IBC & Patrick C Soares Present:

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Cross Border Estate Planning

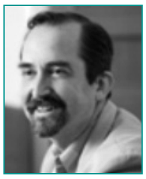
For UK & Non UK Domicilaries

Featuring Expert Speakers from Key Jurisdictions:

Patrick C Soares
GRAY'S INN TAX CHAMBERS

David Brownbill QC
XXIV OLD BUILDINGS

Emma Chamberlain
PUMP COURT TAX CHAMBERS



Richard Frimston
RUSSELL COOKE

David Franks
BLEVINS FRANKS

David Wallace Wilson
SCHELLENBERG WITTMER

Laurent Chabaz
UGGC & ADVOCATES

Sakate Khaitan
ALMT LEGAL

Vincenzo Sinisi
SINISI CESCHINI MANCINI & PARTNERS

Topics Covered in the Cross Border Estate Planning Conference

- **Clash of Succession Laws & Estate Planning** & What is in the Pipeline?
- **Key Jurisdiction Sessions** of Switzerland, UK, Liechtenstein, France, Italy, Spain, Portugal, & India covering:
  - Forced Heirship
  - Testamentary Freedom,
  - Matrimonial (Community) Property,
  - Getting Probate & Death Duty Positions
- **Clash of the Death Duty Laws** & the **Use of Double Tax Treaties** & the **Deemed Domicile Problems**
- Emma Chamberlain & David Brownbill QC's Planning Ideas
- **3 Interactive & Practical Case Studies** featuring all the jurisdictional speakers from the day

Special Conference Features

- This exciting **multi jurisdictional interactive case study approach** brings out the clashes between the jurisdictions and what must be done to overcome these issues in practice
- **Explains the unique position of non UK domicilaries** who are now deemed domicile in the UK for inheritance tax purposes
- **This is a 'book – lecture':** delegates will get some 250 pages of notes
- **Send in questions in advance** and we will integrate them into the conference

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22nd June 2010 • Copthorne Tara Hotel, London

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CROSS BORDER ESTATE PLANNING FOR UK & NON UK DOMICILIARIES

IBC & Patrick Soares Present:

Cross Border Estate Planning

For UK & Non-UK Domiciliaries

Tuesday 22nd June 2010, Copthorne Tara Hotel, London

Dear Tax Practitioner

This is a vital conference for all practitioners involved in advising UK domiciliaries & non UK domiciliaries holding assets in multiple jurisdictions who are resident and (often) deemed domiciled in the UK for inheritance tax purposes. Working with clients with these issues involves a massive clash of succession and death duties laws.

Practitioners must not only get to grips with these problematic issues, but also the vital lifetime steps which must be taken to avoid problems which would otherwise arise on death.

Fear not however for help is at hand at IBC's **Cross Border Estate Planning** conference that aims to introduce delegates to experts from many jurisdictions who will produce a detailed paper on their local inheritance tax law and death duty regimes which will be completely up to date.

In summary, this is a major fast moving conference dealing with a vitally important area.

We all look forward to seeing you at this un-missable event!

Yours sincerely

Patrick C Soares, GRAY'S INN TAX CHAMBERS

09:30 **Clash of Succession Laws & Estate Planning & What is in the Pipeline?**

- The laws governing administration (*Lex Fori*) and succession
- When is English law the *Lex Successionis*?
- When the laws clash?
- Nationality, habitual residence and domicile
- Hague
- Forced heirship and 'claw back'
- Things in the pipeline

Patrick C Soares, GRAY'S INN TAX CHAMBERS

10:15 **Key Jurisdictions: Forced Heirship, Testamentary Freedom, Matrimonial (Community) Property, getting Probate & Death Duty Positions**

1. SWITZERLAND & LIECHTENSTEIN

- Forced heirship v. professio juris
- Never underestimate the matrimonial property regimes
- Network of double death duty treaties
- Quo vadis Vaduz?

David Wallace Wilson, SCHELLENBERG WITTMER

2. ITALY

- Forced heirship rules
  - law applicable to inheritance rights under italian conflict of law rules and derogations
  - estate and lifetime gifts, calculating the shares for each beneficiary and dividing the estate
  - judicial enforcement of forced heirship rules and call back of lifetime gifts
- Death duties
  - territorial scope
  - inheritance taxes, transfer taxes and exemptions for close relatives
  - death duties and use of trust

Vincenzo Sinisi, SINISI CESCHINI MANCINI & PARTNERS

3. SPAIN & PORTUGAL

- Death duties
- Vital planning
- Companies don't die
- Rigid forced heirship
- Location,location,location

David Franks, BLEVIN FRANKS

4. FRANCE

- Matrimonial property regimes/deemed matrimonial property regimes and estate planning
- The not insignificant extent of testamentary freedom in this forced heirship jurisdiction
- Estate planning considerations prior to immigrating to France

