

# A Joint AIJA / IBA Seminar



INTERNATIONAL ASSOCIATION OF YOUNG LAWYERS  
ASSOCIATION INTERNATIONALE DES JEUNES AVOCATS

[www.aija.org](http://www.aija.org)



the global voice of  
the legal profession\*

[www.ibanet.org](http://www.ibanet.org)

- Foundations and Trusts in International Estate Planning
- Governance and Succession Planning for the Family Business

Seminars co-presented by the AIJA Tax Law and Private Client Commissions and the IBA European Regional Forum and supported by the IBA Individual Tax and Private Client Committee.

19-21 June, 2014

**Berlin**

**G E R M A N Y**



With the support of:



Deutscher Anwaltverein  
Arbeitsgemeinschaft  
Internationaler Rechtsverkehr



AIJA IS THE ONLY GLOBAL ASSOCIATION DEVOTED TO LAWYERS AND INHOUSE COUNSEL AGED 45 AND UNDER. AIJA, THROUGH A WIDE RANGE OF MEETINGS, SEMINARS, LAW

COURSES AND ADVOCACY, PROMOTES PROFESSIONAL COOPERATION AND FRIENDSHIP AMONG YOUNG, CAREER BUILDING LEGAL PROFESSIONALS AROUND THE WORLD.

INTRIGUED BY ISSUES ON THE CUTTING EDGE OF INTERNATIONAL LAW? INTERESTED IN BUILDING AN INTERNATIONAL PRACTICE? EAGER NOT ONLY TO BECOME PART OF A NETWORK OF THOUSANDS OF CAREER BUILDING LAWYERS AND INHOUSE COUNSEL FROM ALL OVER THE WORLD, BUT ALSO, WITH A LITTLE EFFORT, TO BECOME THEIR FRIENDS? KEEN TO GO TO SEMINARS RUN BY ENTHUSIASTIC PROFESSIONALS WHO WILL SHARE THEIR IDEAS AND INVOLVE YOU IN DISCUSSIONS ON THE LATEST DEVELOPMENTS IN LAW AND BUSINESS? THEN AIJA IS YOUR ASSOCIATION.

AIJA GIVES LEGAL PROFESSIONALS AN EXCELLENT OPPORTUNITY TO CONTRIBUTE TO IMPORTANT TOPICS CONCERNING THE PROFESSION IN AN INTERNATIONAL ENVIRONMENT. WITHIN AIJA, LAWYERS AND INHOUSE COUNSEL CAN SHARE VIEWS AND EXPERIENCES WITH OTHER COLLEAGUES FROM AROUND THE WORLD AND ENHANCE THEIR PROFESSIONAL SKILLS. WE FOCUS NOT ONLY ON LEGAL SKILLS, BUT EQUALLY IMPORTANTLY ON CONTRIBUTING TO THE BROADER PROFESSIONAL DEVELOPMENT OF OUR MEMBERS, WHICH IS OF PARAMOUNT IMPORTANCE TO THE 21ST CENTURY LAWYER AND INCLUDES NEGOTIATION AND MANAGEMENT SKILLS AND THE ABILITY TO WORK IN A MULTI-CULTURAL ENVIRONMENT. BY JOINING AIJA YOU WILL BENEFIT FROM THE INPUT OF, AND DISCUSSIONS WITH, COLLEAGUES ON AN EQUAL FOOTING. WE DO NOT "LECTURE" – WE "SHARE, LEARN AND BENEFIT".

DEFENDING THOSE PRINCIPLES, WHICH ARE AN INTRICATE PART OF THE LEGAL PROFESSION WORLDWIDE, AIJA IS ALSO COMMITTED TO THE DEFENCE OF HUMAN RIGHTS AND THE SOCIAL RESPONSIBILITY OF LEGAL PROFESSIONALS.



THE INTERNATIONAL BAR ASSOCIATION (IBA), ESTABLISHED IN 1947, IS THE WORLD'S LEADING ORGANISATION OF INTERNATIONAL LEGAL PRACTITIONERS, BAR ASSOCIATIONS 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 OVER 55,000 INDIVIDUAL LAWYERS AND 206 BAR ASSOCIATIONS AND LAW SOCIETIES SPANNING ALL CONTINENTS. IT HAS CONSIDERABLE EXPERTISE IN PROVIDING ASSISTANCE TO THE GLOBAL LEGAL COMMUNITY AS WELL AS BEING A SOURCE OF DISTINGUISHED LEGAL COMMENTATORS FOR INTERNATIONAL NEWS OUTLETS.

