



2020 EUROPEAN SPRING 'VIRTUAL' CONFERENCE

AGENDA

FRIDAY, MAY 29, 2020

| | | |
|---------------|--|---|
| 13.45 - 14.00 | LOGIN (DETAILS TO BE PROVIDED) | |
| 14.00 - 14.15 | Virtual welcome | Michael Cadesky |
| 14.15 - 14.30 | Cyprus as Host Country next time around | Nairy Der Arakelian-Merheje Alexis Joannides |
| 14.30 - 15.15 | The return of the withholding taxes | Paul Kraan |
| 15.15 - 16.00 | Substance requirements | Gary Ashford |
| 16.00 - 16.45 | DAC6 - to be continued and in what way? | Dick Barmentlo |
| 16.45 - 17.30 | US Tax Reform - two years down the line | Stanley Ruchelman Galia Antebi |
| 17.30 - 17.45 | Craziness in international tax (wrap-up) | John Graham |
| 17.45 - 18.00 | VIRTUAL FRIDAY AFTERNOON DRINKS | |

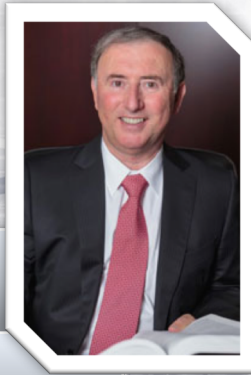
Tips for Viewing Today's Webinar

- ◉ **Questions or Comments?** Use the “Chat” feature or “Write us” to submit a question.
- ◉ **Dropped Audio:** Try F5 on your keyboard to refresh the page.
- ◉ **Leaving the Event Without Logging Out:** If you can't rejoin the event because “You already have an active session,” wait three minutes before trying to login again.
- ◉ **Not Coming Back From a Break:** If you suspect the event has begun again but you are still in break, try F5 on your keyboard to refresh the page.
- ◉ **If you are still having difficulties, please call us at** +1 610 328 7086 option 3
- ◉ **A Better Experience:** Change browsers - we recommend Google Chrome or Mozilla Firefox for best user experience. If you're using an iPhone, please use the Safari web browser; if you're using an Android phone, please use Google Chrome.
- ◉ **Revisiting Slides:** Use the “Previous” and “Next” tabs to go back and forward within the slides independently from the instructor's slide control.
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MICHAEL CADESKY

FCPA, FCA, FTIHK, CTA, TEP
Managing Partner, Cadesky Tax, Toronto, Canada

EXPERTISE

Canadian and international tax, foreign investment into Canada, international acquisitions, tax treaties, Canada/U.S. tax, estate planning, transfer pricing, tax disputes. 30 years experience in Canadian and international taxation. Familiar with tax systems of more than 30 countries.

PROFESSIONAL HIGHLIGHTS

- Managing Partner, Cadesky Tax, Canadian and International Tax Specialists, Toronto
- Chair, CPA Canada Tax Committee for Small and Medium-Sized Enterprises
- Chair, Lee, Cadesky & Company Limited, International Tax Consultants, Hong Kong
- Elected Fellow of CPA Ontario (FCA Designation)
- Past Governor, Canadian Tax Foundation
- Chairman, Society of Trust and Estate Practitioners (STEP Worldwide), 2004—2006; Chair, STEP Canada, 1998—2004; currently Vice President of STEP Worldwide
- Recipient Geoffrey Shindler Award for Outstanding Contribution to the profession, 2013, STEP's highest award
- Chairman, Tax Specialist Group (TSG), 1999—present
- Chairman, International Tax Specialist Group (ITSG), 2005—present
- Author of numerous papers on Canadian and international taxation, lecturer and media commentator on tax issues
- Editor-in-Chief, *Taxation of Real Estate in Canada* (Carswell), co-author, *Trusts and International Tax Treaties* (Tottel), *Taxation at Death* (Carswell), *Towards Greater Fairness in Taxation, A Model Taxpayer Charter* (IBFD)
- Frequent speaker at professional seminars in Canada, the Caribbean, Europe, and Asia
- Advised on tax policy and administration to Minister of National Revenue, Auditor General, Department of Finance, Canada Revenue Agency and several foreign governments
- Board member, Asia Oceania Tax Consultants Association (AOTCA) and STEP USA

AFFILIATIONS

- CPA Canada
- CPA Ontario (Fellow)
- Society of Trust and Estate Practitioners
- International Fiscal Association
- Taxation Institute of Hong Kong
- Canadian Tax Foundation

LANGUAGES

English, Mandarin

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NAIRY DER ARAKELIAN-MERHEJE

LLB, SOLICITOR – ADVOCATE

Managing partner, Der Arakelian-Merheje LLC, Nicosia, Cyprus

EXPERTISE

More than 18 years experience in commercial, company and private international law, with a focus on international tax planning and corporate structures, mergers & acquisitions, registering and administering international businesses, employment law, administration of estates and wills, succession planning and implementation, trademarks, facilitating Eastern European trade, distribution agreements, leases and leasing, joint ventures, offshore trusts and debt collection.

