



**UP TO 12½
CPD/CLE
HOURS
AVAILABLE***

2nd IBA/CIOT Conference: Current International Tax Issues in Cross-Border Corporate Finance and Capital Markets

11–12 February 2013

Holborn Bars, London, England

A conference presented by the IBA Taxation Section and the Chartered Institute of Taxation European Branch, supported by the IBA European Regional Forum

Now in its second year, this important event on the international tax law calendar will once again deliver input and commentary from some of the world's leading government, industry and private practitioners, covering the latest developments and hot topics, including:

- Interest deductibility – current state of play and direction of travel
- Financing transactions in this environment including conduits, hybrid entities and hybrid instruments
- Hedging including credit default swaps, equivalent payments and managing foreign tax credits
- Taxation of offshore income of financial institutions: CFC rules, managing foreign tax credits
- Use of finance companies by multinationals
- Transfer pricing considerations including guarantees
- Capital raising for banks under regulatory constraint
- Withholding and reporting compliance issues: including FATCA and beneficial ownership
- Impact of GAAR on financing
- Distressed debt issues including debt buybacks

Who should attend?

Tax, corporate, finance and banking lawyers, accountants, bankers and economists.

Programme

Monday 11 February

Conference Co-Chairs

Jack Bernstein *Aird & Berlis, Toronto*

Jonathan Schwarz *Temple Tax Chambers, London*

1130 – 1800 **Registration**

1230 – 1430 **Interest deductibility – current state of play and direction of travel**

Interest deductibility is vital to most businesses, yet significant limits exist and are increasing. Some policymakers are even considering the complete elimination of interest deductions, arguing for a level playing field with dividends to discourage distortions and perceived overleverage.

This panel will discuss interest deductibility limitation policy and rules, including the German rules, which have served as a model for several other European countries, the US rules, with a special focus on inversion transactions, and others. The panel will also note traps for the unwary in respect of loans that qualify as participating loans, and will discuss the consequences of foreign currency loans.

Speakers

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

Friedrich Hey *Debevoise & Plimpton, Frankfurt*

Tom Scott *McDermott, Will & Emery, London*

Jon Sherman *HM Treasury, London*

Jeffrey Trinklein *Gibson Dunn, New York*

Phil West *Steptoe & Johnson, Washington DC*

1430 – 1530 **Financing transactions in this environment including conduits, hybrid entities and hybrid instruments**

The panel on 'Financing transactions in this environment including conduits, hybrid entities and hybrid instruments', will discuss recent tax developments affecting international financing transactions including treatments of conduit and fiscally transparent entities, hybrid entities and hybrid instruments. The panel will include issues such as loss of deductibility, re-characterisation and effect on treaty benefits.

Speakers

Paul Carman *Chapman and Cutler, Chicago; Scholarship Officer, Taxes Committee*

Carlos Ferrer *Cuatrecasas, Goncalves Pereira, Madrid*

Peter Maher *A&L Goodbody, Dublin*

Phil Rogers *DLA Piper, New York*

1530 – 1600 **Coffee/tea break**

1600 – 1700 **Hedging including credit default swaps, equivalent payments and managing foreign tax credits**

This panel will focus on US tax rules that affect hedging strategies conducted by investment funds and other cross-border investors. The discussion will generally cover tax issues raised by notional principal contracts, credit default swaps, and other derivative transactions. In particular, the panel will discuss new rules for withholding taxes imposed on 'dividend equivalent payments' in the context of total return equity swaps and securities lending transactions, as well as other recent developments affecting the international tax treatment of financial products.

Speakers

Richard Andrade *Goldman Sachs, London*

Stuart Leblang *Akin Gump Strauss Hauer & Feld, New York*

Scott Newman *K & L Gates, New York*

Rom Watson *Ropes & Gray, Boston*

1700 – 1800 **Taxation of offshore income of financial institutions (CFC rules, managing foreign tax credits)**

This session will address selected aspects of offshore income and activities of financial institutions. Topics include CFC regimes with respect to 'active' financing, dealer exceptions, intercompany financing and guarantees; possible effect of international tax reform in the US; relevant tax developments in Germany and the UK, taking into account restrictions due to the EU law; nexus issues; global dealing issues; and effective tax planning including in respect of foreign tax credits and foreign currency.

