

## UPDATE ON FRENCH TRUST & TAX REFORMS

**Supreme Court Auditorium, Basement 2, Supreme Court Building (1 Supreme Court Lane)  
28 August 2007 (Tuesday) • 4.00-6.30pm**

### About this Seminar

2007 is proving to be a year of change for France.

France's inheritance laws have undergone the first major reform since the adoption of the Napoleonic code in 1804. The beginning of this year also saw the introduction of the Fiducie to French law (the "French Trust"). Although significant tax reductions will also be implemented, France remains a high tax country which requires sophisticated tax planning.

Jean-Marc Tirard and Maryse Naudin will bring you up to date on these changes some of which will transform the manner in which those who wish to take up residence in France or invest in French real estate property can organise their estate and tax planning.

### Seminar Programme

4.00-4.15pm	<b>Registrations &amp; Refreshments</b>
4.15-4.30pm	<b>Opening Remarks &amp; Overview by Chairperson:</b>
	<i>Mr. Bill Lexmond - President, STEP Singapore</i>
4.30-5.45pm	<b>Update on French Trust &amp; Tax Reforms</b>
	<i>Mr. Jean-Marc Tirard - Chairman, STEP France; Co-founder, Tirard Naudin</i>
	<i>Mrs Maryse Naudin - Secretary, STEP France; Co-founder, Tirard Naudin</i>
5.45-6.00pm	<b>Q&amp;A Session &amp; Closing Remarks</b>
6.00-6.30pm	<b>Networking Break</b>

### About the Chairperson

**Mr. Bill Lexmond - Regional Head of Wealth Planning, UBS AG; President, STEP Singapore**

Bill Lexmond is the Regional Head of Wealth Planning for UBS in Asia Pacific. Bill has been living in Asia since 1989, arriving in Singapore in 1994. He studied in Canada at University of Waterloo (Mathematics) and Queen's University (Law). He has been involved in trusts and taxation matters 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 very successful inaugural STEP Asia Conference held in Singapore October 2005.

### About the Speakers

**Mr. Jean-Marc Tirard - Chairman, STEP France**

Jean-Marc Tirard co-founded his present firm Tirard Naudin, specialising in French and international taxation matters, in 1997. He began his career with the French tax administration before moving into an advisory role. He has 35 years' experience advising French and foreign companies on domestic and international corporate tax issues, negotiating with tax authorities and handling tax litigation. During his career, he has been associated with numerous high-profile corporate transactions and he also has extensive experience in tax and estate planning for French and foreign high net worth individuals. He has published extensively in the field of tax law, notably "Corporate Taxation in EU Countries" (7<sup>th</sup> edition) and as co-author of "the Treatment of Anglo-Saxon trusts in civil law countries". Mr Tirard is chairman of STEP France and an Academician of the International Academy of Trust and Estate Law.

**Mrs Maryse Naudin - Secretary, STEP France**

Maryse Naudin co-founded her present firm Tirard Naudin, specialising in French and international taxation matters, in 1997. She started her career with Ernst and Whinney (now Ernst and Young) prior to setting up her own international tax practice. She has over 20 years' experience in advising multinational corporations in relation to cross border tax issues, and French and foreign high net worth individuals in tax and estate planning. Over her career she has represented many institutional and private investors in French real estate. She has also a particular expertise in assisting foreign investors to structure their investments in the European Union in a tax efficient manner. Maryse Naudin is the author of the French chapter of « Global Estate Planning » (Kluwer) and has a comprehensive practical and theoretical knowledge of the Trust in a Civil Law context. She is a former chairman of the "International estate planning" commission of the Union Internationale des Avocats and is also secretary and co-founder of the French branch of the Society of Trust and Estate Practitioners (STEP).

### 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.)	FEES
Members of STEP, International Fiscal Association (IFA), International Tax Planning Association (ITPA), Law Society of Singapore & Singapore Corporate Counsel Association (SCCA), STA (Singapore Trustees Association)	<b>S\$30.00</b>
Others	<b>S\$60.00</b>

☐ **STEP Member**   ☐ **IFA Member**   ☐ **ITPA Member**   ☐ **Law Society 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: DBSSGSG  
Bank Details: DBS Bank   Address: Raffles Place Branch, 22 Malacca Street, #01-00 Royal Brothers Building, Singapore 048980.  
Please email [secretariat@step.org.sg](mailto: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 "77A Boat Quay Singapore 049865" with the completed registration form on or before the closing date, **Tuesday, 21 August 2007**.

**For further enquiries, please contact: STEP (SINGAPORE) SECRETARIAT**

**Tel: (65) 6225 2393   Fax: (65) 6557 2751   E-mail: [secretariat@step.org.sg](mailto:secretariat@step.org.sg)   Website: [www.step.org.sg](http://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.

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