PROFESSIONAL HIGHLIGHTS

- Founder of Nairy Der Arakelian-Merheje Law Office, domestic and international business tax planning specialists
- Commercial and corporate lawyer with Tassos Papadopoulos & Co., the law office of the ex-president of the Republic of Cyprus, 1989-1996
- The first internal legal advisor of the Louis Tourist Group, the biggest travel and hotel agency in Cyprus

AFFILIATIONS

- AVRIO ADVOCATI – European Lawyers Network
- Cyprus Bar Association European Bar Association
- International Bar Association

LANGUAGES

Greek, English, French, Armenian

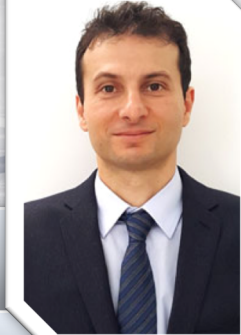
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ALEXIS JOANNIDES

Director, Joannides + Co Ltd., Nicosia, Cyprus

EXPERTISE

Cyprus tax, International tax planning for businesses and individuals.

PROFESSIONAL HIGHLIGHTS

- Director at Joannides + Co Ltd
- Tax advisor at Multiconsult Taxation Ltd

AFFILIATIONS

- Institute of Chartered Accountants of England and Wales
- Institute of Certified Public Accountants Cyprus
- Accountants Global Network International

LANGUAGES

Greek, English

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PAUL KRAAN

Partner, Van Campen Liem, Amsterdam, Netherlands

EXPERTISE

Paul Kraan is specialized in international tax planning and structuring, advising high net worth individuals, multinational enterprises, as well as investment funds and their managers on Dutch and Luxembourg tax aspects of their investments, including international dimensions such as the application of EU law and bilateral (tax) treaties. He has ample experience with cross-border transactions, both corporate restructurings and mergers and acquisitions and has litigated a substantial number of cases before the Dutch tax courts.

PROFESSIONAL HIGHLIGHTS

- Master of Laws in Tax Law from the University of Amsterdam (1997)
- Master of Science in Fiscal Economics from the University of Amsterdam (1997)
- Master of Laws in Civil Law from the University of Amsterdam (2000)
- Admitted to the Amsterdam bar since July 1998
- Partner at Van Campen Liem since 2012 (previously with Baker & McKenzie and KPMG Meijburg & Co)
- Board Member of the Netherlands Association of Tax Attorneys since 2016
- Speaks regularly at courses and seminars

AFFILIATIONS

- Netherlands Association of Tax Attorneys
- Netherlands Association of Tax Advisors
- International Bar Association (IBA), Tax Committee
- International Fiscal Association (IFA), Dutch branch

LANGUAGES

Dutch, English, French, German

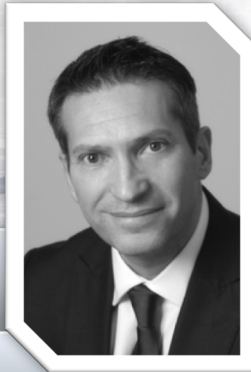
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GARY ASHFORD

Partner, Harbottle & Lewis LLP, London, United Kingdom

EXPERTISE

Worldwide experience with international tax law. Particular strength is the area of the tax controversy, disputes and those accused of tax fraud. Works with high net worth individuals, trusts and companies to manage their international tax affairs, providing specific advice on the UK non-domicile rules. As an expert on international transparency matters, provides expert advice to international structures on matters such as FATCA and the Common Reporting Standard (CRS). Has specific expertise in Financial Services, and Sports and Entertainment.

PROFESSIONAL HIGHLIGHTS

- Member of the Council of Chartered Institute of Taxation
- Member of Professional Standards and Management of Taxes Technical Committees (Chartered Institute of Taxation)
- Former Partner National Head of Disputes at RSM Tenon
- Head of Tax Investigations to Midlands, Grant Thornton
- Consultant at Ernst & Young Financial Services and Tax Risk Team
- Former Tax Inspector (HMRC)
- Author of Serious Tax Investigations and Offshore Tax Matters Bloomsbury Publishing
- Committee Member of ICAEW Tax Investigations Practitioner Group.

AFFILIATIONS

- Chartered Institute of Taxation
- Association of Tax Technicians
- ICAEW Tax Investigations Practitioner Group
- International Tax Specialist Group

LANGUAGES

English

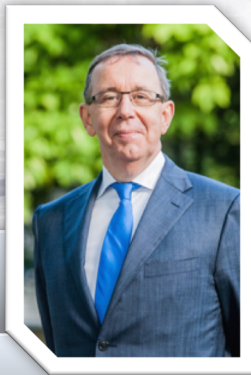
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DICK BARMENTLO

Attorney-at-law, FT-advocaten, Amsterdam and Nijmegen

EXPERTISE

Extensive experience in tax controversy and criminal tax law, both in the Netherlands and worldwide. Represents clients, both private parties and companies, in proceedings before lower courts and the Supreme Court. Works also on Voluntary disclosure, Anti Money Laundering, strategic arrangements with tax authorities such as horizontal monitoring and other issues of professional law.