Laurent Chambaz, UGGC & ADVOCATES

5. INDIA

- Indian domicilaries who are deemed domicile in the UK for IHT purposes

Sakate Khaitan, ALMT LEGAL

6. UK

- Testamentary freedom
- Spouse exemption for IHT
- Post death variations and disclaimers
- Matrimonial property
- Situs for immovables, debts and OIECs
- Domicile in the UK

Richard Frimston, RUSSELL COOKE

11:20 Coffee

11:40 **Brownbill's Favourite Planning Ideas**

- Will substitutes
- Vital lifetime planning structure
- Private trust company
- Insurance
- 'Swiss bank accounts'
- Contracted arrangement

David Brownbill QC, XXIV OLD BUILDINGS

12:20 **Clash of the Death Duty Laws & the Use of Double Tax Treaties & the Deemed Domicile Problems**

- Using the conventions and unilateral relief
- The super conventions with India (1956) & Pakistan
- Non-UK assets and overseas trust route
- Using the Italian convention (1968) with settlements and foundations
- French correction (1963)
- Tie-breakers and locations

Patrick C Soares, GRAY'S INN TAX CHAMBERS

13:00 Lunch

14:00 **Vital Lifetime Planning Ideas**

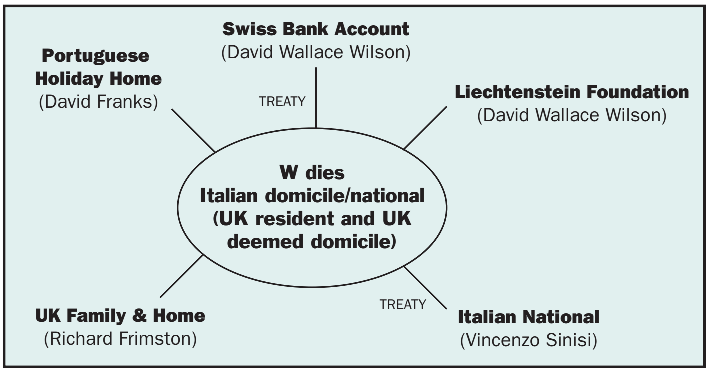
- Liechtenstein Disclosure Facility – the implications
- Foundations and variants on their constitutions are they settlements or not?
- Jersey foundations
- Comparing UK trusts with US grantor trusts

Emma Chamberlain, PUMP COURT TAX CHAMBERS

14.40 **Case Study One**

W dies resident in the UK but domiciles in Italy with a house and family (wife and three children) in the UK and with a bank account in Switzerland and a foundation in Liechtenstein. There is a holiday home in Portugal. The assets are left to the wife and children. What is the position? What planning should W have done during his lifetime?

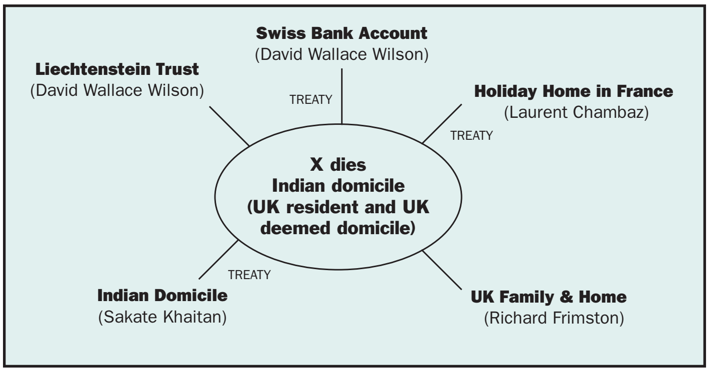
"I really enjoyed the guidance on the non-dom regime"
(L. Chaudhary, STM Fidecs Advisory Ltd)



15:00 Tea

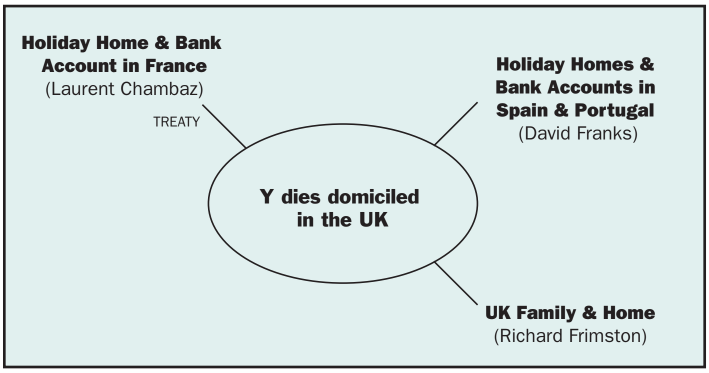
15:20 **Case Study Two**

X dies domiciled in India but resident in the UK. He has shares in a French company and owns a large holiday home in France. He has a trust in Liechtenstein. He has a house in the UK and family in the UK. He leaves his property to his wife and children. What is his position? What planning should X have done in his lifetime?



