

A conference presented by the IBA Taxation Section



the global voice of
the legal profession®



Follow us

@IBAEvents

#IBATax

12th Annual London Finance and Capital Markets Conference

16–17 January 2023

One Great George Street, London, England

We are delighted to announce that the 12th Annual London Finance and Capital Markets Conference will take place on 16–17 January 2023 at One Great George Street in London, England.

We have an exciting programme, featuring highly regarded professional, top government and leading industry speakers. We've had over 250 attendees for the last four years and are looking forward to another sold-out conference. Comments from previous conferences include 'a great opportunity to discuss technical tax questions with tax colleagues worldwide' and 'truly a practitioner's conference: practical and highly topical insights in key development'.

Topics include:

- Global financing update, including securitisations, hybrid debt and distressed investments and hard times
- Future of holding companies and a fresh look at substance
- EU developments (ATAD, Unshell, DEBRA and tax enablers), tax evasion and aggressive tax planning, DAC 6&7 reporting requirements, state aid and low corporate tax rates in Ireland, UK and Hungary
- Permanent establishments and movement of people
- Cross-border M&A tips, traps and pitfalls
- Trends in private equity and venture capital
- Pillar 2 implementation
- Transfer pricing update, including APA Practice - Trends and experience - Demand for certainty and impact on digital collection and sale of data
- Cryptocurrency – New developments and compliance
- Tax litigation trends
- Tax directors' panel

We look forward to welcoming friends and colleagues to London for this signature event live and in-person.



REGISTER BEFORE
9 DECEMBER
TO RECEIVE EARLY
REGISTRATION
DISCOUNTS

FOR MORE INFORMATION AND TO BOOK ONLINE VISIT
WWW.IBANET.ORG/CONFERENCE-DETAILS/CONF2286

Programme

Conference Chair

Jack Bernstein *Aird & Berlis, Toronto, Ontario*

Organising Committee

Sandy Bhogal *Gibson Dunn & Crutcher, London*

Kimberly Blanchard *Weil Gotshal & Manges, New York*

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

Ana Lucia Ferreyra *Pluspetrol, Montevideo*

Ailish Finnerty *Arthur Cox, Dublin*

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

Reto Heuberger *Homburger, Zürich*

Sam Kaywood *Alston & Bird, Atlanta, Georgia*

Ricardo León-Santacruz *Sánchez Devanny, Monterrey*

Raul-Angelo Papotti *Chiomenti Studio Legale, Milan*

Jonathan Schwarz *Temple Tax Chambers, London*

Christian Wimpfissinger *Binder Grösswang, Vienna; Vice Chair, IBA Taxes Committee*

Monday 16 January

0800 – 1800 **Registration**

0800-0830 **Welcome coffee/tea**

0830 – 0930

Permanent establishment

- Employees or directors working from home: permanent establishment (PE) or not PE?
- Recent case law on PEs and evolving trends
- BEPS multilateral instrument and PEs: a changing landscape?
- Focus on auxiliary and ancillary activities amounting to PE (e.g., warehouse and purchasing office)

Session Chair

Guglielmo Maisto *Maisto e Associati, Milan*

Speakers

Guadalupe Diaz-Sunico Aboitiz *Lener Asesores Legales y Economicos, Barcelona*

Rachel Fox *William Fry, Dublin*

Jessica Kemp *Travers Smith, London*

Stefan Mayer *Gleiss Lutz, Frankfurt*

Yuval Navot *Herzog, Tel Aviv*

Luca Romanelli *AndPartners Tax and Law Firm, Rome*

Reporter

Barbara Gangl *Binder Grösswang, Vienna*

0930–1030

Pillar 2 implementation: Latest updates and hot topics

- Discussion of any recently published Pillar 2 implementation framework guidance
 - Current status of Pillar 2 implementation in key jurisdictions around the world
- Interplay of Pillar 2 and the United States tax system in the absence of any US legislation, including the interaction with global intangible low-taxed income (GILTI) and the new corporate alternative minimum tax (AMT)
 - Status of domestic minimum top-up taxes and the interplay with CFC regime taxes and any GloBE safe harbours
- The impact of Pillar 2 on domestic tax incentives and how those will change

