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The Future of Tax Full Agenda

FS Tax Conference 2021 / 10 & 11 November

Welcome

The last twelve months have been a long and unpredictable journey. Against this backdrop, I am delighted to be welcoming delegates to this two-day virtual conference exploring “The Future of Tax”.

The tone and mood of the 2021 conference is positive and confident. We are looking ahead to the new year with greater inner resolve, enthusiasm, and optimism. The conference agenda reflects this ambition. We will be tackling a range of pertinent issues for tax professionals operating within the financial services sector.

In the aftermath of the largest ever tax data leak, the Pandora Papers, financial intermediaries as enablers are under the increasing scrutiny of tax agencies. Issues such as tax integrity, tax transparency, ethics of taxation and restoring trust are more important than ever before. Accordingly, these themes will be taking centre stage at this year’s conference.

Facilitating a discussion over these pressing tax matters is fundamental to the restoration of the trust between the public and private sector, pressure groups and society at large. We have invited a wide range of expert speakers to share their perspectives on the issues we face today and that we anticipate for the future.

Due to the uncertainty posed by the ongoing pandemic, we are hosting our programme virtually. We believe that this will enable greater flexibility for our attendees and facilitate a truly global audience to come together. Even in the comfort of your home, you will be able to experience a professional setting.

I look forward to seeing you all there!



Ali Kazimi
Managing Director, Hansuke Consulting

Conference information

Overview

Hansuke's Financial Services Tax Conference 2021: The Future of Tax is a 2-day virtual event taking place November 10 – 11 2021. Sessions are scheduled to take place 9.00am – 4.00pm on each day.

Registration

The conference is free to attend, and a place is guaranteed by registering online at futureoftax.hansuke.co.uk in advance of November 10th. Registrants shall then receive an email confirming their place.

Press

The conference is open to journalists and other members of the media with coverage of the conference welcomed. Any publications that use material or content from this event must include a mention of Hansuke and link futureoftax.hansuke.co.uk.

CPD Accreditation

Up to 12 hours Continuing Professional Development (CPD) accreditation is available for conference attendees.

Sponsorship

Hansuke is especially thankful for the following partners and sponsors for making this event possible.

WTS Global
wts.com/global

SDS
sds.at

Sovos Compliance
sovos.com


For further information regarding this event, please email the Hansuke team at fstc@hansuke.co.uk

Conference registration is open at futureoftax.hansuke.co.uk



Programme schedule

Day 1 – Wednesday, 10 November 2021

| Time (GMT) | Session | Speaker(s) |
|-----------------|--|--|
| 9.00 – 9.15am | Welcome address The conference opens with an address from the Managing Director of Hansuke Consulting. | Ali Kazimi Hansuke Consulting |
| 9.15 – 10.00am | Withholding taxes across Europe Return on portfolio dividends can be seriously compromised by withholding tax leakage. Experts drawn from technology, consulting, investment management industries supplemented by trade association and tax authority perspectives will explain the latest taxation developments to ameliorate the reclamation processes. Under discussion will be the beneficial ownership challenges, reclaim restrictions post Cum-Ex, the growing demand for standardisation of EU Tax Relief Systems and associated costs, the litigious fiduciary obligations, and the promise of blockchain solutions. <i>Sponsored by</i>  | Holger Sedlmaier BVI, Frankfurt Judith Mertesdorf-Perathoner Franklin Templeton Katja Pussila Finnish Tax Administration Wolfgang Göb SDS Steffen Gnutzmann WTS Global |
| 10.00 – 11.30am | Morality matters: Tax ethics, integrity, and transparency The ethics of reducing tax liabilities is increasingly problematic when it is aggressively avoided using creative schemes – which were never intended by the legislature – and, yet in a strict reading, they abide by the letter of the law. Our expert panellists will discuss the current state of affairs in the aftermath of the Pandora Papers, the irreparable damage that tax data leaks are doing to trust in the fairness of the taxation systems, what is being done to fix a broken system. The panel includes speakers from tax authorities, financial firms and pressure groups, who will consider the efficacy of tax transparency measures, from enactment to enforcement, including the test of regulatory resolve and international cooperation under J5 when dealing with scandals, such as the Cum-Ex challenge, and also at emergent threats such as digital currencies. | Jim Lee Internal Revenue Service Will Day Australian Tax Office Florence Segal French Agency for Development George Turner TaxWatch UK Ali Kazimi Hansuke Consulting |
| 11.30 – 12.00pm | Break & networking | |