PROFESSIONAL HIGHLIGHTS

- Member of Dutch Association of Tax Advisers (NOB)
- Member of the Professional Affairs Committee of the NOB
- Member of the Formal Tax Law section of the NOB
- Member of the General Assembly and the Professional Affairs Committee of the Confederation Fiscale Européenne
- Former head of the Tax Litigation Group of KPMG Meijburg

AFFILIATIONS

- Dutch Association of Tax Advisers (NOB)
- Netherlands Bar Association (NOVA)
- Dutch Tax Lawyers Association (NVAB)
- Taxation Studies Association
- Association of Tax Division Cassation Specialists (VCSB)
- International Tax Specialist Group

LANGUAGES

Dutch, English, German

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STANLEY C. RUCHELMAN

ATTORNEY AT LAW

Chairman, Ruchelman P.L.L.C., New York, USA

EXPERTISE

Tax planning for privately held transnational business operations, with emphasis on intercompany transactions, transfer pricing, worldwide reorganizations, and structuring investments in the United States. representing companies in administrative matters with the IRS, State tax authorities and tax controversies.

PROFESSIONAL HIGHLIGHTS

- Chairman of Ruchelman P.L.L.C.
- Past Chair of the Committee on U.S. Activities of Foreigners and Tax Treaties, Section of Taxation, American Bar Association
- Past member of Council, USA Branch, International Fiscal Association
- Frequent lecturer on international taxation for organizations including the Practicing Law Institute, New York University Tax Institute, the American Bar Association, the International Fiscal Association and The Society of Trust and Estate Practitioners.
- Author or co-author of numerous articles on international taxation, including "Outbound Acquisitions: European Holding Company Structures" published annually by the Practicing Law Institute, "Hybrid Entities In Cross Border Transactions: The Canadian Experience-the U.S. Response," published annually by the Practicing Law Institute, "The Good, The Bad, & The Ugly: Recent Cases Addressing International Tax Transactions," Vol. 24, No. 2 *International Tax Journal* 1 (Spring 1998)

AFFILIATIONS

- New York State Bar
- District of Columbia Bar
- American Bar Association, Section of Taxation
- International Fiscal Association
- Society of Trust and Estate Practitioners

LANGUAGE

English

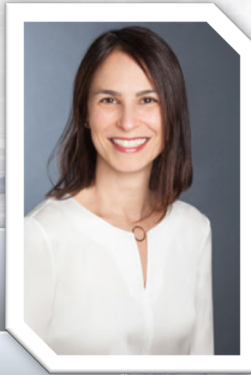
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GALIA ANTEBI

Managing Member, Ruchelman P.L.L.C., New York, USA

EXPERTISE

Assisting Foreign Financial Institutions and Non-Financial Foreign Entities on implementing systems to meet F.A.T.C.A. compliance rules. This includes portal registration, due diligence and reporting requirements, where appropriate. Tax planning for privately held businesses and high net worth individuals in connection with investments into and out of the U.S.

PROFESSIONAL HIGHLIGHTS

- Head of the F.A.T.C.A. practice of Ruchelman P.L.L.C.
- Co-author of Financing a U.S. Subsidiary – Debt vs. Equity, published in Journal of Taxation and Regulation of Financial Institutions, July/August 2014, Vol 27/No.6.
- Guest Speaker on F.A.T.C.A. for the American – German Business Clubs in Munich and in Frankfurt, Germany.
- Master of Laws in Taxation from the Graduate Tax Program at the NYU School of Law.

AFFILIATIONS

- Member of the New York Bar
- Member (inactive) of the Israel Bar Association

LANGUAGES

English, Hebrew

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JOHN H. GRAHAM

BCOM, MECON, FCA

Partner, Graham, Smith & Partners, Amsterdam, Netherlands

EXPERTISE

25 years experience in Dutch and international taxation, foreign investment into Europe, international acquisitions and reorganisations, tax treaties, estate planning and tax litigation. Familiar with tax systems of a range of European countries and Australia.

PROFESSIONAL HIGHLIGHTS

- Partner and founder of Graham Smith & Partners International Tax Counsel, Amsterdam
- Founding member, International Tax Specialist Group
- Past chairman of International Tax Committee of one of the 10 largest accounting networks
- Speaks regularly at courses and seminars in countries around the world
- Appeared in videos on tax reform in the Netherlands and VAT in the EU
- Has published many articles on tax matters in Dutch and international journals

AFFILIATIONS

- Institute of Chartered Accountants of England and Wales
- Nederlandse Orde van Belastingadviseurs (Dutch Order of Tax Advisors)
- Nederlandse Instituut van Registeraccountants (Dutch Institute of Registered Accountants)
- International Fiscal Association
- Society of Trust and Estate Practitioners

LANGUAGES

English, Dutch, French, German, some Italian and Russian

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