Session Co-Chairs

Sylvia Dikmans *HOUTHOFF, Amsterdam*

Jason Yen *EY, Washington, DC*

Speakers

Devon Bodoh *Weil Gotshal & Manges, Washington DC*

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

Michael Hashemi *Pillar Two Lead, HM Revenue and Customs, London*

Michael Nordin *Schellenberg Wittmer, Zürich*

Andreas Trost *Cuatrecasas, Barcelona*

Reporter

Barbara Gangl *Binder Grösswang, Vienna*

Headline social event sponsors

akd **benelux**
lawyers

LOYENS **LOEFF**

MAISTO E ASSOCIATI

Monday continued

1030 – 1045 **Coffee/tea break**

1045 – 1145

Hybrid instrument update

- European dividends to non-EU funds
- Anti-hybrid and pre-existing avoidance rules
- EU debt-equity reduction allowance (DEBRA) proposed directive and interaction with anti-hybrid rules
- Recent changes to the United Kingdom's anti-hybrid rules

Session Chair

Paul Carman *Chapman and Cutler, Chicago, Illinois*

Speakers

Michaela Engel *Noerr, Munich*

Antti Lehtimaja *Krogerus, Helsinki*

Matthew Mortimer *Mayer Brown, London*

Rebeca Rodríguez Martínez *Cuatrecasas, Madrid*

Cesare Silvani *Maisto e Associati, Milan*

Reporter

Joe Sullivan *Covington & Burling, Washington, DC*

1145 – 1230

Current developments affecting the securitisation and derivatives markets

The panel will discuss selected hot topics in each jurisdiction:

- Recognition of NPL losses in securitisation vehicles
- Special purpose vehicles connected to securitisation transactions
- Beneficial ownership of derivatives in the light of the Danish cases
- Derivatives and cryptocurrencies

Session Chair

Bernadette Accili *Orrick, Milan*

Speakers

Adam Blakemore *Cadwalader Wickersham & Taft, London*

Reinout de Boer *Stibbe, Amsterdam*

Mark H Leeds *Mayer Brown, New York*

James Somerville *A&L Goodbody, Dublin*

Reporter

Joe Sullivan *Covington & Burling, Washington, DC*

1230 – 1330 **Lunch**

1330 – 1500

Cross border financing update

- Multijurisdictional co-borrower structures
- Debt push-downs and debt location
 - Principal purpose developments
- Exemptions from withholding tax on interest
 - Beneficial ownership, principal purpose
- Distressed debt considerations for distressed acquisitions
 - Interest barrier rules and impact on acquiring non-performing investments
 - Impact of inflation and currency fluctuation on interest barrier regimes

Session Co-Chairs

Kimberly Blanchard *Weil Gotshal & Mange, New York*

Ailish Finnerty *Arthur Cox, Dublin*

Speakers

Delcia Capocasale Puga *Cuatrecasas, Barcelona*

Olivier Dauchez *Gide Loyrette Nouel, Paris*

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

Raquel Novais *Machado Meyer Advogados, São Paulo*

Raul-Angelo Papotti *Chiomenti Studio Legale, Milan*

Sara Zablotney *Kirkland & Ellis, New York*

1500 – 1530 **Coffee/tea break**

1530 – 1630

Tax directors panel

- ESG
- Impact of tax transparency on multinationals; and
- Handling an international tax audit

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

Session Chair

Sandy Bhogal *Gibson Dunn & Crutcher, London*

Speaker

Oliver Al-Alawi *EMEA Head of Corporate Tax, Blackrock, London*

Alessandro Bucchieri *Head of Tax, Gruppo Enel, Rome*

Catherine Harlow *Global Head of Transfer Pricing, AstraZeneca, Cambridge*

Shivani Lala *Head of Tax, Softbank Vision Fund, London*

David Weisner *Brown Brothers Harriman, Boston, Massachusetts*

Associate conference sponsor

NERA
ECONOMIC CONSULTING

Conference dinner sponsors



Schellenberg
Wittmer

Monday continued

1630 – 1800

How to ride the waves of EU tax developments

- Unshell directive proposal
- Pillar 2 in the EU
- DEBRA and BEFIT (Business in Europe: Framework for Income Taxation)
- Withholding tax recoveries
- Practical experiences DAC 6
- Tax enablers consultation (SAFE)