Speakers

Peter Blessing *Shearman & Sterling, New York*

Matthias Geurts *Noerr, Frankfurt am Main*

Prof Guglielmo Maisto *Maisto e Associati, Milan*

Pano Pliotis *GE Capital Solutions, London*

Exhibitor



1800 – 1900 **Drinks reception**

The Library, Holborn Bars

Please indicate on the registration form if you wish to attend.
Only registered delegates and registered guests may attend.

1930 **Conference dinner**

The Bleeding Heart Tavern

Bleeding Heart Yard, 19 Greville Street EC1N 8SJ

Ticket price: £65

Located around the historic Bleeding Heart Courtyard, the Tavern dates back to 1746.

Ticket price: £65

Social event ticket reservations cannot be guaranteed unless payment has been received before 1 February.

Subject to availability.

Transport will **not** be provided.

Continuing Professional Development/Continuing Legal Education

For delegates from countries where CPD/CLE is mandatory, the International Bar Association will be pleased to provide a Conference Certificate of Attendance which, subject to the exact CPD/CLE requirements, may be used to obtain the equivalent accreditation in your jurisdiction.

This conference has been accredited for CPD/CLE by the Solicitors Regulation Authority of England and Wales. New York and Californian attorneys may submit their certificates of attendance issued, and apply this credit earned to their New York and Californian CLE requirement. Delegates should ask staff at the registration desk for information as to how to obtain the hours.

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).



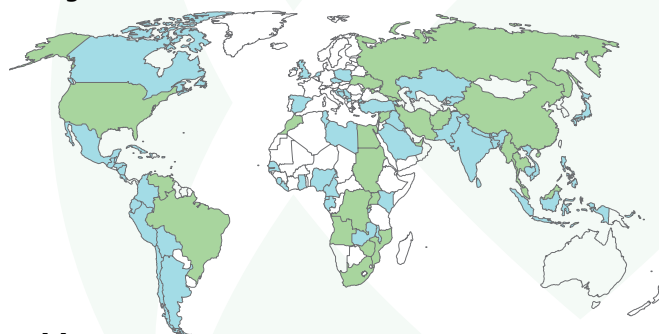
The International Bar Association's Human Rights Institute (IBAHRI)

The International Bar Association's Human Rights Institute (IBAHRI), established in 1995, has become a leading global force in human rights, working to promote and protect the independence of the judiciary and the ability of lawyers to practice freely and without interference under a just rule of law. The IBAHRI runs training programmes and workshops, capacity building projects with bar associations, fact-finding missions, trial observations; issues regular reports and press releases disseminated widely to UN bodies, international governmental and non-governmental organisations and other stakeholders; and undertakes many other projects working towards its objectives.

All our activities are funded by grants and individual donations.

Become a member for just £40 a year – less than £4 a month – to help support our projects.
Your contribution will have a tangible effect on the protection and promotion of human rights around the world.

Visit www.ibanet.org/IBAHRI.aspx for more information, and click **join** to become a member.
Alternatively, email us at hri@int-bar.org.



Our work around the world

 Work carried out prior to 2011  Work carried out in 2011



the global voice of
the legal profession®

0800 – 1730 **Registration**

0830 – 1000 **Use of finance companies by multinationals**

This panel will look at how multinational groups can benefit from the beneficial tax regimes for finance companies, looking at some practical examples of finance companies resident in jurisdictions such as Luxembourg, Belgium and Switzerland. What has been the reaction to the use of these regimes in other tax jurisdictions and what are the practical issues in obtaining these tax benefits?