16:20 **Case Study Three**

Y dies while domiciled in the UK leaving holiday homes and bank accounts in France, Spain and Portugal. What is the position? What planning should Y have done in her lifetime?



17:20 Chairman's Closing Remarks

17:30 Close of Conference

"Excellent content with many ideas to take away and apply to client situations. A long but rewarding day!"

(J Rosenbloom, BTG Tax)

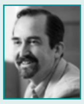
Cross Border Estate Planning Experts

Patrick Soares *Barrister*
GRAY'S INN TAX CHAMBERS
Patrick was called to the Bar in 1983. Previously he was a tax partner in a leading firm of London solicitors, having been admitted as a solicitor in 1972. He obtained his Masters Degree in Taxation from University College, London and is a Fellow of the Chartered Institute of Taxation. Patrick advises on all areas of taxation, with particular emphasis on the taxation and structuring of property transactions, value added tax, trusts and offshore tax planning and tax advocacy.

Emma Chamberlain *Barrister*
PUMP COURT TAX CHAMBERS
Emma Chamberlain was for some years a partner and head of the Private Client Department in a large regional firm of solicitors before being called to the Bar in 1998. She specialises in taxation and trust advice for private clients and charities. Her practice is centred round estate planning for high net worth private clients particularly in the areas of the family home, offshore trusts, foreign domiciliaries, residence and domicile, Wills and making and breaking trusts.

David Brownbill QC *Barrister*
XXIV OLD BUILDINGS
David Brownbill QC practices at XXIV Old Buildings, Lincoln's Inn, specializing in contentious and non-contentious Chancery matters with a particular emphasis on international trust, corporate and commercial structuring, structured investments, hedge funds, pensions and insurance contracts. A member of the International Academy of Trust and Estate Law and of STEP, he is the founder and editor of the Journal of International Trust and Corporate Planning and an editor of International Trust Law (Jordans).

Laurent Chambaz *Partner*
UGGC & ASSOCIES
Laurent Chambaz, a partner with the Paris-based law firm of UGGC & Associés, a French firm with 8 offices outside France, is the head of its Private Client department. He is a member of the International Academy of Estate and Trust Law, a member of the International Committee of STEP and a member of the International Academy of Matrimonial Law.



Richard Frimston *Partner*
RUSSELL COOKE
Richard Frimston qualified as a solicitor in 1979 and a Notary Public in 1995. Richard has been a partner with Russell-Cooke since 1982 and head of private client since 1993. He has particular expertise in dealing with multijurisdictional states, especially France. Richard is chairman of the STEP Cross-Border Estates Group and a Committee member of STEP London Central Branch. He is Law Society representative to the European Committee of the Union Internationale du Notariat (UIN) and sits on the Law Society International Issues Committee. The EU Commission Green Papers on Succession and Wills and Matrimonial Property Regimes have been of particular interest to Richard who has been appointed to the European Commission's standing committee of experts on these issues.

Vincenzo Sinisi *Partner*
SINISI CESCHINI MANCINI & PARTNERS
Vincenzo Sinisi was born in Bari on January 10, 1960, where he also graduated in law magna cum laude. Admitted to Bar since 1985. Visiting Scholar at Yale Law school in 1985-86. Areas of practice: International contracts and taxation, Joint ventures, Antitrust, Company law. Languages: Italian, English.

David Franks *Founding Director*
BLEVINS FRANKS
David is an accomplished and experienced practitioner in both UK and overseas taxation. He is an MBA from Wharton and a Fellow of the Institute of Chartered Accountants in England & Wales as well as a member of the Society of Trust and Estate Practitioners. He lectures widely on taxation issues in particular in relation to investment planning. David's experience in assisting UK residents to mitigate unnecessary tax liabilities has led to the publication of a number of leading taxation works including a number of books specifically written for those intending to retire overseas. David holds the Investment Management Certificate.

David Wallace Wilson *Partner*
SCHELLENBERG WITTMER
David Wilson is a partner in the Schellenberg Wittmer Private Client Group in Geneva. He advises private clients, trustees, banks, and family offices on Swiss and international estate planning, wills and testaments, marital agreements, trusts, private trust companies, and other succession vehicles. His additional areas of expertise include anti-money laundering and art and antiques law.

Sakate Khaitan *Partner*
ALMT LEGAL
Sakate is a corporate lawyer specialising in mergers and acquisitions, private equity and securities law. Sakate is experienced in advising Fortune 500 companies as well as emerging companies in negotiated acquisitions, dispositions and joint ventures. He has particular expertise in the insurance sector.

Cross border Estate Planning

KW5129

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WHEN AND WHERE

KW5129
22nd June 2010

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