

BUSINESS INSURANCE[®]

WORLD

CAPTIVE FORUM

Hot Topics

#WorldCaptiveForum

JANUARY 30 – FEBRUARY 1, 2019

Our Panel

Tom Jones, Senior Counsel,
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Charles Lavelle, Senior Partner
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Hot Topics – Tax & Regulatory Issues

- State of Washington vs. Microsoft Corp.: What seems to be ahead?
- Illinois captives: What happened in Illinois in 2018?
- Todd Shipyards after Wayfair: Does Todd Shipyards really work and, if so, does Wayfair have an adverse impact?
- New York State Department of Financial Services: “So you want to do a loan back?”
- What’s the fuss about a captive and the New York Wage & Hour Law?
- Cell Captive Issues: A review of cases and a discussion of whether the Tax Reform Act may affect existing proposed Treasury regulations issued in 2010

Hot Topics – Tax & Regulatory Issues

- Are OECD inspired BEPS (Base Erosion and Profit Shifting) and “Economic Performance” standards generally an issue for captives with U.S. owners?
- Future publicly accessible beneficial ownership disclosure for foreign entities domiciled in UK overseas territories (Bermuda, Cayman, BVI, Anguilla)
- Annual captive “framework” reports (Bermuda & Cayman)
 - Risk Management Framework
 - Corporate Governance Framework
 - Outsourcing Framework
- Country-by-country reporting
- Impact of 2017-18 EU Blacklist Initiative
- New UK Auditor Conflict Avoidance Rules