



**IN
SIDER**

News and
Information
for Members
and Friends
of GGI

Issue No. 112 | March 2021

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**GGI Member Firm
of the Year 2021**

**Nominations
are Open**

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Editorial

Dear Reader,

The COVID-19 pandemic has been influencing our lives for more than a year now, and it appears that we will have to deal with the pandemic and its impacts for much longer. In order to bring the pandemic to an end, a large share of the world needs to be immune to the virus. Several vaccines have been developed within less than 12 months. The challenge now is to make these vaccines available to people around the world. Some countries, such as Israel, the UAE, the UK, and the US are already doing very well – this gives hope that a new normal will be in sight, and we might even be able to travel again and meet face-to-face.

GGI has scheduled more than 100 webinars since the start of the pandemic. Find out in this issue what you can expect at the forthcoming GGI webinars.

We will also keep you in the loop with news from recent webinars. Thank you to all Practice Group Chairpersons and speakers for contributing to our online events.

Nominations for the “GGI Member Firm of the Year Awards 2021” are open. If you had a superb experience with another GGI member and you believe that this GGI member firm deserves the prestigious GGI award for their outstanding services, do not hesitate to nominate them now. Read in this issue how to nominate a firm.

Find out about what makes GGI members tick, and the changes and successes the GGI member firms have to report.

Specialist articles keep you informed regarding new developments and interesting aspects, in addition to

providing handy tips: Sharon Delaney (Beauchamps, Ireland) reports on “New Rules About Admissibility of Documents”. Alan Rajah (Lawrence Grant, UK) updates readers on “IR35 Risks with Overseas Parent Companies or Overseas Contracts”. Christopher Pitaluga (Abacus Financial Services Ltd, Gibraltar) looks at Gibraltar joining the Schengen area and the consequences of this. Daniel Waldman (Pallett Valo, Canada) shares information on several precedent-setting decisions that have been delivered by the highest courts in Canada. Meriç Çavuşoğlu (Financial Axis, Turkey) highlights the startup scene in Turkey. Sameer Kamboj (SKC World, India) kicks off his series of “10 Mistakes” with an article about the difference between lust and desire.

For the Real Estate Practice Group, Nadja Holzer and Helmut Seitz (HSP Rechtsanwälte GmbH, Austria) publish the third part of their series, “19 Motley Ideas on Real Estate in Times of COVID-19”, on special purpose properties.

Thank you to all contributors from around the globe for setting aside time in your busy schedules to draft articles and bring your thoughts to paper. Keep up the excellent work and share your news and expert articles with the *INSIDER* readership.

We hope you enjoy reading *INSIDER* and would also like to extend our warmest greetings to all who have celebrations at this time of the year. May you, your families, and friends enjoy a very happy Easter, Passover, or Ramadan.

Your GGI Team

Contents

■ EDITORIAL, CONTACT, DISCLAIMER	02
■ CONTENTS	03
■ DIARY	04
■ GGI WEBINAR PREVIEWS	
→ GGI PG Webinar: International Taxation (ITPG) Asia-Pacific Region 25 March 2021	05
→ GGI PG Webinar: Business Development & Marketing (BDM) 13 April 2021	06
→ GGI PG Webinar: Litigation & Dispute Resolution (LDR) 15 April 2021	07
→ GGI Nordic-Baltic Meeting ONLINE 20 April 2021	08
→ GGI PG Webinar: International Taxation (ITPG) European Region 22 April 2021	08
→ GGI PG Webinar: Indirect Taxes (IDT) 29 April 2021	09
→ GGI Webinar Networking Maximizer 05 May 2021	10
→ GGI PG Webinar: Business Development & Marketing (BDM) 11 May 2021	11
→ GGI PG Webinar: International Taxation (ITPG) North American Region 12 May 2021	13
■ GGI WEBINAR REVIEWS	
→ GGI PG Webinar: Global Mobility Solutions (GMS) 25 January 2021	14
→ GGI Practice Group Chairpersons Meeting ONLINE 28 January 2021	15
→ GGI PG Webinar: Litigation & Dispute Resolution (LDR) 04 February 2021	16
→ GGI Webinar: Put Clients First 11 February 2021	17
→ GGI PG Webinar: Business Development & Marketing (BDM) 18 February 2021	18
→ GGI Webinar: Have No Fear of Fear Itself 23 February 2021	19
→ GGI PG Webinar: Indirect Taxes (IDT) 25 February 2021	20
→ GGI PG Webinar: Best Practices for Professional Service Organisations 02 March 2021	22
→ GGI PG Webinar: Litigation & Dispute Resolution (LDR) 04 March 2021	23
■ GGI NEW MEMBER FIRMS	24
■ GGI INTERNAL NEWS	
→ GGI Member Firm of the Year Awards 2021 – Nominations Are Open	25
→ Three & Partners: An Innovative Boutique in the Italian Accounting, Tax and Legal Scene	25
→ New Executive Committee Members at KRD	26
→ Moss & Barnett Announces New Shareholders	27
→ Munck Wilson Mandala Elects Alison Battiste, Sarah Lopano, and Jordan Strauss 2021 Partners	28
→ Cavour Announces the Creation of the Industry Experts Team	29
→ Anthony & Cie: Best Wealth Management Services France 2020	30
→ Scott Price Becomes a Partner at Pallett Valo LLP	31
→ Prager Metis Names Lori A. Roth Co-Managing Partner	31
→ Hofstra Law Awards 2020–2021 Recipients of Moritt Hock & Hamroff Fellowship and Marc Hamroff '83 Annual Scholarship	32
■ COMMON INTEREST	
→ Admissibility of Business Records in Civil Litigation: New Evidentiary Rules	33
→ IR35 Risks with Overseas Parent Companies or Overseas Contracts	35
→ Gibraltar Joins Schengen Area	36
→ Canada's Highest Courts Deliver a Series of Landmark Decisions on Contract Law	38
→ The Dynamic Startup Scene in Turkey	40
→ 10 Mistakes, Part I: Lust v Desire	42
■ GGI PRACTICE GROUP PAGES	
● REAL ESTATE	
→ 19 Motley Ideas on Real Estate in Times of COVID-19, Part III	44
■ BOOK REVIEW	45