Speakers

Marcel Buur *Loyens & Loeff, London*

Stuart Chessman *Vivendi, New York; Co-Chair, Taxes Committee*

Chris Harrison *Allen & Overy, London*

Sara Luder *Slaughter and May, London*

Klaus Sieker *Flick Gocke Schaumburg, Frankfurt*

1000 – 1045 **Transfer pricing considerations including guarantees**

A review of current theory and practice as regards related-party loan and guarantee pricing, including a look at some international case law; and thin capitalisation considerations in current economic circumstances

Speakers

Murray Clayson *Freshfields Bruckhaus Deringer, London*

Peter Steeds *HM Revenue & Customs, London*

1045 – 1100 **Coffee/tea break**

1100 – 1200 **Capital raising for banks under regulatory constraint**

This panel will discuss:

- The latest position on BASEL III and new generation capital instruments within the EU: (i) capital requirements regulation and related technical standards issued by the European Banking Authority on own funds, financial conglomerates (ii) recovery and resolution
- For New generation capital instruments, the following will be discussed – Tier II, Additional Tier I, Point of Non-Viability and Bail In, EU and US differences (impact on issuers and holders and tax treatment), level playing field, loss absorption, tax implications of bail in and with US, UK, and Switzerland the interaction with Solvency II

Speakers

Eugen Buck *Rabobank Group, London*

Michael Nordin *Schellenberg Wittmer, Zurich*

Yash Rupal *Linklaters, London*

Jonathan Winstanley *Lloyds Banking Group plc, London*

1200 – 1245 **Withholding and reporting compliance issues (including FATCA and beneficial ownership)**

The panel will discuss current issues in withholding and reporting, focusing especially on FATCA compliance questions and, to a lesser extent, on issues involving withholding tax and beneficial ownership concepts. With respect to FATCA, we will be addressing in particular on practical implementation questions, and specifically on the Intergovernmental Agreements (IGAs), how they will be implemented in the various jurisdictions that are parties to these agreements (focusing on the UK) and how persons that are subject to various IGAs and the basic rules will coordinate compliance among their various branches and affiliates. With respect to

beneficial ownership, we will discuss current developments with respect to derivatives and the extent to which a derivative represents beneficial ownership of the 'underlying' obligation and/or is treated for tax purposes as being the equivalent of beneficial ownership.

Speakers

Tim Adam *Rabobank Group, London*

Andrew Solomon *Sullivan & Cromwell, New York*

Malcolm White *HM Revenue & Customs, London*

1245 – 1330 **Buffet lunch**

1330 – 1545 **Impact of GAAR on financing**

- Can the way of financing be a misuse by itself?
- What is the relationship of general misuse provisions to the explicit misuse provisions like interest barrier rules, thin cap, treaty shopping and similar rules?
- Does GAAR work in outbound, how in inbound cases?
- Can the use of different categorisations of the same way of financing in different countries be a misuse?
- Is there a general misuse reservation in double tax treaties?
- Can the avoidance of foreign taxes be a misuse?
- What are the consequences of GAAR in cross-border cases?
- Can the application of GAAR even provoke double taxation?
- Do the competent authorities have a function in this respect?

Speakers

Aseem Chawla *MPC Legal, New Delhi*

Eric Chun *Ernst & Young, New York*

Heather Gething *Herbert Smith, London*

Wilhelm Haarmann *Haarman, Hemmelrath & Partners, Frankfurt*

Stephen Hoyle *DLA Piper UK, London*

William Thompson *Minter Ellison, Brisbane*

Barbara Worndl *Aird & Berlis, Toronto*

1545 – 1600 **Coffee/tea break**

1600 – 1730 **Distressed debt issues including debt buybacks**

A full discussion of the issues arising from debt becoming distressed, and what happens next:

- Can a debtor restructure the debt without triggering a tax charge on a waiver or buy-in of debt?
- Does the accounting treatment affect the analysis?
- Can an acquirer of distressed debt shelter his profits from tax?
- How does the holder of distressed debt secure tax relief?
- What planning possibilities remain, particularly in an environment becoming ever more hostile to techniques which might be regarded as tax avoidance?
- Does the use of a local collecting agent cause problems for an offshore owner of the debt, or can it help address withholding tax issues?

Speakers

Richard Clegg *Wolf Theiss, Sofia*

Albert Collado *Garrigues, Barcelona; Co-Chair, IBA Taxes Committee*

Christophe Joosen *Nauta Dutilh, Luxembourg*

Mark Weinstein *Hogan Lovells, New York*

Simon Yates *Travers Smith, London, Newsletter Editor, IBA Taxes Committee*

Information

Date

11–12 February 2013

Venue

Holborn Bars
138–142 Holborn
London EC1N 2NQ
Tel: +44 (844) 980 2327
Fax: +44 (20) 7353 9291

Language

All working sessions and conference materials will be in English.