| Time (GMT) | Session | Speaker(s) |
|------------------------|---|---|
| 12.00 – 12.45pm | <p>Navigating the new EU anti-avoidance hurdles</p> <p>Across the EU, firms are having to content with new regimes Anti-Tax Avoidance Directive (ATAD I & II) and DAC6 reporting. For any FS tax structurer, danger lurks around every corner. The new rules will transform the way business is conducted and may in the long run influence location of investment business activity.</p> <p>For the unwary, getting it wrong could be costly. Join our tax experts from leading financial and consulting firms share the practical lessons learned and strategies on how to operate in the EU without tripping into the new anti-avoidance territory.</p> | <p>Florian Herzberg BlackRock</p> <p>Gavin Kan M&G Investments</p> <p>Jonathan Pilcher FTI Consulting</p> <p>Melanie Levy EIG Global Energy Partners</p> <p>Robert Welzel WTS Global</p> |
| 12.45 – 1.00pm | Break & networking | |
| 1.00 – 2.30pm | <p>Cryptoassets: The taxation challenge</p> <p>Cryptoassets, particularly virtual currencies, are experiencing rapid development and tax policymakers are at a formative stage in determining their implications. Some jurisdictions like the US and UK have taken an early lead in formulating their approaches.</p> <p>This expert panel brings together tax leaders from a tax authority, crypto industry, and technology and consulting to debate the emergent tax issues and practical implications such as the reporting challenges, as well the evolution of the consensus mechanisms used to maintain blockchain networks and the dawn of decentralised finance.</p> | <p>Dion Seymour HMRC</p> <p>Julien Jarrige OECD</p> <p>Raj Mukherjee Binance.US</p> <p>Wendy Walker Sovos Compliance</p> <p>Luisa Scarcella University of Antwerp</p> |
| 2.30 – 3.15pm | <p>Restoring trust pt. I</p> <p>In a society of post-truth, alt-fact, fake news, data leaks and whistle blowing, how can professionals restore trust, between the state, institutions, and individuals?</p> <p>Leading thinkers will discuss the role of conversation and dialogue as a reparative tool in rebuilding the trust deficit. Specifically, what must be done by tax professionals to rebuild trust within their communities and with society at large.</p> | <p>Jeremy Lent Liology Institute</p> <p>Matthew Lesh Adam Smith Institute</p> <p>Federica Pitrone Intesa Sanpaolo</p> |
| 3.15 – 4.00pm | <p>Tax leaders in conversation: Schwarz & De Mooij</p> <p>Leading taxation personalities Johnathan Schwarz and Ruud de Mooij will engage in a spontaneous dialogue on what they consider to be the fundamental issues and emergent taxation challenges in the financial services industry. Jonathan is the leading advisor on international tax treaty issues and Ruud is an advisor at the International Monetary Fund.</p> <p>This is the first time ever that Jonathan and Ruud will appear together in such a format to engage in dialogue. A real must for their fans and followers.</p> | <p>Jonathan Schwarz Temple Tax Chambers</p> <p>Ruud de Mooij International Monetary Fund</p> <p>Irem Guceri University of Oxford</p> |

Programme schedule

Day 2 – Thursday, 11 November 2021

| Time (GMT) | Session | Speaker(s) |
|------------------------|---|--|
| 9.00 – 9.15am | Welcome address Day 2 of the conference opens with an address from the Chief Executive of WTS Global. | Wim Wuyts WTS Global |
| 9.15 – 10.00am | Tax leaders in conversation: Tang & Fitzgibbon Tax is the price we pay for civilisation. Therefore, restoring faith in the tax system is of paramount importance. Paul Tang, chair of EU Parliament's tax committee and arguably the most powerful tax official in Europe, will be in dialogue with Will Fitzgibbon, senior reporter from ICIJ who has helped decode the biggest financial leaks over the past decade, including the recent Pandora Papers. This is the first time ever that Paul and Will appear together in such a format to engage in timely dialogue about how the societal expectations are being reshaped in the aftermath of Cum-Ex and Pandora Papers. | Paul Tang European Parliament Will Fitzgibbon ICIJ Abigail McGregor LexisNexis |
| 10.00 – 11.30am | Building an inclusive workplace The human aspects are the top of the agenda. This panel engages leading thinkers on changes to organisational design to bring about systemic improvement in wellbeing. From inclusion, physical security and mental health, purpose, meaning and morale, the list of expectations from employers is growing ever longer. The challenges are particularly pronounced in a professional setting. Experts will impart practical lessons on how progressive firms are adapting to address pertinent challenges of racism, sexism, ableism, lack of motivation, engagement, work patterns, disenfranchisement – through imbibing and cultivating of positive inclusive cultures, working arrangements, changing job design, intergenerational diversity to name a few. Join the panel debate to hear from specialists on what is working. | Helen Whiteman Chartered Institute of Taxation Stefan Tromel International Labour Organisation Mary Ann Sieghart Kings College London Erin Willett The Tap In Team Stephanie Soong Johnston Tax Analysts |
| 11.30 – 12.00pm | Break & networking | |

