

Estate Planning for Digital Assets

EUROPEAN UNION - SWITZERLAND - USA - RUSSIA - BRAZIL

> Importance and challenges of estate planning for digital assets

> Estate planning techniques to avoid pitfalls and ensure smooth administration of digital assets

> Tax treatment of various types of digital assets: cryptocurrency, NFTs, copyrightable digital assets

Dmitry A. Pentsov,

LL.M., Attorney at Law, Partner,
MLL Lustenberger Lachenal
Froriep AG, Geneva

Alexandra Geiger,

Legal Partner,
MME, Zurich

Kira Egorova,

Of Counsel,
Alrud Law Firm, Moscow

Jill Choate Beier,

Founder, Attorney-at-law,
Beier & Associates PLLC,
New York

Fernando Retzler Martins,

Partner,
SV Law, Sao Paulo

Thiago Hohl,

Partner,
CH Law - Chodraui & Hohl,
Sao Paulo

8.50 Introduction by the chairman of the conference

Dmitry A. Pentsov

9.00 Estate Planning for Digital Assets: a European Perspective

- The meaning and types of digital assets;
- Legal status of digital assets;
- Importance and challenges of estate planning for digital assets;
- Taxation of various stages of digital assets life-cycle (creation, sale, donation etc.), notably the 2015 judgement of the European Court of Justice in case C-264/14 Skatteverket v. David Hedqvist dealing with the value-added tax issues in virtual currency transactions and its impact on estate planning;
- Status of digital assets in divorce (notably, attribution of profit-making social network accounts);
- General overview on recent trends in digital estate planning in Europe, with a particular focus on several key wealth management jurisdictions, namely European Union, Switzerland, United Kingdom, and Russia
- Emerging estate planning techniques involving digital assets (trusts, foundations, digital wills, digital executors etc.).

Dmitry A. Pentsov

9.40 Estate Planning for Digital Assets: a Swiss Perspective

- General overview on recent trends in digital estate planning
- Purpose of inheritance law and succession principles
- Legal and practical succession challenges: legal status of digital assets, inheritability, access to digital assets, information rights of heirs, lifetime donations
- Emerging estate planning and administration: living wills and last wills (how not to lose digital assets in case of death and disability)

Alexandra Geiger

10.40 Coffee break

11.00 Estate Planning for Digital Assets: a Russian Perspective

- Russian landscape: how digital is a world in and around?
- Digital assets in the eyes of Russian law: what exactly are we talking about?
- Taxation: specific regulation wanted!
- New assets yet similar estate planning instruments? What is common and what is different from traditional succession planning patterns.
- Emerging problems and plan for development: trends in Russian legislation.

Kira Egorova

12.00 Lunch

14.00 Estate Planning for Digital Assets: a US Perspective

- Identifying digital assets subject to U.S. privacy laws
- General overview of the U.S. Federal privacy laws that prevent access to digital assets
- Estate planning techniques to avoid pitfalls and ensure smooth administration of digital assets (use of trusts, entities, etc.)
- Tax treatment of various types of digital assets (e.g., cryptocurrency, NFTs, copyrightable digital assets)

Jill Choate Beier

15.00 Estate Planning for Digital Assets: a Brazilian Perspective

- General overview, recent trends and changes introduced by the tax authorities in 2021;
- Taxation of mining and exchange/sale of digital assets: current approach and the risks and opportunities derived from the lack of a specific legislation;
- Disclosure of digital assets in Brazil: how to avoid pitfalls and criminal/tax exposures;
- Estate planning and the different outcomes derived from the use of exchanges, cold wallets and paper wallets: the risk derived from private keys;
- Emerging estate planning structures (trusts and foundations, private and digital wills, donations, multisig transactions, dead man's switch).

Fernando Retzler Martins and Thiago Hohl

16.00 End of the conference

Estate Planning for Digital Assets

PRACTICAL INFORMATION

Venue
Hotel President Wilson
47 quai Wilson, Geneva

Visio conference on Zoom

The Zoom link and the documentation will be sent to the participants on 24 November in the afternoon. Academy & Finance provides technical assistance before and during the conference: you can contact Matheus Amorim at: mamorim@academyfinance.ch

How to register

by phone: +41 (0) 22 849 01 11
by fax: +41 (0) 22 849 01 10
by e-mail: info@academyfinance.ch
by post: Academy & Finance SA
PO Box 6069, CH-1211 Geneva 6
www.academyfinance.ch

Fees

1180 CHF (+ VAT 7.7%)
Additional registrations from the same company: - 50%

Registration and payment

Payment is made by bank transfer or by credit card. Credit card payments will be debited immediately upon receipt of card details. In any case, we will send you an invoice by email.

Substitution & cancellation policy

Substitutions from the same company are accepted at any time. Cancellation requests must be received in writing, by fax or by post up to the following dates end of business :

- 10 November refund of 100%
- 17 November refund of 50%
- after 17 November no refund will be made for cancellation.

REGISTRATION FORM

I register for the seminar «Estate Planning for Digital Assets» in Geneva on thursday 25 November 2021.

I want to attend online on Zoom

FIRST PARTICIPANT

Full name.....

Position.....

E-mail.....

SECOND PARTICIPANT (-50%)

Full name.....

Position.....

E-mail.....

Company.....

Address.....

Postcode..... City.....

Tel Fax.....

Person to which the invoice must be sent for payment:

Name..... Email.....

Bank transfer Mastercard VISA AMEX

Credit card No : _____ / _____ / _____ / _____ Expiry date : ____ / ____

Cardholder.....

Address of AMEX cardholder

Date Signature.....

The organisers reserve the right to amend the programme if, despite their best efforts, circumstances oblige them to do so.

Copyright © 2021 ACADEMY & FINANCE, All rights reserved.