



INTERNATIONAL LAWYERS NETWORK



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2004 Regional Meeting of the Americas La Jolla, California

Lowell Lifschultz opened the ILN Business Session on Friday November 19, 2004 by welcoming all of the members to the Americas Regional Meeting.

He noted to the members present that the focus of this Meeting's Business Sessions was to answer the question "Are there ways that we can market our member firms through the ILN?"

Lowell then introduced our two newest members - Stradling Yocca Carlson & Rauth (www.sycr.com), Newport Beach and Racoti-Predoiu (www.rps.ro), Bucharest.

[FULL REPORT](#)

Abe & Matsutome Abe & Matsutome, Tokyo

Abe & Matsutome is looking to place one of its Japan-admitted attorneys now studying for an LL.M. at Northwestern University in an intern or associate level position with a U.S. law firm for up to one year.

[\[FULL STORY\]](#)

New Bankruptcy Act in Spain BROSA Abogados y Economistas, Barcelona

by *M^a Elisa Escolà*



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On 1 September 2004 the Bankruptcy Act 22/2003 of 9 July came into force. The new Insolvency Act regulates the insolvency situations of both, legal entities and individuals.



The aim of the new Act is to modernize the Spanish bankruptcy law that was ruled by old and disordered norms, which could not provide appropriate solutions to the bankruptcy situations of the XXI century's economy. In order to adapt to the new needs of the economy, the bankruptcy proceedings have been simplified.

[FOR FULL ARTICLE CLICK HERE](#)

Advantages Offered by the Swiss Tax System to Foreign Individuals

Schmidt Jatón & Partners, Geneva

by Sandro Vecchio

Switzerland offers a very attractive tax system for foreign individuals wishing to transfer their domicile in this country. The tax laws specifically provide for a system of special taxation based on the living expenses ("imposition au forfait").

This systems allows foreign individuals to be taxed on a basis negotiated with the tax authorities, under certain limits.

According to this special taxation, foreign individuals must only declare some specific elements of their wealth and income determined by the law. Elements not included in this obligation are not submitted to taxation in Switzerland.

In this article, I will firstly briefly explain the Swiss ordinary taxation system, give an explanation on the special taxation for foreign individuals and finally describe the estate and gift tax system in Switzerland.

[\[FULL STORY\]](#)

Final provisions concerning the issue of bearer shares in the British Virgin Islands

Quijano & Associates

by Quijano & Associates (BVI)

Established in 1959



Attorneys at Law

The Government of the British Virgin Islands has brought into force the IBC (Amendment) Act of 2003 and the EBC (Amendment) Act of 2004 containing regulations applicable to international business companies authorised to issue bearer shares.

Different regulations are to apply to said companies depending on whether they were organised before or after the 1st of January, 2005.

[\[FULL STORY\]](#)

New York, New York - December 7, 2004 - Cooper & Dunham LLP

COOPER & DUNHAM LLP
ESTABLISHED 1887

A jury in the U.S. District Court for the Southern District of New York has awarded Romag Fasteners, Inc. a verdict in the amount of \$ 4,500,000 against Mitzi International Handbags and Accessories, Inc.

[\[FULL STORY\]](#)

Singapore's New Competition Act Goodwins Law Corporation

by Deborah Foo



Singapore has, very recently, enacted a Competition Act, the Ministry of Trade and Industry ("MTI"), earlier this year, started the consultation process with the public seeking their input to the draft Competition Bill.

After 2 rounds of public consultations, the revised Bill was passed in Parliament on 19 October.

The new law will come into operation on 1st January 2005 and is to be implemented in three phases: (a) from 1st January 2005, the Competition Commission ("Commission") will be established; (b) from 1st January 2006, the Section 34 and Section 47 Prohibitions (as defined in Annex A) will come into operation; (c) from 1st January 2007, the Section 54 Prohibition (as defined in Annex A) will come into effect.

The reason for this disparity in timing is because the law governing mergers and acquisitions are more complex and technical and hence require more time to implement.

[\[FULL STORY\]](#)