GROUPED INTO TWO DIVISIONS – THE LEGAL PRACTICE DIVISION AND THE PUBLIC AND PROFESSIONAL INTEREST DIVISION – THE IBA COVERS ALL PRACTICE AREAS AND PROFESSIONAL INTERESTS, PROVIDING MEMBERS WITH ACCESS TO LEADING EXPERTS AND UP-TO-DATE INFORMATION. THROUGH THE VARIOUS COMMITTEES OF THE DIVISIONS, THE IBA ENABLES AN INTERCHANGE OF INFORMATION AND VIEWS AMONG ITS MEMBERS AS TO LAWS, PRACTICES AND PROFESSIONAL RESPONSIBILITIES RELATING TO THE PRACTICE OF BUSINESS LAW AROUND THE GLOBE. ADDITIONALLY, THE IBA'S HIGH-QUALITY PUBLICATIONS AND WORLD-CLASS CONFERENCES PROVIDE UNRIVALLED PROFESSIONAL DEVELOPMENT AND NETWORK-BUILDING OPPORTUNITIES FOR INTERNATIONAL LEGAL PRACTITIONERS AND PROFESSIONAL ASSOCIATES.

## Seminar A - Foundations and Trusts in International Estate Planning

### Introduction

The seminar on Foundations and trusts in international Estate Planning will be dealing with foundations and trusts, which vehicles offer important advantages from a civil law perspective both in life and death as well as tax planning opportunities. Due to the financial crisis and the debt crisis, governments have been taking measures to tackle tax avoidance by foundations and trusts. Besides discussing these measures and the recognition of trusts in different jurisdictions, we will go into the advantages trusts and foundations offer related to inheritance and matrimonial regimes, immigration and income- and inheritance tax issues, and focus on reasons for opting for either of them in specific circumstances.

The seminar will be a valuable event for lawyers that advise international private clients in cross border situations and will seek for answers to their questions regarding when to opt for either a trust or a foundation (or perhaps some other vehicle) in international Estate Planning, and what are the legal and factual pitfalls to avoid when doing so.

This seminar is perfect for lawyers and tax advisers advising private clients in their national or cross border Estate Planning, legal counsel to family offices and advisers in the non-profit / charity business.

#### VENUE OF THE SEMINAR

The Westin Grand Berlin  
Friedrichstraße 158-164, 10117 Berlin  
Tel: +49 30 2027-0 / Fax: +49 30 2027 3362  
[www.westingrandberlin.com](http://www.westingrandberlin.com)

### Thursday 19 June 2014

19.00 Welcome Reception at the Westin Grand Berlin  
20.00 Dinner (optional - to be paid on spot)

### Friday 20 June 2014

8.15 Registration at the Westin Grand Berlin  
9.15 Welcome - AIJA / IBA Representative  
**Anita Schläpfer**, Schellenberg Wittmer AG, Zurich, President of AIJA  
**Michael Greene**, A&L Goodbody, Dublin, Chair of the IBA Legal Practice Division





## Friday 20 June 2014

### 9.30 Introduction

**Ola Ostaszewska LLM MBA**, Manager of the European Knowledge Group of the IBFD

### 10.00 Inheritance and matrimonial regime for trusts and foundations

Moderator:

**Anna Worwood**, Penningtons Manches LLP, London, UK

Panel:

**Paola Fudakowska** and **Henrietta Mason**, Withers LLP, London, UK

**Catherine Nicholson**, Torkin Manes LLP, Ontario, Canada

**Christian Montana**, Studio Legale Gardenal & Associati, Milan, Italy

**Bart Verdickt**, Cazimir Advocaten, Vilvoorde, Belgium

Content:

**Is there foundation/trust law in your jurisdiction?**

**Are foreign foundations/trusts recognised in your jurisdiction (private international law)?**

**Foundations / trusts and inheritance law**

**Foundations / trusts and matrimonial property law**

### 11.15 Coffee Break

### 11.45 Migration of beneficiaries or settlors of trusts and foundations: common vs civil law

Moderator:

**Ference Ballegeer**, Belgium

Panel:

**Madeleinea Loughrey Grant**, Ireland

**John Wilson**, Sri Lanka

**Thomas Giordani LA**, USA

**Cédric de Pouzilhac**, France

**Adi Seffer**, Germany

Content:

**Immigration law – status: immigration for professional purposes, other purposes?**

**Immigration and emigration, applicable law on existing foundation/trust in former (home) country?**

**To constitute a new foundation/trust in former (home) country after immigration.**

### 13.15 Lunch at the seminar venue

### 14.15 Trusts and foundations in relation to income tax

Panel:

**Niklas Schmidt**, Wolf Theiss Rechtsanwälte, Vienna, Austria

**Andreas Richter**, P+P Pöllath + Partners, Berlin, Germany

**Ryan Myint**, RhtlawTaylor Wessing, Singapore

Content:

**Income tax regime of domestic and foreign foundations/trusts in your jurisdiction?**

### 15.45 Coffee Break

### 16.00 Trusts and foundations in relation to inheritance and gift tax

Moderator:

**Katharina Hemmen**, P+P Pöllath + Partners, Berlin, Germany

Panel:

**Ali Kanani**, Bonnard Lawson, Geneva, Switzerland

**Ville Salonen**, Prunus Attorneys, Tampere, Finland

**An Weyn**, Tiberghien, Brussels, Belgium

**Frederick Bjørn**, Payne Hicks Beach Solicitors, London, UK

Content:

**Gift and inheritance tax issues with regard to domestic and foreign foundations/trusts in your jurisdiction?**

### 17.30 Conclusion of Friday scientific program

19.00 *Cocktail and dinner at restaurant 3 Schwestern, Kunstquartier Bethanien, Mariannenplatz 2, Berlin-Kreuzberg. Transport will not be provided.*

## Saturday 21 June 2014

9.00 *Registration at The Westin Grand, Berlin*

### 9.30 Double taxation issues regarding trusts and foundations

Moderator:

**Diane Nijkamp**, Monterey Tax, Amsterdam, the Netherlands

Panel:

**Stephan Holub**, Holubova Advokati s.r.o., Prague, Czech Republic

**Miles Dean**, Milestone, London, UK

**Markus Parker**, New Quadrant Partners, Cayman Islands

Content:

**Double taxation issues (income tax / inheritance / gift tax) and interaction with immigration status**

11.00 *Coffee break*

### 11.15 Avoidance rules and attacks on trusts and foundations

Moderator:

**Gerd Goyvaerts**, Tiberghien, Antwerp/Brussels, Belgium

Panel:

**Diane Vella Bianco**, TW Management Limited, Malta

**Lucinda Main**, Heenan Blaikie, Toronto, Canada

**Thomas Nigg**, Batliner Gasser Rechtsanwälte, Lichtenstein

Content:

**Tax avoidance rules**

**Attacks on trusts – recent developments**

### 12.45 Conclusion of the scientific program

13.00 *Lunch at the seminar venue*

## Optional social program:

14.30 *Guided bicycle tour through Berlin city centre*

*Guided River boat cruise through Berlin city centre and beyond (optional - to be paid on spot)*

18.00 *Meeting at beer garden Zollpackhof on the banks of river Spree vis-à-vis the Federal Chancellor's Office, Elisabeth-Abegg-Straße 1, 10557 Berlin (optional - to be paid on spot)*

With the support of:



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Attorneys-at-Law · Tax Advisors  
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## Seminar B - Governance and Succession Planning For the Family Business

### Introduction

This seminar will focus on the particular challenges facing family businesses (in which members of the same family have a controlling interest) as their crucial role in building economic prosperity both in Europe and worldwide becomes increasingly recognised. In particular it will take a look at the critical importance for these businesses of effective governance and succession planning. What governance structures can be introduced to encourage appropriate levels of engagement by the family? What succession planning needs to be implemented to ensure a smooth transition in the ownership and management of the business?

This event will provide an in-depth understanding of the dynamics within the family business and the implications for legal advisers. It will also offer practical suggestions and ready to use tools to enable legal practitioners and law firms to provide advice to these businesses.

