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## The Impact of Anti-Money Laundering Legislation and Tax Legislation on Legal Professional Privilege and Professional Secrecy

Brussels Thursday 27 June 12.45 - 18.00

Venue - L42 (Rue de la Loi 42, 1040 Brussels).

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12.45 - 13.25 Welcome lunch and registration

13.25 - 13.30 **José de Freitas**, CCBE President – Opening remarks

13.30 - 15.30 Panel Session I

### ***The impact of anti-money laundering legislation on legal professional privilege***

**Moderator:** Peter Mc Namee, CCBE

- Presentation: **Rupert Manhart** (Chair of the CCBE AML Committee) *“LPP, professional secrecy and AML - Where are we and how did we get here?”*
- Views from the Commission – **Raluca Pruna**, Head of the Commission Financial Crime Unit
- AML reporting obligations within civil law jurisdictions – **Alain Claes**, Partner, Sherpa Law, Belgium
- AML reporting obligations within common law jurisdictions – **Suzie Ogilvie**, Global Head of Financial Crime and sanctions, Freshfields Bruckhaus Deringer
- AML obligations of direct applicability to Bars following the 5<sup>th</sup> AML Directive followed by an open discussion on *“What can Bars and Law Societies do/what should Bars and Law Societies do?”*

15.30 – 16.00 – Coffee break

16.00 – 18.00 – Panel session II

### ***The impact of Tax legislation on legal professional privilege***

**Moderator:** Peter Mc Namee, CCBE

- Presentation: **Jacques Taquet** (Chair of the CCBE Tax Committee) *“DAC 6 explained - the obligation to inform, waiver and professional privilege, the consequences for violating privilege/professional secrecy, and the implications for not complying with the requirement to inform the client”.*
- Speaker *“Implementation of DAC 6 in Poland”* – **Dariusz Gibasiewicz**, Attorney at Law, Law firm Rykowski Jusiel
- Speaker *“Implementation of DAC 6 in Ireland”* – **Olivia Long**, Matheson
- Speaker *“Implementation of DAC 6 in The Netherlands”* – **Nathalie Fanoy**, Fanoy Legal
- Open discussion *“What can Bars and Law Societies do/what should Bars and Law Societies do?”*

18.00 – Conclusions

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## The Impact of Anti-Money Laundering Legislation and Tax Legislation on Legal Professional Privilege and Professional Secrecy

### Speakers' biographies

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#### The impact of anti-money laundering legislation on legal professional privilege

##### **Rupert Manhart**

Born 1977, Rupert Manhart has studied Law (Mag.iur. 2001, Dr.iur 2004, LL.M. 2005) and International Economic Sciences (Mag.rer.soc.oec. 2002) at the Universities of Innsbruck and Strasbourg as well as at the London School of Economics (LSE). 2002 to 2006, he was junior lecturer at the Department of Criminal Law of the University of Innsbruck (Austria), before starting as associate with a major law firm in Vienna (Austria). Since 2009, he has worked as attorney-at-law in Bregenz (Austria). Since 2010, he has been member of the Austrian delegation to the CCBE and member of the CCBE Anti-Money Laundering Committee as well as member of the Criminal Law Committee of the Austrian Bar. 2016 to 2017, he was Vice-Chair of the CCBE EU Lawyers Committee. Since 2017 he has been Chair of the CCBE Anti-Money Laundering Committee. Scholarly work and academic publications in criminal law, in particular on white collar crime.

##### **Raluca Pruna**

Raluca Prună works for the European Commission, as Head of Financial Crime Unit in DG Justice and Consumers. From 2015 to 2017, she served as Minister of Justice in the Romanian Government. Since 2007, she worked in several Directorate Generals of the European Commission, in various fields as fight against organized crime and free movement of goods. Previously she worked in the Legal Service of the Council of the European Union (2005-2007) and the Delegation of the European Commission in Bucharest (2000 -2005). Ms Prună started her career as lawyer in 1996, working with law firms in Bucharest. She is a founding member and former President of Transparency International Romania. Ms Prună earned her law degree (LLM) from the University of Iasi in Romania (LLM), a Philosophy degree (MPhil) from the University of Bucharest in Romania and a Master in Political Science (MA) from the Central European University in Hungary.

