



# TRANSPARENCE FISCALE ET FISCALITÉ MOBILIÈRE DES RÉSIDENTS & DES NON-RÉSIDENTS AU LIBAN : ENJEUX, ZONES GRISSES, SOLUTIONS

## TAX TRANSPARENCY AND CAPITAL TAXATION FOR LEBANESE RESIDENTS & NON-RESIDENTS: ISSUES, GREY AREAS, SOLUTIONS

MERCREDI 18 AVRIL, 2018 | CAMPUS DE L'ESA - BEYROUTH

WEDNESDAY APRIL 18, 2018 | ESA CAMPUS - BEIRUT

### LES INTERVENANTS | THE SPEAKERS



**Karim DAHER**  
Partner  
HBD-T Law Firm  
Beyrouth



**Maxence MANZO**  
Avocat Associé  
Cazals Manzo Pichot  
Paris



**Ali KAZIMI**  
Managing Director  
Hansuke Consulting  
Londres



**Chris ORCHARD**  
Senior Consultant  
Hansuke Consulting  
Londres

### LE SOMMAIRE | OUTLINE

- FISCALITE MOBILIERE DES RESIDENTS ET DES NON-RESIDENTS : COMMENT LES REGLES SONT-ELLES MISES EN ŒUVRE ?
- CONSEQUENCE DE LA TRANSPARENCE FISCALE : L'IMPERATIF DE REGULARISER LES PLACEMENTS A L'ETRANGER NON-DECLARES
- FISCALITE MOBILIERE, ECHANGE AUTOMATIQUE D'INFORMATIONS : LA NOTION DE RESIDENCE FISCALE, SELON LA CLARIFICATION DE LA LOI DE 2016, DEMEURE COMPLEXE
- CAPITAL TAXATION FOR RESIDENTS AND NON-RESIDENTS: HOW ARE THE RULES BEING IMPLEMENTED?
- CONSEQUENCE OF TAX TRANSPARENCY: THE OBLIGATION TO REPORT UNDISCLOSED FOREIGN ASSETS
- CAPITAL TAXATION, AUTOMATIC TAX INFORMATION EXCHANGE: WHILE TAX RESIDENCE IS KEY, 2016 AMENDED RESIDENCE CRITERIA REMAINS COMPLEX

## 8.50 Introduction par le président de séance: Karim Daher, Partner, HBD-T Law Firm, Beyrouth

*Enseignant en fiscalité et finances publiques à l'Université Saint Joseph de Beyrouth  
Président de l'ALDIC (Association Libanaise pour les Droits et l'Information des Contribuables)  
Auteur de « Les Impôts au Liban »*

## 9.00 La définition et la notion de résident fiscal libanais depuis la loi du 27 octobre 2016, et ses résultantes au niveau des définitions conventionnelles et des réalités pratiques

- Comprendre la loi et ses répercussions

### La réforme récente (décret 3692) de la fiscalité libanaise sur les placements au Liban effectués par les non-résidents : un régime d'imposition spécifique pour les non-résidents

- Modalités

### La fiscalité libanaise et les nouvelles réglementations applicables sur les placements au Liban des non-résidents, et sur les placements à l'étranger effectués par les résidents libanais

- Incidences

### Résultantes successorales des nouvelles réglementations sur les placements et actifs mobiliers onshore et offshore

- Objectifs

**Karim Daher**

## 10.00 Comparaison des définitions de résidence fiscale française et libanaise, et conséquences fiscales

- Qu'est ce qui découle des Conventions de double imposition : exemple de problématiques dans le cadre de la convention fiscale franco-libanaise
- Comment bénéficier de la Convention de double imposition de la part de la France et de la part du Liban ?
- Pratique administrative relative aux fraudeurs et aux régularisations de compte à l'étranger
- Réglementation applicable pour les résidents libanais ayant des comptes et des intérêts patrimoniaux en France aussi bien pour les revenus que pour les cas de succession (couverte par la convention) ou donation (non couverte)
- Autres exemples pratiques: Relations France - Suisse et France - Portugal

### Maxence Manzo, Avocat Associé, Cazals Manzo Pichot, Paris

*Maxence Manzo est avocat en droit fiscal. Sa pratique couvre tous les aspects de la fiscalité relatifs aux entreprises pour leurs transactions et restructurations tant françaises qu'internationales (audits fiscaux pré-acquisition et structuration fiscale), notamment en matière de fiscalité immobilière. Il conseille également les dirigeants pour la mise en place de management package (BSPCE, actions gratuites, actions de préférence, ...) et les investisseurs français et internationaux en matière de fiscalité générale. Enfin, il a également une pratique du contentieux fiscal (procédures de rectification, perquisitions fiscales, contentieux administratif et judiciaire, ...). Il est membre de l'Institut des Avocats Conseils Fiscaux (IACF) et est diplômé de l'Université de Paris II-Assas (Maîtrise en droit des affaires et fiscalité, 2002 - DESS Fiscalité internationale en partenariat avec HEC, 2003) et de l'Université de Pennsylvanie (LL.M, 2005).*

## 11.00 Pause-Café | Coffee Break

## 11.30 Les modalités de régularisation fiscale au Liban des fonds non déclarés détenus à l'étranger

- Conflits de qualification conventionnels / bilatéraux concernant le critère de résidence dans les échanges internationaux
- ### Les changements de comportements et les risques résultants de l'application des normes de la Loi No 44 du 24 novembre 2015 sur le blanchiment d'argent