| Time (GMT) | Session | Speaker(s) |
|------------------------|---|---|
| 12.00 – 12.45pm | <p>Transfer pricing developments: Quo Vadis?</p> <p>OECD's BEPS project is that game changer that has reshaped transfer pricing outcomes and driven multinational enterprises to undertake additional analysis and documentation. Leading financial services transfer pricing experts will provide updates on domestic legislation regarding key transfer pricing principles, including the arm's length principle, transfer pricing methods, comparability analysis, intra-group services, cost contribution agreements, transfer pricing documentation, administrative approaches to avoiding and resolving disputes, safe harbours and other implementation measures.</p> | <p>Gilles Vincent du Laurier Fidal</p> <p>Marina Lombardo WTS Global</p> <p>Melanie Appuhn-Schneider WTS Global</p> <p>Gavin Helmer JP Morgan Chase</p> |
| 12.45 – 1.00pm | Break & networking | |
| 1.00 – 2.30pm | <p>The future of collectives</p> <p>With fundamental structural changes in geo-politics, technologies, ageing population and the retirement time bomb, the need for new structures and new asset classes that perform is urgent. The tax landscape for collective investment vehicles is rapidly changing.</p> <p>Jurisdictions such as the post-Brexit United Kingdom, must address new challenges and take advantage of opportunities for investment management industry. Tax experts from the US, UK, Europe, and Asia will discuss the strategic tax implications of new structures and investments.</p> | <p>Keith Lawson Investment Company Institute</p> <p>Lisa Cristie HM Treasury</p> <p>Tapiwa Mashingaidze Alcentra</p> <p>David Remy Macquarie Group</p> <p>António Frade Correia EFAMA</p> |
| 2.30 – 3.15pm | <p>Futurewatch: Funds on chain</p> <p>Unlike some tax-centric blockchain approaches, the challenge is more commercially rooted on how to harness the power of the immutable, distributed ledger. This workshop session lifts the lid on the future. Meet the people who are building Funds On Chain, an innovative asset management solution enabled by Germany's progressive legal and regulatory environment.</p> <p>Experts from IBM, WTS Global, and intas.tech will showcase how the proof of concept has moved to implementation stage where taxes are an integrative component of the broader end2end service. The tax functionality is not merely confined to withholding tax reclamations but extends across the board to investor and investment level taxation compliance including transfer taxes, tax information reporting, capital gains.</p> <p><i>Sponsored by</i></p> <p>wts global</p> | <p>Hans-Joachim Köppen IBM</p> <p>Robert Welzel WTS Global</p> <p>Philipp Sandner Frankfurt School Blockchain Center</p> <p>Volker Braunberger intas.tech</p> <p>Giuliana Vieira Lima dLocal</p> |

| Time (GMT) | Session | Speaker(s) |
|---------------|--|--|
| 3.15 – 4.00pm | <p>Restoring trust pt. II</p> <p>The restoration of trust in the financial and fiscal systems, lies at the intersection of international relations, political economy and theory, sociology, and human geography. Our panellists will discuss challenges faced by financial firms that serve international business which includes offshore financial centres and tax havens.</p> <p>In a post-Covid world, trust is of paramount importance because cross-border investment and world growth requires an efficient tax system that prevents double taxation, tax avoidance and abuse. What must financial sector do to regain the trust it once enjoyed?</p> | <p>Ronen Palan City, University of London</p> <p>Boudewijn de Bruin University of Groningen</p> <p>Elizabeth Malagelada Prats CuatreCasas</p> |

Speaker Profiles

Melanie Appuhn-Schneider is a Transfer Pricing Director at WTS located in Dusseldorf, Germany, focusing among others on I/C financing. Melanie joined WTS in 2016 and previously worked at Baker McKenzie for 10 years. She has been advising clients on a wide range of transfer pricing aspects for 15 years. She holds a B.A. and M.A. in Economics and is part of the visiting faculty of the Executive Program in Transfer Pricing offered by the University of Lausanne.

Volker Braunberger, after his apprenticeship as a banker and subsequent studies in business administration (Dipl.-Kfm.), Mr. Braunberger began his career at Coopers & Lybrand (later PricewaterhouseCoopers Unternehmensberatung) and then took on the role of managing partner at itechx GmbH. In his career, which now spans over 25 years, he has successfully implemented numerous projects for national and international banks and asset managers. His professional

focus was and still is on the "securities business" and "asset management". In the last 3-4 years, Mr. Braunberger has used his profound technical and regulatory knowledge to investigate the application areas of new technologies for banks and asset managers and has increasingly focused on blockchain (DLT)-based technologies. Consequently, he has also manifested this focus professionally. He drove forward the foundation of INTAS.tech GmbH, which started its business operations as a subsidiary of the Frankfurt School of Finance & Management and Plutoneo Consulting GmbH in Q2-2021. In parallel, he founded the FinTech start-up "Funds On Chain GmbH" at the beginning of 2021, which is developing a platform for the DLT-based end2end handling of investment fund shares (i.e. transfer agency, registry, tax).

Boudewijn de Bruin is the Professor of Financial Ethics in

the Faculty of Philosophy at the University of Groningen.