How to register

Register online by 1 February 2013 at www.ibanet.org/conferences/conf467.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 Judith Hawkes at the IBA together with your payment. You should receive emailed confirmation of your registration within five days; if you do not then please contact Judith Hawkes at judith.hawkes@int-bar.org.

Fees

Online registrations received:

	<i>on or before 4 January</i>	<i>until 30 January</i>
IBA/ CIOT member	£425	£515
Non-member *	£560	£650
Young lawyers (under 30 years)	£320	£650
Academics/judges (full-time)	£320	£650
Public lawyers	£320	£650
Corporate counsel	£380	£650
Guest fees	£25	£25

After **1 February** registrations must be received in hard copy at the IBA office.

Hard copy registration forms and fees received:

	<i>on or before 4 January</i>	<i>after 4 January</i>
IBA/ CIOT member	£470	£570
Non-member *	£620	£720
Young lawyers (under 30 years)	£355	£720
Academics/judges (full-time)	£355	£720
Public Lawyers	£355	£720
Corporate counsel	£425	£720
Conference dinner	£65	£65
Guest fee	£25	£25

* 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.
- 4) Take advantage of IBA Special Offers.

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. Full details of how to join can be found 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 process your registration.

Fees include:

- Attendance at all working sessions
- Conference materials, including any available speakers' papers submitted to the IBA before 1 February.
- Access to the above conference working materials from the IBA website (www.ibanet.org) approximately seven days prior to the conference
- Lunch on Tuesday
- Tea and coffee during breaks
- Invitation to drinks reception on Monday 11 February
- UK VAT currently at 20 per cent

Please note that registrations are not transferable.

Guest fees include:

- Invitation to drinks reception on Monday 11 February

Guests must **not** be a member of the legal profession and are not permitted to attend working sessions. Checks are made to ensure members of the legal profession are not registered as guests, if this is the case, registration will be refused unless the guest registers as a full delegate for the conference. Only registered guests (ie, those paying the guest fee) are eligible to participate in the social programme.

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 **30 January** at the latest.

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.

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 Sponsorship department at the IBA (sponsorship@int-bar.org).

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.



Payment of registration fees

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.**

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.**

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.

Credit card payments: by Visa, MasterCard or American Express.

No other cards are accepted.

PLEASE ENSURE THAT YOUR NAME AND 'CON467LONDON' APPEAR ON ANY TRANSFER OR DRAFT.

Hotel accommodation

The IBA has reserved a limited number of guestrooms for the nights of 11 and 12 February inclusive at the Chancery Court Hotel.

The following rates are per room, per night and exclusive of breakfast and VAT:

Single: £280
Double: £280

Subject to availability, the rates quoted apply if booked by 6 February via the official accommodation agent, Judy Lane Consulting (JLC). This is a limited block of rooms so please book early as rates and availability cannot be guaranteed. To make a reservation:

Complete the 'Accommodation form' and return to JLC as soon as possible to benefit from the special IBA rate:

JLC

Tel: +44 (0) 1293 888 352
Fax: +44 (0) 870 912 2511
Email: esther@judylaneconsulting.com

All reservations will be acknowledged, by email, within 48 hours of receipt. Bookings cannot be made without a credit card number. Any subsequent amendment to your reservation must be made in writing to JLC. If you do not receive email confirmation of your reservation or amendment/cancellation, please contact JLC by telephone. Subject to availability, JLC can accept reservations up until five days prior to the conference. Thereafter, all reservations should be made direct with the hotel, quoting 'IBA Conference' as the reference.

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 conference in venues of a suitable size for the event; however there are times when our conferences may sell out. Should this happen, prospective delegates will be informed and a waitlist will operate. The waitlist 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 the conference without a confirmed place at the event.

Cancellation of registration

If cancellation is received in writing at the IBA office by **11 January**, fees will be refunded less a 25 per cent administration charge. We regret that no refunds can be made after this date.

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.

Cancellations may be made up until 1 February.

Please note that in the event of any cancellations or no-shows, rooms will be charged to the individual guest's credit card given at the time of booking.