- Conséquences

### «What's Next?»: brève introduction à BEPS et à MDR

- Base Erosion and Profit Shifting | Mandatory Disclosure Rules for Addressing CRS Avoidance Arrangements and Offshore Structures

**Karim Daher**

## 12.15 Questions-Réponses | Q&A Session

## 12.45 Déjeuner-Buffer dans les jardins de l'ESA | Buffet-Lunch in the gardens of ESA

## 14.15 Tax residency: how information flows between Governments

- Application to tax residents, non-residents and dual residents - diaspora particularities
- Contacting clients abroad: reminder & suggestions
- Worldwide Disclosure Facility: some practical issues & other disclosure routes - you don't have to use the WDF
- Requirement to correct - what do you have to do? and what are the penalties?
- Requirement to notify offshore structures - the UK, EU and OECD proposals
- Corporate offence of failure to prevent facilitation of tax evasion
- Capital taxes on acquisition and disposal of real property / enveloping properties - the UK ATED requirements
- Exchange of information between tax authorities in respect of real property - on request, spontaneous and automatic.
- The Paradise and Panama Papers

### Chris Orchard, Senior Consultant, Hansuke Consulting, London

*Chris Orchard joined Hansuke after 31 years at HM Revenue & Customs (British Tax Authority). He has worked in various technical and policy areas, including as an investigator and policy lead in Counter Avoidance. During that time, he chaired the working group at the OECD. Chris has worked in the International Relations and Exchange of Information team, where he was directly involved in exchanging complex tax arrangement information with overseas tax administrations. Latterly, he was the senior policy adviser for Automatic Exchange of Information. During this period he worked closely with the OECD and the European Commission on delivery of the Common Reporting Standard («CRS») and its adoption into an EU Directive, as well as delivering the UK legislative framework and associated guidance.*

## 15.15 Pause-Café | Coffee Break

## 15.45 Challenge of establishing the tax residency of accountholders in the context of worldwide automatic tax information exchanges

- Case studies of tax residency in different jurisdictions including UK, Switzerland, UAE and Cyprus
- OECD's latest paper on preventing abuse of residence by investment schemes to circumvent the CRS
- Assessing the consistency of the tax residence indicated by the customer
- Case of dual-nationals under Lebanese law? Impact of the impending government circular in this context

### Ali Kazimi, Managing Director, Hansuke Consulting, London

*Ali Kazimi is the managing partner at Hansuke. Before founding Hansuke, Ali served as the Tax Leader for the Banking and Investment Management sector at a leading global consulting firm. Ali has over 25 years of financial services industry experience having held successive leadership roles within Big 4 firms and as head of tax at Barclays Global Investors (now BlackRock). Ali has been at the forefront of helping leading Financial Institutions become compliant with FATCA and CRS. Ali is a frequent speaker at conferences and has also written on a wide range of topics. Ali is a chartered accountant and a long-standing member of the Chartered Institute for Securities and Investment, International Fiscal Association, and the Association of Corporate Treasurers.*

## 16.45 Fin de la Conférence | End of the conference

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## TAX TRANSPARENCY AND CAPITAL TAXATION FOR LEBANESE RESIDENTS & NON-RESIDENTS: ISSUES, GREY AREAS, SOLUTIONS

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Fattal Auditorium  
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 Valet Parking available (LBP 10'000)

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Full Name .....  
 Position .....  
 E-mail .....

Company: .....  
 Address : .....  
 Postcode / PO Box : .....  
 City / Country : .....

#### 2<sup>nd</sup> PARTICIPANT (-30%)

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## WHO WE ARE

Based in Beirut - Lebanon, SYMPOSIA is specialized in the organization and the management of industry-specific trainings and business events. From large scale conferences to small exclusive boutique seminars, our events are knowledge-based and specially designed for professionals, by professionals.

By gathering the best professional speakers in their fields to share and transmit in-depth and knowledge-based insights, technical analysis and value-added content, we provide our clients with the highest quality standards of information, supported with the most advanced technical skills.

## WHAT WE DO

SYMPOSIA organizes content-driven workshops as well as educational and academic events, providing a platform for business communities to meet, learn, network and share knowledge.

SYMPOSIA proposes professional conferences, seminars and tailor-made trainings on:

**FINANCIAL REGULATIONS** **PRIVATE BANKING**  
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**COMMODITIES** **INSURANCE** **BANKING SECRECY** **PRECIOUS METALS AND RARE MINERALS**  
**TRADING** **COMPANY SET-UP (OFFSHORE, FREE-ZONES, ONSHORE)** **HOSPITALITY MANAGEMENT**  
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## WHO WE SPEAK TO

SYMPOSIA's audience typically includes professionals working in the financial, banking, insurance and legal industries, such as:

- Compliance and Legal Officers
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- Senior Management of Private and Commercial Banks
- HR Executives
- Relationship Managers
- Accountants of Multinational Firms
- Independent Wealth Management Firms
- Family Offices and Businesses
- Corporate Service Providers
- Trust and Fiduciary Companies
- Insurance Companies
- Law Firms
- Consulting & Audit Firms