This seminar is perfect for lawyers in private practice who seek to give effective advice to their family business clients, in-house counsel within family businesses and family offices and other professionals seeking to support these businesses.

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8.15 *Registration at the Westin Grand Berlin*

9.15 **Welcome - AIJA / IBA Representative**

**Anita Schläpfer**, Schellenberg Wittmer AG, Zurich, President of AIJA  
**Michael Greene**, A&L Goodbody, Dublin, Chair of the IBA Legal Practice Division





## Friday 20 June 2014

- 9.30 Introduction to the Family Business**  
Moderator:  
**Chris Owen**, Pennington Manches, United Kingdom  
Panel:  
**Prof. Rainer Lorz**, Hennerkes, Kirchdörfer & Lorz, Germany  
**Ken McCracken**, Withers Consulting Group, United Kingdom  
Content:  
**The growing relevance of family businesses**  
**How family businesses develop**  
**The structural conflicts inherent in a family business**  
**The realities of working in a family business**
- 11.15 Coffee Break**
- 11.30 Governance of the Family Business**  
Moderator:  
**Chris Owen**, Pennington Manches, United Kingdom  
Panel:  
**Wolfram Theiss**, Noerr, Germany  
**David O'Donnell**, Mason Hayes & Curran, Ireland  
**Esther van As**, Loyens & Loeff N.V., The Netherlands  
**Penny Webb**, Familias & Company, United Kingdom  
Content:  
**The importance of effective governance**  
**Governance structures in family businesses**  
**Building a family constitution**  
**Critical governance issues for the family business**  
**Managing the behaviour of family members**
- 13.15 Lunch at the seminar venue**
- 14.15 Succession Planning for the Family Business**  
Moderator:  
**Ines Pöschel**, Kellerhals, Switzerland  
Panel:  
**Prof. Rainer Lorz**, Hennerkes, Kirchdörfer & Lorz, Germany  
**Kira Egorova**, ALRUD Law Firm, Russia  
**Gusztav Bacher**, SZECSKAY, Hungary  
Content:  
**The importance of succession planning for the Family Business**  
**Life cycle stages and critical transitions in the Family Business**  
**The essential stages in succession planning**  
**Building an evolutionary pathway**
- 15.45 Coffee Break**
- 16.00 Case Study**
- 17.30 Conclusion of Friday scientific programme**
- 19.00 Cocktail and dinner at restaurant 3 Schwestern, Kunstquartier Bethanien, Mariannenplatz 2, Berlin-Kreuzberg. Transport will not be provided.**

## Saturday 21 June 2014

- 9.00 Registration at The Westin Grand, Berlin**
- 9.30 The role of the advisor to the Family Business**  
Moderators:  
**Ines Pöschel**, Kellerhals, Switzerland  
**Chris Owen**, Pennington Manches, United Kingdom  
Panel:  
**Kira Egorova**, ALRUD Law Firm, Russia  
**Ken McCracken**, Withers Consulting Group, United Kingdom  
**Penny Webb**, Familias & Company, United Kingdom  
Content:  
**The Challenges of advising the Family Business**  
**The attributes of the Most Trusted Advisor**  
**The role of process consultation**  
**Insights from within the family business**  
**Understanding the family as an emotional system**
- 11.00 Coffee Break**
- 11.15 Case Study Continued**
- 12.45 Conclusion of the scientific program**
- 13.00 Lunch at the seminar venue.**

## Optional social program:

- 14.30 Guided bicycle tour through Berlin city centre**  
**Guided River boat cruise through Berlin city centre and beyond (optional - to be paid on spot)**
- 18.00 Meeting at beer garden Zollpackhof on the banks of river Spree vis-à-vis the Federal Chancellor's Office, Elisabeth-Abegg-Straße 1, 10557 Berlin (optional - to be paid on spot)**



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“Young lawyers of every country stand together. They intend to defend those principles which are common and which they consider to be indivisible from the notion of justice and law.” | AIJA, Declaration of Athens. Adopted, August 27, 1966.



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**INTERNATIONAL ASSOCIATION OF YOUNG LAWYERS  
ASSOCIATION INTERNATIONALE DES JEUNES AVOCATS**

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