##### **Alain Claes**

Alain Claes has been a lawyer (Dutch-speaking Bar of Brussels) since 1 October 1991. He was one of the founders of Sherpa Law.

He specialises entirely in tax law. In addition to assisting clients in tax litigation (from the inspection stage up to and including proceedings before the courts), he also provides tax advice (primarily in the area of corporate tax, VAT, Collection, Regional and local taxes). He has also gained unique expertise in areas that are closely linked to taxation, in particular anti-money laundering legislation and criminal tax law.

Alain is a regular speaker at seminars on tax matters and related topics (including anti-money laundering legislation, criminal tax law, directors' liability) and has published various scientific tax contributions. He is also an active member of various professional bodies (CCBE, OVB, BAB-Brabant)

##### **Suzie Ogilvie**

Suzie Ogilvie is the Global Head of Financial Crime and Sanctions at Freshfields Bruckhaus Deringer LLP, an international law firm. She advises the firm on management of financial crime and sanctions compliance and is involved in decisions on client risk and suitability. Suzie has been a member of the Money Laundering Task Force of the Law Society of England and Wales since September 2009, serving as Chair between

September 2012 and August 2015. She has been the Law Society's UK delegate to the Council of Bars and Law Societies of Europe (CCBE) on matters relating to money laundering compliance since September 2010. She has co-authored both the Money Laundering chapter in the IBA's publication "Risk Management in Law Firms" and the chapter on International Money Laundering Initiatives in Neate & Godfrey's publication "Bank Confidentiality".

## **The impact of Tax legislation on legal professional privilege**

### **Jacques Taquet**

Jacques Taquet is a French tax lawyer specialising in financial services. He has been the head of the Hauts-de-Seine Bar in France (west of Paris). He is now the Chair of the Tax committee of both the CCBE and the Conseil national des barreaux (CNB) who is the body representing lawyers in France.

### **Dariusz Gibasiewicz**

Attorney at law; graduate of the Faculty of Law and Administration, University of Adam Mickiewicz in Poznan (law); in 2001 he obtained a Diploma in an Introduction to English Law and the Law of the European Union issued by the University of Cambridge in collaboration with the University of Adam Mickiewicz; In 2003 he graduated from the Postgraduate Studies on Taxes and Tax Law at the Faculty of Law and Administration University of Warsaw; the title of attorney at law obtained in 2006.

Currently he also works as a Assistant Professor in the Department of Financial Law Faculty of Law and Administration; Ph.D. in law (field of expertise: law of public finance) received in 2011 from the Faculty of Law and Administration at the Nicolaus Copernicus University in Torun; lectured at universities in Spain, Portugal and Russia; participant and speaker at national and international scientific conferences.

For publication "The principle of the neutrality of value added tax in the jurisprudence of the Court of Justice of the European Union" won the "Golden Wings" granted by Gazeta Prawna for the best book in the field of tax law written by the author aged under 35 years (2013). Member of International Fiscal Association (IFA), Russian Asian Law Association (RALA), the European Association of Lawyers (EAL), the European Law Institute (ELI) and member of the Eastern Bars Commission and New Technologies Commission operating within the Fédération des Barreaux d'Europe; graduated also from post-graduate studies on Spanish law and Russian law.

### **Olivia Long**

Olivia Long is a Professional Support Lawyer in Matheson's Tax Department. She has specialist expertise in corporate and international tax. Olivia is a member of the Irish Tax Institute's BEPS and International Tax Working Group and the Taxation Policy Group of the American Chamber of Commerce, Ireland. She is Chair of Women in Tax in Ireland (WiTii), a networking group for tax professionals. Olivia is a qualified solicitor and tax adviser in Ireland.

### **Nathalie Fanoy**

Nathalie Fanoy is a lawyer registered with the Netherlands Bar. She specialises in disciplinary and conduct law, applicable to lawyers and civil notaries and she advises lawyers and other professionals in matters relating to professional secrecy and legal professional privilege. She publishes articles and gives lectures on professional attitude, professional ethics and legal privilege. In September 2017 she finished her PhD at the University of Amsterdam that focused on the principle of confidentiality between lawyer and client in the Dutch legal system.

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