

# 2019 SPECIAL INTEREST SPOTLIGHT SESSIONS PRESENTS:

## AFTERNOON SESSION

# Multiple Taxation on Death: The Taxpayer's Nightmare

Presented by:



Cross-Border Estates  
SPECIAL INTEREST GROUP

Friday 22 November 2019

Hilton London Bankside, 2-8 Great Suffolk Street, London SE1 0UG, United Kingdom

## Planning strategies to minimise your cross-border clients' exposure to multiple taxation on death.

### Event Focus

This Spotlight Session will address the complex and challenging issue of multiple taxation on death. With increasing globalisation of taxpayers, beneficiaries and assets, the spectre of the taxpayer's nightmare of double and even triple taxation on death is a reality. Practitioners need to be able to identify client situations in which multiple taxation can arise and seek solutions to address it.

### Why attend?

Through panel discussions with knowledgeable speakers from diverse jurisdictions, this session will provide a unique opportunity to explore:

- how various jurisdictions tax on death
- available exemptions and deductions
- treaty relief
- planning strategies to minimise tax on death in a multi-jurisdictional context

Case studies will be used based on specific jurisdictions to highlight multiple taxation that can arise if no planning is undertaken. Solutions will be proposed to reduce the tax burden on death. The session will conclude with a general discussion on needed tax reform and recent EU initiatives to address multiple taxation on death, as well as steps to be taken to increase awareness of these critical issues.

### Delegate Fees: (For this session only\*)

STEP Cross-Border Estates SIG Member:	£100
STEP Member:	£120
Non-member:	£140

\*This conference forms part of a full day of special interest sessions comprising seven options. You can choose from breakfast, morning or afternoon sessions - or if you stay the whole day you receive **15% off your total booking**, plus free attendance to a networking lunch!

**Qualifies for 3 hours of structured training under STEP and other self-certified CPD schemes**

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### Agenda

1.15pm - 2.15pm
<b>Arrival, Registration and Networking Buffet Lunch</b>
2.15pm - 2.20pm
<b>Welcome</b> Andrew Godfrey TEP, Partner, Russell-Cooke LLP and Chair, STEP Cross-Border Estates Special Interest Group
2.20pm - 3.35pm
<b>Taxation on Death In....</b> <ul style="list-style-type: none"><li>• <b>UK:</b> Ruth Hughes, Barrister, 5 Stone Buildings</li><li>• <b>Belgium:</b> Bart Verdickt TEP, Partner, Greenille by Laga</li><li>• <b>France:</b> Patrick Delas TEP, Solicitor and Avocat, Russell-Cooke LLP</li><li>• <b>Canada:</b> Margaret O'Sullivan TEP, Managing Partner, O'Sullivan Estate Lawyers LLP</li><li>• <b>USA:</b> Paula Charpentier TEP, Individual Global Tax Planning Senior Manager-Private Client Services, EY Societe d'Avocats</li><li>• <b>Brazil:</b> Ana Claudia Akie Utumi TEP, Tax Lawyer, Utumi Advogados</li></ul>
3.35pm - 3.55pm
<b>Refreshment Break</b>
3.55pm - 5.00pm
<b>Planning to Minimise Multiple Taxation</b>
<b>Case Study 1</b> <b>Introduced and Moderated by:</b> Andrew Godfrey TEP, Russell-Cooke LLP <b>Panellists:</b> <ul style="list-style-type: none"><li>• <b>Brazil:</b> Ana Claudia Akie Utumi TEP, Utumi Advogados</li><li>• <b>Canada:</b> Margaret O'Sullivan TEP, O'Sullivan Estate Lawyers LLP</li><li>• <b>France:</b> Patrick Delas TEP, Russell-Cooke LLP</li></ul>
<b>Case Study 2</b> <b>Introduced and Moderated by:</b> Andrew Godfrey TEP, Russell-Cooke LLP <b>Panellists:</b> <ul style="list-style-type: none"><li>• <b>Belgium:</b> Bart Verdickt TEP, Greenille by Laga</li><li>• <b>UK:</b> Ruth Hughes, 5 Stone Buildings</li><li>• <b>USA:</b> Paula Charpentier TEP, EY Societe d'Avocats</li></ul>
5.00pm - 5.25pm
<b>Multiple Taxation on Death: Tax Reform and Raising Awareness</b> Timothy Lyons QC TEP, Barrister, 39 Essex Chambers
5.25pm - 5.35pm
<b>Chairman's Closing Remarks</b> Opportunity for audience feedback as to how the SIG can continue to best serve you
5.35pm
<b>Conference Close</b>

Event code: 5004