By completing the 'Accommodation form', you enter into an agreement with the hotel regarding credit card guarantees, cancellation/no-show terms and conditions and room rates. Neither the IBA nor JLC can accept responsibility for hotel accommodation disputes between a delegate and the hotel.

Disabled access

The Holborn Bars is wheelchair accessible. Please notify us if you require special assistance.

Social programme

1930 Monday 11 February Conference dinner

Bleeding Heart Tavern
Bleeding Heart Yard
19 Greville Street
London EC1N 8SJ

Ticket price: £65

Social event ticket reservations cannot be guaranteed unless payment has been received before **1 February**, subject to availability.

Registration form



2nd IBA/CIOT Conference

Current International Tax Issues in Cross-Border Corporate Finance and Capital Markets

11–12 February 2013 Holborn Bars, London

Please read the 'Information' section before completing this form and return it together with your payment to Judith Hawkes at the address overleaf.

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 _____

Tel _____ Fax _____

Email _____

Guest _____

Guests are not entitled to attend the working sessions. No member of the legal profession may be registered as a guest.

Special dietary requirements _____

TO OBTAIN A TEN PER CENT DISCOUNT ON THE FEES BELOW,
PLEASE REGISTER BY **30 JANUARY** ONLINE AT **WWW.IBANET.ORG/CONFERENCES/CONF467.ASPX**.
IBA MEMBERS CAN REGISTER ONLINE BY **4 JANUARY** FOR **£425**
PLEASE SEE 'INFORMATION' FOR FURTHER ONLINE REGISTRATION DETAILS.

Hard copy registration forms and fees received:	on or before 4 January	after 4 January	amount payable
IBA/ CIOT member	£470	£570	£
Non-member*	£620	£720	£
Young lawyers (under 30 years)	£355	£720	£
Academics/judges (full-time)	£355	£720	£
Public lawyers	£355	£720	£
Corporate counsel	£425	£720	£
Guest	£25	£25	£

Guests are not entitled to attend the working sessions. No member of the legal profession may be registered as a guest.

Social function

Conference dinner Number of tickets _____ @ £65 £

One dinner ticket for each delegate and registered guest is permitted.

Social function ticket reservations are subject to availability and cannot be guaranteed unless payment has been received before **1 February**.

TOTAL AMOUNT PAYABLE £

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.

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

FULL PAYMENT MUST BE RECEIVED IN ORDER TO PROCESS YOUR REGISTRATION.

PLEASE NOTE THAT REGISTRATIONS ARE NOT TRANSFERABLE.



Payment details

- ☐ I enclose a cheque/bank draft made payable to the IBA 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.
- ☐ Please charge the total amount due to my (delete as appropriate) Visa/MasterCard/American Express. *Other cards are not accepted.*

Card number _____ Start date _____ Expiry date _____

Name of cardholder _____

Signature _____ Date _____

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)

IBA listings are provided to relevant third parties for marketing purposes. The IBA will treat your personal information with the utmost respect and in accordance with UK data privacy laws.

If you are agreeable to passing on your details, please tick this box ☐

If you do **not** wish to receive IBA information and materials, please tick this box ☐

Your details will however be included in the list of participants.

Please send the completed form to:

International Bar Association**Judith Hawkes**

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

Tel: +44 (0)20 7842 0090 Fax: +44 (0)20 7842 0091

Email: judith.hawkes@int-bar.org www.ibanet.org

For office use only Payment _____ Banked _____ Processed _____

Accommodation form



2nd IBA/CIOT Conference

Current International Tax Issues in Cross-Border Corporate Finance and Capital Markets

Please refer to the 'Hotel accommodation' section before completing this form

RETURN TO: **JLC** TEL: +44 (0) 1293 888 352 FAX: +44 (0) 870 912 2511 EMAIL: ESTHER@JUDYLANECONSULTING.COM.
SUBJECT TO AVAILABILITY, JLC CAN ACCEPT RESERVATIONS UP UNTIL **6 FEBRUARY**.
THEREAFTER, PLEASE CONTACT THE HOTEL DIRECT, QUOTING 'IBA CONFERENCE' AS THE REFERENCE.

