

IFA 74th Annual Congress Berlin, Germany

Seminar J

Taxation of families; mobility of individuals

Chair: Stéphanie Aufferil (France)

Short description

This session will focus on the relocation of the high-net worth individuals as a global trend of mobility of the families, and the competition between countries to attract the wealthy, notably with special tax regimes. We will discuss the tips and pitfalls of a multi-jurisdictional relocation planning, including the pre-immigration strategies, access to treaty network, in particular when attractive tax regimes are at stake, for both income tax and estate taxes, exit taxes... The debates will be illustrated with the input of experts from European countries (Italy, Portugal, United Kingdom), the United States and Israel.