

Proudly Presents
A HITCHHIKER'S GUIDE TO INTERNATIONAL TAX PLANNING

Auditorium, 2nd level, SGX Centre 1, 2 Shenton Way, Singapore
2 February 2009 (Monday) • 5.00 - 7.30pm

About this Seminar

You may be involved in setting up, administering or advising upon offshore trust and company structures - but do you understand all of the tax reasons for their existence? For most structures, tax planning is the primary motive and for the rest, it is still a significant factor. It is difficult enough to understand the tax of one jurisdiction, let alone the dozens that most trust practitioners will come across in their daily work. This seminar will therefore look at the building blocks of tax systems across the world, drawing together common themes and strategies for planning. This will include an examination of:

- death taxes
- the principle of situs and how this affects taxation
- withholding taxes and how they work
- tax on intangible property and how to avoid it
- using tax treaties and how they influence the architecture of offshore structures
- capital gains taxes
- transfer pricing - what is it and how to do it

This seminar is pitched at an **INTRODUCTORY** level.

seminar Programme

5.00 - 5.15pm	<i>Registrations & Refreshments</i>
5.00 - 5.15pm	<i>Opening Remarks & Overview by Chairperson:</i>
	<i>Mr. William Lexmond - President, STEP Singapore</i>
5.30 - 6.45pm	<i>A Hitch-Hikers Guide To International Tax Planning</i>
	<i>Mr. James Quaraby ATT, TEP, Solicitor - Partner and Head of International Taxation, Thomas Eggar, United Kingdom</i>
6.45 - 7.00pm	<i>Q&A Session & Closing Remarks</i>
7.00 - 7.30pm	<i>Networking Break</i>

About the Chairperson

Mr. Bill Lexmond - Managing Director, Wealth Planning, UBS AG; President, STEP Singapore

Bill Lexmond is a Managing Director with UBS in Singapore. His focus is on Wealth Planning for Key Clients in Asia Pacific. He studied in Canada at University of Waterloo (Mathematics) and Queen's University (Law). He has been involved in trusts and taxation for over 20 years, in Canada and in Asia. In Singapore, prior to joining UBS in 2004, Bill was with PricewaterhouseCoopers for 7 years and Citibank for 2 1/2 years. Bill is currently the Singapore Chair of the Society of Trust and Estate Practitioners and is on the Board of the Singapore Branch of the International Fiscal Association. Bill has spoken at and/or chaired many seminars in Asia, including the STEP Asia Conferences held in Singapore October 2005 and 2007.

About the Speaker

Mr. James Quaraby ATT, TEP, Solicitor - Partner and Head of International Taxation, Thomas Eggar, United Kingdom

James' work ranges from the creation of family trusts offshore through to constructing complex cross border trading structures. His innovative approach to tax planning has been recognised by the profession; for instance, the Legal 500 describes him as a "very experienced tax lawyer with commendable professionalism and responsiveness who specialises in innovative tax planning work" and in Chambers (2009) it notes that [James] is held in high regard for his "clear and understandable advice on complex matters," and particularly lauded for his international and cross-border work'. Chambers also cites James as a 'Leader in the Field'. James also advises on UK and International trust law and specialises in particular in trust reconstructions, disputes and Inland Revenue investigations. As well as being a member of STEP (since 1997) James is a member of The Association of Tax Technicians, The Offshore Institute and The International Tax Planning Association. James also holds a diploma in International Tax Planning.

REGISTRATION FORM

Name (Dr/Mr/Mrs/Miss/Mdm): _____

Name and Address of Organisation: _____

STEP Membership No: _____ Position in Organisation: _____

Tel number: _____ Fax number: _____ Email: _____ *(A valid email address is required for confirmation of registration.)*

MEMBERSHIP (Please circle as appropriate.)

Members of STEP,

FEES

S\$50.00

CPA Australia, International Fiscal Association (IFA), Law Society of Singapore, Singapore Corporate Counsel Association (SCCA), STA (Singapore Trustees Association), Singapore Association of the Institute of Chartered Secretaries and Administrators (SAICSA)

S\$80.00

Others

STEP Member **CPA Australia Member** **IFA Member** **Law Society Member**

SAICSA Member **SCCA Member** **STA Member** **Others**

Mode of payment: **Cheque** **Telegraphic Transfer**

Telegraphic Transfer Details:

Account Name: STEP (Singapore Chapter)

Account Number: 048-017070-6

SWIFT code: DBSSSGSG

Bank Details: DBS Bank

Address: Raffles Place Branch, 22 Malacca Street, #01-00 Royal Brothers Building, Singapore 048980.

Please email secretariat@step.org.sg after the T/T has been done for our follow-up with the bank. Registration fees must be received nett of all bank charges.

Cheque Details:

Cheque payments should be made payable to "**STEP (SINGAPORE CHAPTER)**" & arrive at our office at "**c/o INTELLITRAIN PTE LTD, 3 Raffles Place #07-01 Bharat Building S048617**" with the completed registration form on or before the closing date, **Monday, 26 January 2009**.

For further enquiries, please contact: STEP (Singapore) Secretariat

Tel: 31287781 (no 6 prefix) Fax: (65) 63299699 E-mail: secretariat@step.org.sg

Website: www.step.org.sg

REGISTRATION, REFUND & CANCELLATION POLICY

1. Registrations will be confirmed upon receipt of full payment accompanied by a duly completed registration form.
2. The Organisers reserve the right to refuse to register or admit any participant, and to cancel or postpone the course.
3. Equivalent substitute delegates are welcomed, subject to the Organisers being notified at least 2 working days before the course of the substitute delegate.
4. The Organisers will not entertain any request for a refund of fees. However a confirmed registrant who has paid in full the course fees but does not turn up for the course will be entitled to collect a set of the materials provided.