

The 3rd Annual Conference

INTERNATIONAL RESIDENCE & REAL ESTATE

- *International Changes of Residence*
- *Tax-advantaged Residence Solutions*
- *Cross-border Real Estate Acquisition*

November 16 & 17, 2004
Widder Hotel - Zurich

Organised by :

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Day One - November 16, 2004

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**William M. Sharp, Sr.
& William Harrison**

Attorneys-at-law, Partners
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Tampa

Day Two - November 17, 2004

Chairman :

John Goldsworth

Barrister
GRAY'S INN SQUARE, London
Editor
TRUSTS & TRUSTEES

**Dr. Peter Max Gutzwiller
& Heini Rüdisühli**

Attorneys-at-Law
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Laurent Chambaz

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Philipp Kirchheim

Partner
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Prof. Giuglielmo Maisto

Professor
UNIVERSITY OF PIACENZA, Italy
Partner
MAISTO & ASSOCIATI, Milan

Dr. Nenad Saljic

Partner
HENLEY & PARTNERS,
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Ilias Bissias

Partner
BISSIAS & PARTNERS, Athens

Robert Kroesen

Associate
HENLEY & PARTNERS, Panama

Marjorie Rawls Roberts

Attorney-at-law
MARJORIE RAWLS ROBERTS, P.C.,
St. Thomas, US Virgin Islands

Dr. Johannes Gasser, LL.M.

Attorney-at-law
LAW OFFICES OF
DR. BATLINER & DR. GASSER, Vaduz

Dear Executive

The 3rd International Residence & Real Estate Conference, again co-organised by MGI and Henley & Partners, builds upon the success of the previous conferences and will again address various important and current issues of concern to wealthy individuals and families who are spreading their assets and activities internationally.

Tax laws and anti-avoidance legislation in the various relevant countries continue to be tightened, which makes it more and more difficult to find tax-efficient structures for holding real estate. All the more important is the selection of the right real estate acquisition strategies and compliant holding structures.

Changes of residence offer many times important tax planning opportunities and are therefore an increasingly important aspect of international solutions to tax and estate planning for private clients. Accordingly, this year's conference offers a pan-European overview on strategies for relocating business and residence.

Leading experts will also give an up-to-date overview of tax amnesty initiatives in Italy, France and Germany and their consequences for international tax planning.

The International Residence & Real Estate Conference has once again been carefully designed to provide valuable insights into the specific needs of international clients. Top professionals will explain today's issues regarding changes of residence, relocation of businesses and cross-border acquisition and holding of real estate.

We look forward to seeing you in Zurich on 16th and 17th November in a professional and friendly environment in the presence of leading experts.

François Golbery
Chief Executive Officer
MGI (Switzerland) S.A.

G. Alan Evans
Managing Partner
Henley & Partners

WHO SHOULD ATTEND?

This conference is designed for private client advisors who wish to obtain an up-to-date overview of key international residence and real estate issues.

The programme is highly relevant for relationship managers of private banks, trust companies, family offices, but also international tax lawyers and consultants, as well as private investors, entrepreneurs and individuals who wish to educate themselves about what is available and what is possible when it comes to cross-border changes of residence and investment in foreign real estate.

First Day – November 16, 2004

08.45 Welcome Coffee and Registration

09.15 Opening Remarks by François Golbery and the Chairman

Christian H. Kälin
Partner
HENLEY & PARTNERS, Zurich

09.30 The Growing Importance of Residence and Relocation in International Tax Planning

Philip Marcovici
Partner
BAKER & MCKENZIE, Zurich

10.00 Privacy & Confidentiality: A Growing Concern in Structuring Global Family Wealth

Joseph A. Field
Principal
WITHERS LLP, London

10.30 Coffee Break

11.00 Expatriation, Renunciation, Abandonment of US Citizenship & Lawful Permanent Resident Status: Legal & Tax Aspects

- Abandonment of US citizenship and US green card status from a immigration and nationality law point of view
- Key aspects to consider for US clients and their advisors
- US expatriation from a tax planning point of view

Richard S. Goldstein
Partner
LAW OFFICES OF RICHARD S. GOLDSTEIN,
London & New York
&
Joseph A. Field
Principal
WITHERS LLP, London

11.30 A Wrap up on Tax Amnesty Initiatives in Europe: Consequences for International Tax Planning

· ITALY
Prof. Giuglielmo Maisto
Professor
UNIVERSITY OF PIACENZA
Partner
MAISTO & ASSOCIATI, Milano

· GERMANY
Dr. Christian Rödl, LL.M.
Managing Partner
RÖDL & PARTNER, Nürnberg

· FRANCE
Laurent Chambaz
Partner
UGCC & ASSOCIÉS, Paris

12.30 Lunch

14.00 A Pan European Overview on Strategies for Relocating Business and Residence

Moving residence and relocating business from:

· BELGIUM and THE NETHERLANDS
Wouter H. Muller
Senior Consultant
HENLEY & PARTNERS, Zurich

· FRANCE
Laurent Chambaz
Partner
UGCC & ASSOCIÉS, Paris

· GERMANY

Dr. Christian von Oertzen
Attorney-at-law, Partner
FLICK GOCKE SCHAUMBURG, Frankfurt am Main

15.30 Coffee break

16.00 Moving out of South America

- Tax aspects to consider for South American clients
- Key issues private client advisors have to be aware of
- Recent developments

Philip Marcovici
Partner
BAKER & MCKENZIE, Zurich

16.30 The Foreign Investor's US Tax Survival Guide

- Avoiding Inadvertent U.S. Residency and Worldwide Taxation
- Maximizing Global Succession Planning and Minimizing IRS Taxation/Disclosure
- Structuring Tax Efficient Inbound U.S. Real Estate Investments

William M. Sharp, Sr. and William Harrison
Attorneys-at-law
SHARP, SMITH & HARRISON P.A., Tampa

17.00 Close of Day One

Day Two – November 17, 2004

08.30 Welcome Coffee and Registration

09.00 Opening Remarks by François Golbery and the Chairman

John Goldsworth
Barrister
GRAY'S INN SQUARE, London
Editor
TRUSTS & TRUSTEES

09.15 Wealth Tax, Gift Tax, Marriage Contracts & Wills under Swiss Law

- An overview of some tax and private law aspects for foreign clients with a connection to Switzerland
- Key issues to be considered

Dr. Peter Max Gutzwiller and Heini Rüdisühli
Attorneys-at-law
LENZ & STAEHELIN, Zurich

09.45 Selecting the Most Appropriate Real Estate Acquisition Strategy from a Civil and Tax Law Perspective

· FRANCE
Laurent Chambaz
Partner
UGCC & ASSOCIÉS, Paris

· SPAIN
Philipp Kirchheim
Partner
MONEREO, MEYER & MARINEL-LO, Barcelona

10.45 Coffee Break

· ITALY

Prof. Giuglielmo Maisto
Professor
UNIVERSITY OF PIACENZA, Italy
Partner
MAISTO & ASSOCIATI, Milan

· CROATIA

Dr. Nenad Saljic
Partner
HENLEY & PARTNERS, Split/Dalmatia

· GREECE

Ilias Bissias
Partner
BISSIAS & PARTNERS, Athens

12.45 Lunch

14.00 Tax-Free Residence Through Real-Estate Investment in Panama

- Permanent residence based on forestry investments
- Tax advantages for private individuals
- Panama as a place of residence and business

Robert Kroesen
Associate
HENLEY & PARTNERS, Panama

14.30 Tax Incentives, Tropical Weather, and Political Stability: The United States Virgin Islands

Marjorie Rawls Roberts
Attorney-at-law
MARJORIE RAWLS ROBERTS, P.C., St. Thomas,
US Virgin Islands

15.00 Coffee break

15.30 The Use of Foundations in International Real Estate Holding Structures: Opportunities and Limitations

Dr. Johannes Gasser, LL.M.
Attorney-at-law
LAW OFFICES OF DR. BATLINER &
DR. GASSER, Vaduz

16.00 The Use of Trusts in International Real Estate Holding Structures: Opportunities and Limitations

John Goldsworth
Barrister
GRAY'S INN SQUARE, London
Editor
TRUSTS & TRUSTEES, London

16.30 Closing Remarks by the Chairman

17.00 Close of the Conference

How to register

- By Phone : 41 22 319 69 00
- By Fax to : 41 22 319 69 01
- By Mail : MGI (SUISSE) SA
56, rue du Stand - CH-1204 Genève - Suisse
- By Internet : www.mgi-direct.ch
- By E-mail : customer.service@mgi-direct.ch

Date and venue

Conference - November 16 & 17, 2004 (C0414)
Widder Hotel – Rennweg 7 - 8001 Zurich - City - Switzerland

Accommodation

MGI has negotiated preferential rates with a number of hotels close to the conference. Please call our Registration Desk on 41 22 319 69 00 for further details.

Fee

The fee for the conference includes 2 lunches, refreshments and a CD-ROM of the presentations : 3 150 CHF (+VAT 7,6%)

A 20% discount is granted for any early registration and payment before July 31 2004 (not cumulative with other discounts)

A 50 % discount is granted for the second registration from the same company at the same address (not cumulative with other discounts)

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To receive full details, please send an email to Anne Golbery at agolbery@mgi-direct.ch or visit our web site : www.esafon.com

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Cancellation policy

Cancellation up to one month by writing before the conference will support an administrative charge of 10% of the fee. Prior to the one month the full fee is due but a substitute delegate may attend in your place if required.

MGI Commitment

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