Personal details *(Please attach your business card or write in block capitals)*

Title _____ Given name _____ Family name _____

Firm/company/organisation _____

Address _____

Tel _____ Fax _____

Email _____

(Please print clearly as your reservation will be confirmed by email. If you do not receive confirmation of your reservation, please contact JLC by telephone.)

Accommodation requirements

Arrival date _____ Departure date _____

☐

Single: £280 per night

☐

Double: £280 per night

Prices are excluding VAT and breakfast

Any special requirements

(We will do our best to accommodate these requests but cannot make any guarantees.)

Accommodation guarantee

Reservations cannot be made without a valid credit card number (Visa, MasterCard, American Express and Diners Club are accepted)..

Card number _____ Start date _____ Expiry date _____

Name of cardholder _____

Signature _____ Date _____

BY COMPLETING THE 'ACCOMMODATION FORM', YOU ENTER INTO AN AGREEMENT WITH THE HOTEL REGARDING CREDIT CARD GUARANTEES, CANCELLATION/NO-SHOW TERMS AND CONDITIONS AND ROOM RATES. NEITHER THE IBA OR JLC CAN ACCEPT RESPONSIBILITY FOR HOTEL ACCOMMODATION DISPUTES BETWEEN A DELEGATE AND THE HOTEL.

For official use only

Date form recd _____ Date registration _____

Confirmation number _____ Comments _____

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- Start in January or July each year
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- We supply an extensive suite of user-friendly, practical course material including electronic learning aids

You choose your pace of learning

- Modular course design enables you to determine your own pace of learning
- S-mode modules start in January and July each year

Register now and take that step for educational and career development



'It has exceeded my expectations...this course in its entirety is the best study experience that I have had.'



'The i-tutorials are very easy to use and informative, an excellent way for busy practitioners to learn.'

Module

Business, finance and the legal services market
International intellectual property practice
International commercial legal practice
International public companies practice
International capital markets and loans practice
International mergers and acquisitions practice
International antitrust practice
International business organisations
International arbitration practice
International joint ventures

First available start date

January 2013
January 2013
January 2013
January 2013
January 2013
January 2013
January 2013
January 2013
January 2013
January 2013

For further information, and to register please e-mail: llm@lawcol.co.uk

www.college-of-law.co.uk/llm



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the global voice of
the legal profession

The energetic and prosperous city of Boston is renowned for its cultural facilities, world-class educational establishments, and its place at the forefront of American history. As New England's social and commercial hub, home to a number of major national and international businesses, and one of the oldest operational sea ports in the western hemisphere, Boston is a fitting and inspiring setting for the International Bar Association's 2013 Annual Conference.

WHAT WILL BOSTON 2013 OFFER?

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- More than 180 working sessions covering all areas of practice relevant to international legal practitioners
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- Registration fee which entitles you to attend as many working sessions throughout the week as you wish
- Up to 25 hours of continuing legal education and continuing professional development
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To register your interest, please contact: **International Bar Association**

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www.ibanet.org/conferences/Boston2013

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 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 45,000 individual lawyers and over 200 bar associations and law societies spanning all continents. It has considerable expertise in providing assistance to the global legal community.

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.

The IBA's Bar Issues Commission provides an invaluable forum for IBA member organisations to discuss all matters relating to law at an international level.

The IBA's Human Rights Institute works across the Association to promote, protect and enforce human rights under a just rule of law, and to preserve the independence of the judiciary and the legal profession worldwide.

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 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.

Additionally, the Taxes Committee works with the following committee to form the Taxation Section.

Contact Information:

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Chartered Institute of Taxation

The CIOT is the leading body in the UK for taxation professionals dealing with all aspects of taxation. Its primary purpose is to promote education in taxation. One of its key aims is to achieve a more efficient and less complex tax systems for all. The Institute's comments and recommendations on tax issues are made solely in order to achieve this aim; it is an entirely apolitical organisation.

Membership of the CIOT is by examination; nationally recognised as the gold standard of UK taxation education.

The Institute supports its 15,000 members and 4,000 students throughout their tax careers, providing assistance through its London-based head office and worldwide network of 34 branches. The CIOT is a registered charity, number 1037771 and a regulatory body for the purposes of anti-money laundering supervision of tax practitioners.



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