Session Chair

Margriet Lukkien *Loyens & Loeff, Amsterdam*

Speakers

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

Michael Orchowski *Sullivan & Cromwell, London*

Marco Ottenwälder *POELLATH P+P Pöllath + Partners, Frankfurt*

Andrew Quinn *Maples and Calder, Dublin*

Susanne Schreiber *Baer & Karrer, Zürich; Membership Officer - Europe, IBA Taxes Committee*

Karin Spindler-Simader *Wolf Theiss, Vienna*

Reporter

Michael Gallagher *Walkers, Dublin*

1830 **Conference dinner**

Gladstone Library, Royal Horseguards Hotel, 2 Whitehall CT, London, SW1A 2EJ

Ticket price: £100

Please note after 9th January 2023 tickets are subject to availability, please contact confs@int-bar.org for further information.

Transport will not be provided

Tuesday 17 January

0800 – 1730 **Registration**

0800 – 0830 **Welcome coffee/tea**

0830 – 1000

Future of holding companies

- Impact of Pillar 2 and EU directives
- Fresh look at substance including ATAD3, DEMPE, new domestic rules (e.g. Canadian general anti-abuse rule (GAAR), harmonising substance)
- What if conflict between analysis of substance in Luxembourg conflicts with substance requirements in payor country?
- Beneficial ownership
- Impact on financings
- Impact on funds
- What if ATAD3 does not pass?

Session Chair

Philip van Hilten *AKD, Amsterdam*

Speakers

Guilhèm Becvort *Allen & Overy, Luxembourg City*

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

Jemma Dick *Clifford Chance, London*

Ron Nardini *Vinson & Elkins, New York*

Ryan Rabinovitch *Fasken Martineau DuMoulin, Montréal, Québec*

Philip Tully *Matheson, Dublin*

Reporter

Rogério Abdala Bittencourt *Mattos Filho, Rio de Janeiro*

Conference refreshment break sponsor

CHAPMAN
Focused on Finance

ADIT

Conference supporters



Tuesday continued

1000 – 1115

Cross-border M&A tips and traps

- Cross-border demergers/split-ups/spin-offs
- Migrations and tax or corporate conversions
- Cross-border leveraged buyouts (LBO's) in an anti-leverage environment

Session Chair

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

Speakers

Guillermo Canalejo Lasarte *Uría Menéndez, Madrid*

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

Reto Heuberger *Homburger, Zürich,*

Mike Lane *Slaughter & May, London*

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

Matthias Scheifele *Hengeler Mueller, Munich*

Clemens Schindler *Schindler Rechtsanwälte, Vienna*

1115 – 1130 **Coffee/tea break**

1130 – 1230

Trends in private equity & credit funds

- Choice of jurisdiction for funds
- Impact of ATAD 3
- Qualifying asset holding companies
- Anti-hybrid rules
- LP requests
- Carry structuring

Session Chair

Brenda Coleman *Ropes & Gray, London*

Speakers

Francesco Capitta *Facchini Rossi Michelutti, Milan*

Albert Collado *J&A Garrigues, Barcelona*

Pieter Verhoeven *NautaDutilh, Amsterdam*

Joshua Williams *Akin Gump, New York*

Ayzo van Eysinga *AKD, Luxembourg City*

Reporter

Michael Gallagher *Walkers, Dublin*

1230 – 1330 **Lunch**

1330 – 1430

Trends in transfer pricing

- APA and MAP practice trends and experience – increased demand for certainty and treatment of losses
- Covid-19 and extraordinary events: practical applications of methods to reflect impact of Covid-19, sanctions, etc.
- Tax rulings issued by two or more countries in a single procedure (ICAP of OECD and ETAX of EU)
- Transfer of functions across borders where employees move
- Intercompany financing: dissecting the findings in HMRC v Blackrock and Singtel (Federal Court of Australia) cases
- Data collection and sale by related companies

Session Chair

Richard Slowinski *Alston & Bird, Washington, DC*

Speakers

Annabelle Bailleul-Mirabaud *CMS Francis Lefebvre Avocats, Neuilly-sur-Seine; Young Lawyers Programme Officer, IBA Taxes Committee*