His research interests are financial ethics, moral and political philosophy, theory of knowledge, philosophy of mathematics and economics, game theory and philosophical logic. His doctoral dissertation, which was awarded a Research Prize by the Praemium Erasminianum Foundation, was on game theory and epistemic logic. Professor De Bruin is a member of the programme committee ethics of the Institute of Chartered Accountants in the Netherlands. He has consulted to and taught executive education programmes for Achmea, Atradius, ING, PWC, the Institute of Chartered Accountants in the Netherlands, AOG School of Management, Comenius and Judge Business School.

Lisa Cristie leads on Financial Services taxation in the Corporate Tax team in HM Treasury, covering the taxation of funds, asset managers, banks

and insurers, alongside securitisations and stamp duty on shares. She has had a number of tax roles in HMT and HMRC, and worked as a tax lawyer before joining the Civil Service.

Will Day, as Deputy Commissioner of the Australian Taxation Office, has responsibility for providing holistic solutions to counter deliberate, systemic or complex behavioural issues that pose the biggest threats to the integrity of the tax and superannuation systems. Will also leads the ATO's efforts in protecting the tax and superannuation systems from abuse, including through tax evasion, serious financial crime and aggressive tax planning. He is Chief of the ATO-led cross-agency Serious Financial Crime Taskforce and chair of the multi-agency Phoenix Taskforce. Will is also the Australian chief of the Joint Chiefs of Global Tax Enforcement. Will's role as Deputy Commissioner involves extensive external engagement with the public and private sectors, as well as domestic and international collaboration with a range of stakeholders, particularly in relation to tackling tax evasion and serious financial crime. Will has had an extensive and varied career in the Australian Taxation Office (ATO), spanning more than 20 years.

Will Fitzgibbon is a senior reporter with the International Consortium of Investigative Journalists. Will has led important reporting on many of ICIJ's landmark investigations, including the Panama Papers, Paradise Papers and Pandora Papers. He has written extensively on individual and corporate tax avoidance and evasion as well as corruption and bribery.

António Frade Correia joined EFAMA in November 2018 and is responsible for coordinating the work of EFAMA's Taxation and Accounting Standing Committee, as well as the three underlying Task Forces (Accounting TF, VAT TF, Blockchain for Taxes TF) where EFAMA members discuss tax related topics with relevance for the European Asset Management industry (EU files, OECD topics and relevant national developments with an impact on regulated EU investment funds). António has comprehensive tax experience serving multinational companies on issues regarding taxation rules applicable in investments in Portugal and in Portuguese speaking countries. Before joining EFAMA, he worked as a member of the Business Tax Advisory (BTA) team of Ernst & Young Portugal and from 2004 to 2016 he worked as a qualified Lawyer, advising both individuals and companies (including public entities) in Tax and Customs Law, Public Law (Public Procurement) in Portugal and Portuguese speaking countries.

Steffen Gnutzmann is a partner at WTS Germany. A lawyer by education, Steffen has more than 20 years of experience in advising the international Financial Services industry on cross-border tax and regulatory topics. He focuses on investment funds, hedge funds and private equity funds, their asset managers and investors, their administrators and software providers, as well as German and foreign banks. Tax law and the digitalization in the FS industry has been one of his main areas of interest from the start.

Wolfgang Göb is responsible for strategic and substantive questions of SDS customers with

regard to the software product portfolio of SDS. He holds a PhD in physics, and since 2000, he has been working in the software industry for the financial sector. Over the past years, he has led and participated in numerous development initiatives for standard software for securities settlement, asset servicing and custody, with a focus on regulatory topics.

Furthermore, Wolfgang provides his expertise within SDS regarding the implementation of new technologies in software products for the securities industry.

Irem Guceri is Associate Professor of Economics and Public Policy at the Blavatnik School of Government and Governing Body Fellow of St Antony's College. Irem is also an affiliate of the Oxford University Centre for Business Taxation, and of the CESifo Network in Public Economics. In her research, Irem studies the ways in which government policies can promote growth and productivity, as well as issues surrounding efficient policymaking in the field of taxation. Irem received her MPhil and DPhil degrees in Economics from Oxford University, after having obtained a BA in Economics from Koc University and an MSc in Economics from the London School of Economics. Prior to her time at Oxford, Irem worked at the World Bank as part of the Europe and Central Asia region, Financial and Private Sector Development unit as an economist.

Gavin Helmer has over 25 years of financial services experience, having held senior management roles in the tax functions at UBS, Standard Bank and Barclays.

Most recently Gavin served as the Global Head of Client Tax Compliance at Credit Suisse, having responsibility for compliance oversight over all aspects of the client tax risk agenda. He was also briefly a partner with PwC in Singapore. Gavin is Chartered Accountant. He is the Honorary Treasurer for SPANA, a charity for working animals.

