€
Young lawyers (under 30 years)	€515	€975	€
Academics/judges (full-time)	€515	€975	€
Public lawyers	€515	€975	€
Corporate counsel**	€615	€975	€

## SOCIAL FUNCTION

Conference dinner  I will attend @ €100 €

One dinner ticket for each delegate is permitted.

Social function ticket reservations are subject to availability and cannot be guaranteed unless payment has been received before **23 November**.

**TOTAL AMOUNT PAYABLE €**



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\*JOIN THE IBA TODAY AND REGISTER FOR THIS CONFERENCE AT THE IBA MEMBER RATE.  
PLEASE FIND THE MEMBERSHIP APPLICATION FORM AT **WWW.IBANET.ORG**.

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\*\*A REDUCED RATE IS OFFERED TO IBA CORPORATE GROUP MEMBERS.  
PLEASE REGISTER ONLINE TO OBTAIN A 25 PER CENT DISCOUNT ON THE IBA MEMBER FEE

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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.

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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/conferences/conf914.aspx](http://www.ibanet.org/conferences/conf914.aspx) 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.

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##### By bank transfer and cheque/draft

Please send me an invoice.

I enclose a cheque/draft for the total amount payable.

I have transferred to the IBA bank account the total amount payable and have attached a copy of the bank transfer details.

**Euro:** by cheque or bank draft, drawn on a euro zone bank and converted at the current rate of exchange and in favour of the International Bar Association.

**OR** by bank transfer to the IBA bank account number 550/00/06570631 (Sort Code 56-00-03) at the National Westminster Bank, St James's & Piccadilly Branch, 208 Piccadilly, London W1A 2DG, United Kingdom or SWIFT address NWBKGB2L, IBAN GB58NWBK60721106570631. **Please ensure that a copy of the bank transfer details is attached to your registration form.**

**Pounds sterling:** by cheque drawn on a UK bank and in favour of the International Bar Association. Please send to: 4th Floor, 10 St Bride Street, London EC4A 4AD, United Kingdom.

**OR** by bank transfer 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 or SWIFT address NWBKGB2L, IBAN GB05NWBK56000313270222. **Please ensure that a copy of the bank transfer details is attached to your registration form.**

**Use the exchange rate prevailing at the time of registration.**

**US dollars:** by cheque converted at the current rate of exchange and drawn on a US bank and in favour of the International Bar Association. Please send to: 4th Floor, 10 St Bride Street, London EC4A 4AD, United Kingdom.

**OR** by bank transfer to the IBA account number: 01286498 (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 GB55NWBK60730101286498. **Please ensure that a copy of the bank transfer details is attached to your registration form.**

**Use the exchange rate prevailing at the time of registration.**

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

IBA CONFERENCE     OTHER CONFERENCE     DIRECT MAIL     INTERNET     ADVERTISEMENT  
 EMAIL     EDITORIAL     RECOMMENDATION     OTHER

Please provide further details, quoting code (if applicable)

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The International Bar Association would like to keep in touch with you about relevant news, events, publications and membership. You can opt out of receiving information at any time by emailing [member@int-bar.org](mailto:member@int-bar.org) or by logging into My IBA and updating your preferences. Your details will be included in the list of participants. If you do not want your details to be included in the list, please email [confs@int-bar.org](mailto:confs@int-bar.org).

For further details on how your data is used and stored: [www.ibanet.org/web\\_privacy\\_policy.aspx](http://www.ibanet.org/web_privacy_policy.aspx).

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

##### Conference Department

4th Floor, 10 St Bride Street, London EC4A 4AD, United Kingdom

Tel: +44 (0)20 7842 0090 Fax: +44 (0)20 7842 0091 Email: [confs@int-bar.org](mailto:confs@int-bar.org) [www.ibanet.org](http://www.ibanet.org)

# International Bar Association Conferences 2018–2019



## 2018

**3 NOVEMBER 2018** LONDON, ENGLAND  
IBA/ELSA Students Conference:  
A Toolkit for Tomorrow's Lawyers

**4–5 NOVEMBER 2018** SOFITEL CAIRO,  
CAIRO, EGYPT  
2nd Arab Regional Conference

**6–7 NOVEMBER 2018** MCGILL FACULTY CLUB  
AND CONFERENCE CENTRE, MONTREAL, CANADA  
New Frontiers of ADR: From Commercial and  
Investment Matters to Regulatory Violations

**12–13 NOVEMBER 2018** PRESIDENT HOTEL,  
PRAGUE, CZECH REPUBLIC  
IBA CEE and Central Asia Anti-Corruption  
Enforcement and Compliance Conference