Sven-Eric Barsch *Flick Gocke Schaumburg, Frankfurt*

Sarah Bond *Freshfields Bruckhaus Deringer, London*

Nils Harbeke *Pestalozzi Attorneys at Law, Zürich*

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

Reporter

Rogério Abdala Bittencourt *Mattos Filho, Rio de Janeiro*

1430 – 1500 **Coffee/tea break**

1500 – 1630

Tax litigation

- Austria: cum/ex Supreme Administrative Court VwGH 28 June 2022 Ro 2022/13/0002
- Canada: exchange of info, Levett v CRA
- Denmark: beneficial ownership in EU law (C-116/16 T Danmark and C-117/16 Y Denmark ApS. (NetApp))
- Italy: Withholding tax regime on dividends paid to US investment funds, EU law, American funds insurance
- Spain: deduction of borrowing costs (Duscholux); recovery of excess withholding taxes by non-resident alternative investment funds EU law infringements (or hedge funds)
- UK: cum/ex and revenue rule (SKAT v Solo Capital); Treaty abuse main purpose test (Burlington v HMRC)
- US: exchange of info (Puri v US, Zhang v US, Harper v US)

Session Co-Chairs

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

Jonathan Schwarz *Temple Tax Chambers, London*

Speakers

Caroline Ciruolo *Kostelanetz, Washington, DC*

Angel Garcia Ruiz *Garrigues, Madrid*

Andrea Silvestri *Bonelli Erede Lombardi Pappalardo Studio Legale, Milan*

Christopher Slade *Aird Berlis, Toronto, Ontario*

Bodil Tolstrup *Bjornholm Law, Copenhagen*

Benjamin Twardosz *Cerha Hempel Rechtsanwälte GmbH, Vienna*

Reporter

Hanna Hordiienko *Binder Grösswang, Vienna*



Tuesday continued

1630 – 1730

Decentralised finance (DeFi): how blockchain-based finance works and how it is treated for tax purposes

- What is decentralised finance (DeFi)?
- How are lending transactions on marketplaces like AAVE taxed?
- How is the provision of liquidity on DEXes like Uniswap taxed?
- How is the provision of insurance coverage on Nexus Mutual taxed?
- What are the tax consequences of DeFi rug pulls?

Session Chair

Niklas Schmidt *Wolf Theiss, Vienna*

Speakers

James Brockhurst *Forsters, London*

Marcel Jung *MLL Meyerlustenberger Lachenal Froriep, Zürich*

Pallav Raghuvanshi *Greenberg Traurig, New York*

Bruno Ramos de Sousa *Legal and Compliance Officer, Hashdex, Rio de Janeiro*

Stefan Richter *YPOG, Hamburg*

Elise Tek *CMS Francis Lefebvre Avocats, Neuilly-sur-Seine*

Reporter

Michael Gallagher *Walkers, Dublin*

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

Information

Date

16 – 17 January 2023

Venue

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

Fees

Online registrations received:

	on or before 9 December	until 11 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 11 January 2023 registrations must be received in hard copy at the IBA office.

Hard copy registration forms and fees received:

	on or before 9 December	after 9 December
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:

List of participants

In order for your name to appear in the list of participants, your registration form must be received by 11 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.

Language

All working sessions and Conference materials will be in English.

How to register

Register online by **11 January 2023** at <https://www.ibanet.org/conference-details/CONF2286> 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.

- 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.

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 before 11 January.
- * 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.

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.

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.

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

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

PLEASE ENSURE THAT YOUR NAME AND '[CON2286LONDON]'
APPEAR ON ANY TRANSFER OR DRAFT.

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

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 **3 January 2023**, 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 **3 January 2023** 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.

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.



Registration form

12th Annual London Finance and Capital Markets Conference

16 – 17 January 2023 One Great George Street, London, England



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

REGISTER ONLINE AT WWW.IBANET.ORG/CONFERENCE-DETAILS/CONF2286 TO MAKE IMMEDIATE AND SECURE PAYMENT BY CREDIT CARD AND OBTAIN A TEN 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 _____ 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.

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 **11 JANUARY 2023** ONLINE AT WWW.IBANET.ORG/CONFERENCE-DETAILS/CONF2286
IBA MEMBERS CAN REGISTER ONLINE BY **9 DECEMBER 2022** FOR **£795**. PLEASE SEE 'INFORMATION' FOR FURTHER ONLINE REGISTRATION DETAILS.