Florian Herzberg has over 20 years of experience in the asset management industry. He is an international tax lawyer and heads up a team of tax advisors responsible for ETFs and mutual funds within BlackRock's EMEA tax group. Prior to joining BlackRock, he worked in different law firms in Berlin and subsequently took on advisory and industry roles in Luxembourg and London.

Julien Jarrige is an adviser to the Director and Deputy Director of the OECD's tax policy directorate. Julien is involved in major international tax negotiations including on the tax challenges raised by digitalisation, the work on multinationals' tax avoidance, the exchange of information for tax purposes and tax and development matters. Co-author of the OECD's report on Taxing Virtual Currencies, Julien was a policy advisor in the Finance track secretariat of Saudi Arabia's G20 Presidency in 2019-2020. Teaching assistant at Sciences Po Paris' School of Public Affairs on global economic governance and international taxation in 2018-2019 and 2020-2021, he held various positions within the OECD's tax policy directorate since 2014, mainly in relation to the Base Erosion and Profit Shifting (BEPS) project. Prior to joining the OECD, Julien worked

as an international tax consultant at Deloitte.

Gavin Kan is the Head of Product Tax at M&G Prudential, the UK and European savings and investments business of Prudential Plc. Gavin joined M&G Prudential in 2014 and is responsible for leading the provision of in-house tax advisory services to the investment management business across the product lifecycle – from product development through to implementation, as well as ongoing product management and oversight of external service providers. He is also responsible for advising the business on the tax implications of investing in a range of asset classes globally and ensuring tax risks and opportunities are identified and understood.

Ali Kazimi has over 25 years of experience in the financial services industry, having held successive leadership roles as Head of Tax at BlackRock and as International Partner of Deloitte UK and Middle East. As Managing Director of Hansuke Consulting, Ali works closely with bank board directors and senior management to design and implement robust tax governance frameworks.

Hans-Joachim Köppen is technical leader for digitalization and innovative technologies at IBM and an entrepreneur. He is further committed as an ambassador for digital transformation and gives lectures at a college in Stuttgart. He drives innovation with customers based on IoT, AI, Blockchain to enable and sustain customers economic success. Hans-Joachim has held leadership position for more than 20 years and worked in international assignments for many years. He is experienced to

set up and work in networked organizations, he leads agile teams, moderated design thinking workshops and pursues knowledge work. Hans-Joachim is a committed speaker and actively contributes to an initiative for future-proof leadership. From 2006 to 2015 Hans-Joachim led SW Architects and IT Specialists and delivered many projects to help customers in different industries to improve their business. In 1985, he joined IBM as an electronics engineer in R&D for Financial Systems.

Keith Lawson has over 33 years of experience at the ICI addressing all tax matters affecting regulated funds and their investors. For the past ten years, Keith has chaired the Business Advisory Group to the OECD's projects on Automatic Exchange of Information (AEOI) and Treaty Relief and Compliance Enhancement (TRACE). Previously, he was a member of the OECD's Informal Consultative Group on the taxation of Collective Investment Vehicles. Keith has chaired the Taxation Working Committee of The International Investment Funds Association (IIFA) since the Committee's inception. Prior to joining the ICI, Keith clerked for the Chief Judge of the US Tax Court and worked for the US Senate Judiciary Committee.

James (Jim) Lee serves as the Chief, Criminal Investigation. In this position, he oversees a worldwide staff of approximately 3,000 employees, including 2,100 special agents in 20 Field Offices and 11 foreign countries. He leads and oversees some of the most significant investigations of financial crimes involving tax, money laundering, public corruption, cyber, ID theft, narcotics and terrorist-financing. Prior to this assignment, Jim's

executive positions included serving as the Deputy Chief of CI, Director of Field Operations-North, Director of Field Operations-South, Director of Strategy and Executive Special Agent in Charge of the Chicago Field Office. Jim has a bachelor's degree from Tiffin University.

Jeremy Lent is an author and speaker whose work investigates the underlying causes of our civilization's existential crisis and explores pathways toward a life-affirming future. In addition to his books, *The Patterning Instinct* and *The Web of Meaning*, he writes topical articles exploring the deeper patterns of political and cultural developments at Patterns of Meaning. He is founder of the non-profit Liology Institute.

Matthew Lesh A policy researcher and commentator, Matthew regularly appears on television, radio and print including on the BBC, Sky News, the Daily Telegraph, The Times, The Wall Street Journal, the Sydney Morning Herald and The Australian. He has contributed to debates on a wide array of issues including political polarisation, online speech, emerging technologies, and market environmentalism.

Melanie Levy has over 20 years of experience in private equity taxation, mergers and acquisitions and fund structuring. She is the Global Head of Tax and a member of the Valuation Committee at EIG, a leading institutional investor with over \$20 billion under management. EIG specializes in private investments in energy and energy-related infrastructure on a global basis. Prior to joining EIG in 2014, Melanie spent 16 years as a tax consultant with PwC, where she

advised clients in the alternative investments industry. Melanie also serves on the Advisory Investment Committee for Women of the World Endowment.

