

STEP EUROPE VIRTUAL PANEL DISCUSSIONS

STEP
ADVISING FAMILIES ACROSS GENERATIONS

Pandemic realities: Implications for tax-residence of individuals, trusts and corporations

Moderator:

Dr Judith Taic TEP, Dr Judith Taic Tax Law Office, Israel



Judith Taic, Dr. Jur., LL.M. Taxation (NYU), TEP, heads her own boutique law office in Tel Aviv, focusing on taxation matters in Germany, the U.S. and Israel. She advises high net worth individuals in wealth planning, philanthropy and in various taxation matters with respect to trusts, foundations, Establishments and other vehicles. She earned her doctorate in the field of international taxation from the Ludwig Maximilian-University of Munich, where she published her book on transfer pricing of intangible assets. She received her LL.M. in taxation from New York University. She is a qualified and licensed attorney in Germany, New York and Israel.

Panellists:

Luigi Belluzzo TEP, Belluzzo International Partners, Italy



Luigi Belluzzo joined Belluzzo in 1994, after having benefited from relevant experience in the UK, and is now the Global Managing Partner of the Firm. His expertise includes planning for high net worth individuals, trusts and family office, with a strong emphasis on both domestic and international planning, governance and inheritance issues. Corporate taxation and reorganization, tax litigation, structured finance and M&A complete his background as a Commercialista and TEP (Trust and Estate Practitioner).

Luigi teaches at SDA Bocconi University (www.sdabocconi.it) and is a regular speaker at Il Sole 24 Ore. He has published a significant number of works. His publications include the "Italian Guide on Estate Planning" for Il Sole 24 Ore.

He is Vice Chair of STEP Europe -Advising Families Across Generations, member of IFA (International Fiscal Association) and country correspondent for Italy for the publication Trusts&Trustees, Oxford University Press.

Spyros Evangelou TEP, S.A. Evangelou & Co LLC, Cyprus



Spyros has an LL.B (Hons), is Barrister of Gray's Inn, a TEP (Trust and Estate Practitioner) and an Advocate of the Supreme Court of Cyprus. He was called to the English Bar and he is in Private Practice since 1991 with working experience in England. Since 2008 he is the partner in charge of the PwC Network Legal Practice in Cyprus.

Spyros practice areas include Company Law, Trusts and Succession Law and Tax Law. He has a special interest in Trusts and he has been advising local and international clients.

Spyros presented in various local and international seminars and conferences.

Gerd Kostrzewa TEP, Heuking Kühn Lüer Wojtek, Germany



Gerd Kostrzewa (TEP) is a tax partner in the German law firm Heuking Kühn Lüer Wojtek. He was admitted to the bar in 1996 and joined Heuking in 1999 where he became partner in 2002.

Working from Heuking's Düsseldorf and Zurich offices, he consults international clients in all areas of taxation and succession planning. He has also guided over 300 clients through voluntary disclosure procedures.

He is a regular speaker at international conferences and was the Chair of the Individual Tax and Private Client Committee of the International Bar Association in the years 2014 to 2015.

Emma-Jane Weider TEP, Maurice Turnor Gardner LLP, UK



Emma-Jane specialises in advising wealthy families, trust companies and banks in connection with tax, estate planning and philanthropy matters.

Emma-Jane has a broad private wealth practice and a diverse portfolio of clients from the UK and the rest of the world, each of whom look to her for sensible and pragmatic advice on all of the issues which affect wealthy individuals and trustees (and those who transact with them). Emma-Jane's extensive experience of advising on immigration matters and trusts in a commercial context complement her main area of practice.