HARD COPY REGISTRATION FORMS AND FEES RECEIVED:	on or before 9 December	after 9 December	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	£

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 REGISTER ONLINE 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/CONF2286 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.

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?

- | | | | | |
|---|---|---|-----------------------------------|--|
| <input type="checkbox"/> IBA CONFERENCE | <input type="checkbox"/> OTHER CONFERENCE | <input type="checkbox"/> DIRECT MAIL | <input type="checkbox"/> INTERNET | <input type="checkbox"/> ADVERTISEMENT |
| <input type="checkbox"/> EMAIL | <input type="checkbox"/> EDITORIAL | <input type="checkbox"/> RECOMMENDATION | <input type="checkbox"/> OTHER | |

Please provide further details, quoting code (if applicable)

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 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.

For further details on how your data is used and stored: www.ibanet.org/privacy-policy

PLEASE SEND THE COMPLETED FORM TO INTERNATIONAL BAR ASSOCIATION:

Conference Department

5 Chancery Lane, London WC2A 1LG, United Kingdom

Email: confs@int-bar.org www.ibanet.org

International and digital borders are fading —

*In this changing landscape,
you need a thorough under-
standing of your opportunities,
possibilities, restrictions and
requirements.*

AKD Benelux lawyers can guide you through the complex legal world. We are a Benelux law firm with **over 500 top-class lawyers, tax specialists and staff** whose second nature is to explore beyond their own discipline. We combine our expertise in a wide range of legal fields with knowledge and experience of your business and sector. Our offices in the Netherlands, Belgium and Luxembourg, where we practice Dutch, Belgian and Luxembourg law, provide you with first-rate integrated, comprehensive, international legal services.



More information?
akd.eu or info@akd.eu

Your trusted partner for **international tax matters**

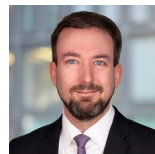
Tax legislation and regulations are changing rapidly and increasing measures are being put in place. Companies must keep abreast of such developments and the impact that could have on their business. Whatever your tax issue is, our market-leading tax practice can provide pragmatic, tailored advice and 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. We are on top of the implementation of the Pillars One and Two, the EC's proposals on the abusive use of shell entities and tax transparency measures.

Present at the conference



Margriet Lukkien
The Netherlands
T +31 20 578 54 18
E margriet.lukkien@loyensloeff.com



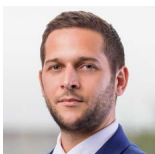
Beat Baumgartner
Switzerland
T +41 43 434 67 00
E beat.baumgartner@loyensloeff.com



Bartjan Zoetmulder
The Netherlands (London office)
T +31 20 578 56 58
E bartjan.zoetmulder@loyensloeff.com



Benno Daemen
Belgium
T +32 2 773 23 67
E benno.daemen@loyensloeff.com



Kévin Emeraux
Luxembourg
T +35 24 66 23 05 70
E kevin.emeraux@loyensloeff.com



What clients say

- "Very dedicated professionals and fully available. Excellent follow up on complex subjects."
- Praised for its "great international experience", as well as its "excellent collaboration with other practice areas within the firm."
- "Loyens tax practice is responsive and thoughtful. They are technically savvy while remaining practical. I usually get advice that can be integrated with other planning and goals and can be acted on." "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."



Leaving no avenue
unexplored in our efforts to
protect your interest



Pestalozzi is a multicultural Swiss business law firm focusing on high-end work for domestic and international clients since 1911. Pestalozzi lawyers are strong and empathic personalities, known for their truly independent approach to advising and representing their clients. We guide and support our clients in their strategic business decisions, anticipate their future challenges and help them solve their critical issues.

Shifting gears towards your future

We do not rest on our laurels. As an innovative Swiss law firm, we keep moving forward to provide you with excellence.



**Schellenberg
Wittmer**
Attorneys at Law



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.

Private Client Tax Committee Overview

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

Taxes Committee Overview

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.

Contact information

International Bar Association

5 Chancery Lane, London WC2A 1LG, United Kingdom

Tel: +44 (0)20 7842 0090

Email: member@int-bar.org

www.ibanet.org