Marina Lombardo is an Italian certified chartered accountant and auditor, PhD in International Law and Economics, LL.M. in International Tax Law. She advises international and Italian companies, financial institutions, and investment funds on Italian and cross border corporate tax matters. She assists client to manage downsides risks and tax exposures, working for a careful planning especially when the target business has intellectual properties of significant value. She has significant experience in advising multinational groups of companies in the optimization of their transfer pricing policy. She assists clients in tax audits and international tax disputes settlement procedures with particular focus on APA, MAP and Arbitration. She assists insurance companies, banks, and funds in addressing the complexity and challenges inherent in their domestic and global structures.

Tapiwa Mashingaidze has over 20 years' experience working in financial services. His primary focus has been on investment management where he has enjoyed several roles advising across fund product lifecycles: initial design, tax structuring, maintenance, and governance. Tapiwa currently works for Alcentra, a wholly owned subsidiary of the Bank of New York specialising in alternative credit. Here Tapiwa leads a team responsible for developing, building, and supporting Alcentra's range of investment vehicles.

Judith Mertesdorf-Perathoner oversees fund tax matters around the world, including ongoing tax compliance, investor tax reporting, tax analysis of investments and transactional structures as well as monitoring and implementation of global tax law changes. Prior to joining Franklin Templeton Investments in 2008, Judith held positions at DWS Investments (Deutsche Bank Group) and Deloitte. Judith graduated in European Business and Law from the University of Siegen, Germany. She is actively involved in various industry associations, including the Tax Steering Committee of the Association of the Luxembourg Fund Industry (ALFI), the tax committee of the German fund association (BVI) and the EFAMA Taxation & Accounting Committee.

Abigail McGregor is practice area lead for the Tax module of Lexis®PSL and head of the Tax and Private client group, who produce and maintain the content on tax and private client law in an online practical guidance product for lawyers. Prior to joining LexisNexis, she was a senior associate in the tax team at Slaughter and May, from where she had also been on secondment to the group tax department at a large investment bank. Alongside her role at LexisNexis, Abigail also sits as a fee-paid judge of the First-tier Tax Tribunal.

Ruud De Mooij is an advisor in the International Monetary Fund's Fiscal Affairs Department, where he previously headed the Tax Policy Division. He has extensive experience in providing capacity development on tax policy issues in over 25 countries, including on medium-term revenue strategies. Before joining the International

Monetary Fund, De Mooij was a Professor of Public Economics at Erasmus University in Rotterdam. He has published extensively on tax issues, including in the American Economic Review and the Journal of Public Economics. De Mooij is also a research fellow at the University of Oxford, the University of Bergen, ZEW in Mannheim, and member of the CESifo network in Munich.

Elizabeth Malagelada Prats has over 18 years of experience advising national and international financial institutions, insurance companies and asset management companies on tax matters. She advises on their daily activities, as well as on M&A and financing transactions, and corporate restructurings. She also advises on the implications of holding shares, subscribing derivatives, and implementing financing transactions involving securities. She has participated in some of the most relevant asset financing transactions in Spain (mainly, vessels, R&D projects, and cinematographic works).

Sulolit "Raj" Mukherjee currently heads the Tax department at Binance.US. In this role, he oversees and manages all the firm's tax functions including setting internal tax policies and benchmarks and ensuring corporate tax compliance. He also serves as Binance.US' representative liaising with governing agencies on various tax issues in the virtual currency space. Previously, Sulolit was the Global Head of Tax Information Reporting at Coinbase where he oversaw end to end tax information reporting and served as the lead tax SME focused on emerging US and

global tax reporting obligations for virtual currencies. He partnered with Legal, Onboarding, Operations, Technology and Business leadership to assess risks to the firm, existing operating models, and provide guidance on enhancements and controls. Sulolit came to the digital currency world after a number of years as the Head of Tax Compliance & Due Diligence for J.P Morgan Wealth Management where he led a team of highly skilled tax advisors and tax documentation SMEs focused on US and international tax withholding and reporting. Specific coverage areas included U.S. and global tax information reporting, FATCA, NRA, 871(m) and Common Reporting Standard (CRS). He was responsible for identifying areas of tax controversy and helped drive simplification and automation within Wealth Management and cross LOBs leveraging emerging technologies. In addition to heading the Tax Compliance function, he also led the Tax Validation team – a group of SMEs responsible for due diligence through validation of all US and CRS tax documents for pre-existing and new clients. Sulolit has over 13 years of experience working in top tier accounting, tax technology firms and financial institutions in various tax executive capacities. Sulolit has a J.D from University of Kansas School of Law, and B.A. degrees in International Relations and English Literature from Washington College.

