

# BUSINESS INSURANCE

## Brexit, BEPS and Other International Regulations

2018 World Captive Forum  
January 31 – February 2, 2018  
Fort Lauderdale, FL

*#WorldCaptiveForum*

# Our Panel

**Skip Myers**, Partner, Morris, Manning & Martin L.L.P.

**Steve Kinion**, Director, Bureau of Captive and Financial Insurance Products, State of Delaware

**Ciaran Healy**, Director of Consulting for the Willis Towers Watson Global Captive Practice

**Hugh Rosenbaum**, Retired Principal, Willis Towers Watson

- EU / US Coverage Agreement
- Continuing reinsurance issues
  - NY Proposal (no collateral)
- BEPS
  - OECD involvement
- IAIS
- BREXIT
- Solvency 2

- **Federal Activity**
  - FIO
  - FSOC
- **NAIC captive activities**
  - Group Capital Standards
- **New US tax legislation**
  - Increase taxation of offshore reinsurance
  - Tax on tax havens?

# Challenge to captives presented by **IRS attack**, particularly on Micro 831(b) captives

# Q&A

**Skip Myers**, Partner, Morris, Manning & Martin L.L.P., [rmyers@mmmlaw.com](mailto:rmyers@mmmlaw.com)

**Steve Kinion**, Director, Bureau of Captive and Financial Insurance Products, State of Delaware, [steve.kinion@state.de.us](mailto:steve.kinion@state.de.us)

**Ciaran Healy**, Director of Consulting for the Willis Towers Watson Global Captive Practice, [Ciaran.healy@willistowerswatson.com](mailto:Ciaran.healy@willistowerswatson.com)

**Hugh Rosenbaum**, Retired Principal, Willis Towers Watson, [hughro2@gmail.com](mailto:hughro2@gmail.com)