**15 NOVEMBER 2018** FOUR SEASONS, LONDON,  
ENGLAND  
Private Equity Transactions Symposium

**15–16 NOVEMBER 2018** INTERCONTINENTAL,  
LONDON, ENGLAND  
Building the Law Firm of the Future

**15–16 NOVEMBER 2018** ACCRA, GHANA  
Litigation and Dispute Resolution in  
Africa Conference

**16 NOVEMBER 2018** HOTEL BALTSCHUG  
KEMPINSK, MOSCOW, RUSSIA  
10th Annual Mergers and Acquisitions in  
Russia and CIS Conference

**21 NOVEMBER 2018** KUALA LUMPUR,  
MALAYSIA  
IBA APAG International Arbitration  
Training Day

**22 NOVEMBER 2018** EUREF-CAMPUS, BERLIN,  
GERMANY  
European Start Up Conference

**29–30 NOVEMBER 2018** RADISSON BLU,  
CAPE TOWN, SOUTH AFRICA  
African Regional Conference on  
the Environment

**29–30 NOVEMBER 2018** PALAIS HANSEN  
KEMPINSKI, VIENNA, AUSTRIA  
The New Era of Taxation

**6–7 DECEMBER 2018** HILTON, FRANKFURT,  
GERMANY

5th Annual Corporate Governance  
Conference

**7 DECEMBER 2018** RADISSON ROYAL HOTEL,  
MOSCOW, RUSSIA

12th Annual Law Firm Management  
Conference

## 2019

**17–18 JANUARY 2019** THE FULLERTON HOTEL  
SINGAPORE, SINGAPORE

5th IBA Asia Law Firm Management  
Conference: The Future is Here –  
Are We Ready?

**28–29 JANUARY 2019** ST PAUL'S ETC VENUES,  
LONDON, ENGLAND

8th Annual IBA Finance & Capital Markets  
Tax Conference

**7 FEBRUARY 2019** DOHA, QATAR  
Free Zones and Foreign Investments

**7–8 FEBRUARY 2019** WESTIN PARIS, PARIS,  
FRANCE

7th IBA European Corporate & Private  
M&A Conference

**18–19 FEBRUARY** SHUTTERS ON THE BEACH,  
SANTA MONICA, CALIFORNIA, USA  
4th Silicon Beach Conference

**27 FEBRUARY 2019** HOTEL NEW OTANI,  
TOKYO, JAPAN  
The Fundamentals of International Legal  
Business Practice

**27 FEBRUARY – 1 MARCH 2019** TOKYO, JAPAN  
6th Asia Pacific Regional Forum Biennial  
Conference

**4–5 MARCH 2019** CLARIDGE'S, LONDON,  
ENGLAND  
24th International Private Client Conference

**10–12 MARCH 2019** INTERCONTINENTAL,  
LONDON, ENGLAND  
20th Annual International Conference on  
Private Investment Funds

**14–15 MARCH 2019** FAIRMONT THE QUEEN  
ELIZABETH, MONTREAL, CANADA

22nd Annual International Arbitration Day

**20–22 MARCH 2019** SANTIAGO, CHILE

Mergers and Acquisitions in Latin America:  
Challenges and Best Practices in the Era of  
Compliance

**21–22 MARCH 2019** THE LANDMARK HOTEL,  
LONDON, ENGLAND

Insurance – A guide to a changing legal  
landscape

**27–29 MARCH 2019** DUBAI, UAE

11th Annual Real Estate Investment  
Conference

**28–29 MARCH 2019** EUROSTAR GRAND  
MARINA, BARCELONA, SPAIN

4th Mergers and Acquisitions in the  
Technology Sector Conference

**3–5 APRIL 2019** WESTIN PARIS, PARIS, FRANCE

IBA Annual Employment and  
Discrimination Law Conference

**10–12 APRIL 2019** RIO DE JANEIRO, BRAZIL  
RMMLF/IBA International Mining and Oil  
& Gas Law

**13 APRIL 2019** THE HAGUE, THE NETHERLANDS  
The Next Big Questions for International  
Criminal Justice

**29–30 APRIL 2019** MILAN, ITALY  
30th Annual IBA Communications and  
Competition Conference

**7–8 MAY 2019** WASHINGTON DC, USA  
35th Annual IBA/IFA Joint Conference on  
International Franchising

**22–27 SEPTEMBER 2019** COEX CONVENTION  
& EXHIBITION CENTER, SEOUL, SOUTH KOREA  
IBA Annual Conference 2019



## IBA 2019

SEOUL 22–27 SEPTEMBER

ANNUAL CONFERENCE OF THE INTERNATIONAL BAR ASSOCIATION

OFFICIAL CORPORATE SUPPORTER LexisNexis



# International Bar Association

the global voice of the legal profession

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 Taxes Committee overview**

The IBA's widely respected and very active Taxes Committee offers its members access to the highest quality technical, practical and professional tax expertise to assist in understanding and finding solutions to international tax issues and concerns. It also 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 committee publications which are published throughout the 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.

## **Contact information**

### **International Bar Association**

4th Floor, 10 St Bride Street, London EC4A 4AD, United Kingdom

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