Ronen Palan is a professor of international Political Economy at City, University of London. He wrote a number of books on the topic of offshore and tax havens including The Offshore World

(Cornell University Press 2003); Tax Havens: How Globalization Really works (with Richard Murphy and Christian Chavagneux, Cornell: 2010); le Paradis Fiscaux (with Christian Chavagneux, La Decouverte, currently 4th edition) and Sabotage: The Business of Finance (with Anastasia Nesvetailova, 2020 Penguin). He is a holder of an ERC advanced grant for the study of corporate arbitrage.

Jonathan Pilcher is a Senior Director at FTI in London. Jonathan specializes in International Tax, UK Corporation Tax, Intellectual Property, Group tax planning and transaction structuring and Tax Due Diligence. Jonathan has been advising clients for more than 20 years. After his university education in Accounting and Finance, he became a Chartered Accountant and Chartered Tax Advisor.

Federica Pitrone is the Head of International Tax at Intesa Sanpaolo. Before joining Intesa Sanpaolo, she was a postdoctoral research fellow at IBFD Academic and Assistant Professor at Maastricht University. She has been a guest researcher of the International Tax Program at New York University. She holds a Ph.D. in Tax Law from Luiss Guide Carli University, Rome where she has also been a research and teaching associate. She is a member of IFA and the Max Planck Alumni Association.

Katja Pussila works as a Risk Manager at the Finnish Tax Administration. She is responsible for Tax Administration's risk-based guiding and control measures on yield payments. She is an OECD TRACE Model expert with

a broad background in cross-border withholding tax issues - all the way from the withholding to the relief at source and refund claims. She has been involved with the TRACE implementation from the very beginning. Katja Pussila has a Master's Degree in Law from the University of Helsinki.

David Remy accumulated a significant experience in M&A, restructuring, refinancing, divestment, etc. in the context of cross-border transactions. In active asset management of infrastructure assets. He has a deep understanding across a broad spectrum of diversified industries segregated by geography and sector (toll roads, airports, utilities, renewable energy, telecom, port, ...). He was in charge until recently of the tax and structuring of the European platform of Macquarie Asset Management.

Philipp Sandner has founded the Frankfurt School Blockchain Center (FSBC). From 2018 to 2021, he was ranked as one of the "top 30" economists by the Frankfurter Allgemeine Zeitung (FAZ), a major newspaper in Germany. Further, he belonged to the "Top 40 under 40"—a ranking by the German business magazine Capital. Since 2017, he has been a member of the FinTech Council of the Federal Ministry of Finance in Germany. He is also on the Board of Directors of FiveT Fintech Fund, 21e6 Capital and Blockchain Founders Group - companies active in venture capital financing for blockchain start-ups and crypto asset management. The expertise of Prof. Sandner includes blockchain technology in general, crypto assets such as Bitcoin and Ethereum, decentralized finance (DeFi), the

digital euro, tokenization of assets and rights and digital identity.

Luisa Scarcella is a postdoctoral researcher engaged with topics concerning the digital economy and the use of new technologies in the area of tax law. Before joining the DigiTax Centre at the University of Antwerp (Belgium), she has worked as research and teaching assistant for the Tax and Fiscal Law Department of the University of Graz (Austria), where she has obtained a PhD in tax law with distinction in October 2020 with a dissertation on the VAT treatment of cryptocurrencies. For her research work, Luisa has been awarded prizes and fellowships by the European Association of Tax Law Professors, the Austrian Ministry of Research, and the Austrian Academy of Sciences.

Jonathan Schwarz is a barrister at Temple Tax Chambers. Jonathan is an English, Irish and Canadian Barrister and a South African Advocate. His practice focuses on international tax disputes as counsel and as an expert and advises on solving cross-border tax problems. He is a visiting Professor at King's College London and author of *Schwarz on Tax Treaties* 6th Ed and Booth and Schwarz: *Residence, Domicile and UK Taxation* 20th Ed among other publications.

Holger Sedlmaier is a German Lawyer and Head of Tax and Pensions at BVI Bundesverband Investment and Asset Management. In 2001, he started his career in the tax department of a Big Four and advised German and foreign asset managers on German regulatory and tax law. Since 2005, he has worked for the BVI which represents the interests of the German fund industry at

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Florence Segal joined the French Agency for Development in 2018 to work on the Group policy towards non-cooperative jurisdictions. Previously, she worked for the OECD, focusing on the BEPS Inclusive Framework and the Multilateral Convention on BEPS (MLI). She was also involved in the Amazon case whilst working at the European Commission (DG COMP). Florence has a strong background in tax policy and international relations from Sciences Po Strasbourg and the London School of Economics (LSE) with a special focus on development.

Dion Seymour has over 15 years' experience working in HMRC where he has had a number of roles. He is currently a policy and technical adviser within the Financial Products and Services Team, where he leads on the development of HMRC's approach to the taxation of cryptoassets.

Mary Ann Sieghart began her career as a Eurobond correspondent and Lex Columnist at the Financial Times, before moving to become Business Editor of Today newspaper. In 1988, she joined The Times, where she worked as Comment Editor, Arts Editor, Chief Political leader-writer and

columnist. In 2007, she left the paper to pursue portfolio work. She remains a regular contributor to print media. In 2008, she was a founding partner of The Browser website, a current affairs content aggregation website. In the same year she joined Newshour, the BBC World Service's flagship news and current affairs programme, as a presenter. From 2010 to 2012, she wrote a weekly column in The Independent about politics, economics, and social affairs. Mary Ann continues to work as a regular broadcaster, appearing on BBC Question Time, Any Questions, Newsnight, Woman's Hour and has presented Start the Week, Fallout, Analysis, Profile and One to One on BBC Radio 4, as well as many one-off documentaries. She is a Visiting Professor at King's College London and currently sits on the boards of the Scott Trust (owner of The Guardian and The Observer), the Merchants Trust and Pantheon International. Mary Ann chaired the Social Market Foundation think tank for ten years and has been a non-executive director of the Ofcom Content Board, Henderson Smaller Companies Investment Trust, DLN Digital, and the Council of Tate Modern.

Stephanie Soong Johnston has a decade of experience covering international tax issues for Tax Notes. Her current beats include the OECD, the G-20, and tax issues related to an increasingly digital and globalized economy. She also holds a master's degree in journalism from Northwestern University's Medill School of Journalism.

Paul Tang is a Member of the European Parliament for the Partij van de Arbeid (PvdA) since July 2014, as part of the Group of Socialists and Democrats. He

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Stefan Tromel co-ordinates the International Labour Organisation Global Business and Disability Network. More than 30 years of experience working on disability rights and was actively involved in the negotiation process of the UN Convention on the Rights of Persons with Disabilities (2002-2006).

George Turner founded TaxWatch alongside Julian Richer and Richard Brooks in 2018 and has a background working in politics and investigative journalism. TaxWatch is a UK based charity that produces independent, public interest research in the field of tax compliance. Its work is frequently cited by leading newspapers, politicians, and NGOs.

Giuliana Vieira Lima has more than 17 years of experience in Tax - Financial Service industry. Having held a large experience at PwC in the Tax Department focused on the Brazilian Financial Services Industry, she

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Wendy Walker is the Solution Principal of tax information reporting at Sovos. Leveraging 15+ years of industry experience leading tax operations and compliance teams, she works with Sovos clients to deliver market-leading withholding and information reporting solutions. Wendy is a member of the Internal Revenue Service Advisory Council (IRSAC)'s Information Reporting Subgroup and advises the IRS on industry issues related to new and pending tax reporting changes impacting businesses. Wendy graduated with a B.S. in Process Engineering from Franklin University and obtained her M.B.A. from Ohio Dominican University in Columbus, Ohio.

Robert Welzel is a partner and heads the Frankfurt branch of WTS Germany. For over 20 years, Robert is advising asset managers, mutual, private equity and hedge funds, investment banks, insurers, corporates, and investors like HNWI / family offices on asset management topics, capital market products, structured finance and other tax, regulatory or balance-sheet induced transactions. He represents private and institutional clients on the German tax aspects of corporate acquisitions and restructurings, including German and international mergers and acquisitions, corporate reorganizations, liquidations, and

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Helen Whiteman joined the Chartered Institute of Taxation (CIOT) in September 2019 from legal regulator, CILEx Regulation role where she was CEO since 2015. She joined the Chartered Institute of Legal Executives in 2008 as Head of Corporate Affairs having served as Director of Member Services at a law firm membership body called LawNet. Helen led the Group's Single Diversity and Accessibility Action Plan and became a volunteer trustee for the legal mental health and wellbeing charity, LawCare, in January 2019. Helen is working with the CIOT Council to develop a new strategy around delivering education, promoting standards, and representing an engaged and growing membership.

Erin Willett is a Leadership & Culture Strategist who is driven by the belief that the most strategic companies have

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Wim Wuyts is heading WTS Global, the leading international tax (and non-audit) network represented in over 100 countries. Before Wim joined WTS Global in 2017, he was Vice President and Global Head of Tax at Bekaert. Wim also is Program Director for Executive Leadership at CEDEP, Fontainebleau. Wim is fascinated by leadership topics, change management processes and the building of the global non-audit tax firm of the future.

Gilles Vincent du Laurier has more than 15 years of experience in the transfer pricing area working for a 'Big-4' tax & law firm and as in-house financial and risk controller at a major French bank. His focus is on the planning, implementation and optimization of transfer pricing systems, the development of license and cost allocation models, defence of transfer pricing systems in tax audits and the design of global transfer pricing documentations. He is also involved in valuations and documentation of various types of intragroup financial transactions - e.g., loans, mezzanine, cash pooling, convertible bonds, guarantees, CDS, insurance captives, reinsurance premiums, etc. He regularly acts as an author in technical literature, and he is a well-known speaker on various TP issues in international tax conferences and lecturer at HEC Business school and at Nancy Law University.

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