Diary of Upcoming Events

- **GGI International Taxation Practice Group (ITPG) Asia-Pacific Region**
25 March 2021
10:00 CET | 17:00 SGT
- **GGI Business Development & Marketing (BDM) Practice Group**
13 April 2021, 10:00 EDT | 16:00 CEST
- **GGI North American Chapter Call SOUTHEAST**
14 April 2021, 09:30 EDT
- **GGI North American Chapter Call MIDWEST**
15 April 2021, 10:30 EDT
- **GGI Litigation & Dispute Resolution (LDR) Practice Group**
15 April 2021, 16:00 CEST
- **GGI Nordic-Baltic Meeting ONLINE**
20 April 2021, 16:00 CEST
- **GGI North American Chapter Call EAST COAST**
21 April 2021, 10:30 EDT
- **GGI International Taxation Practice Group (ITPG) European Region**
22 April 2021, 16:00 CEST
- **GGI Indirect Taxes (IDT) Practice Group**
29 April 2021, 16:00 CEST
- **GGI Webinar | Networking Maximizer**
05 May 2021,
10:00 EDT | 16:00 CEST
- **GGI Corporate Governance & Compliance Special Interest Group**
06 May 2021,
17:00 CEST | 11:00 EDT
- **GGI Business Development & Marketing (BDM) Practice Group**
11 May 2021, 10:00 EDT | 16:00 CEST
- **GGI International Taxation Practice Group (ITPG) North American Region**
12 May 2021, 11:00 EDT | 17:00 CEST
- **GGI North American Chapter Call SOUTHEAST**
12 May 2021, 09:30 EDT
- **GGI North American Chapter Call MIDWEST**
13 May 2021, 10:30 EDT
- **GGI Litigation & Dispute Resolution (LDR) Practice Group**
18 May 2021, 16:00 CEST
- **GGI North American Chapter Call EAST COAST**
19 May 2021, 10:30 EDT
- **GGI Best Practices for Professional Service Organisations Practice Group**
26 May 2021, 10:00 EDT | 16:00 CEST
- **GGI Business Development & Marketing (BDM) Practice Group**
08 June 2021, 10:00 EDT | 16:00 CEST
- **GGI North American Chapter Call SOUTHEAST**
09 June 2021, 09:30 EDT
- **GGI North American Chapter Call MIDWEST**
10 June 2021, 10:30 EDT
- **GGI Litigation & Dispute Resolution (LDR) Practice Group**
15 June 2021, 16:00 CEST
- **GGI North American Chapter Call EAST COAST**
16 June 2021, 10:30 EDT
- **GGI Indirect Taxes (IDT) Practice Group**
17 June 2021, 16:00 CEST
- **GGI Corporate Governance & Compliance Special Interest Group**
22 June 2021
17:00 CEST | 11:00 EDT
- **GGI Employment Law Practice Group**
23 June 2021
17:00 CEST | 11:00 EDT

Please check our calendar online for the most up-to-date listings (ggi.com > Events > Upcoming Events).
Log into the internal area for the registration links.

GGI PG Webinar International Taxation (ITPG) Asia-Pacific Region

Relaxation in Tax Residency Rules for Individuals and Consequent Impacts

Thursday, 25 March 2021

10:00 CET (Central European Time)

17:00 SGT (Singapore Time GMT+8)

Chair: [🔗](#) Ashishkumar Bairagra

Due to the pandemic, many individuals were held up in countries for an extended period. Irrespective of whether they were in those countries on holiday or on a planned business trip or if one of



**Ashishkumar
Bairagra**

their homes is in that country, there is a tax residency impact based on the number of days they have spent in that country, albeit unwillingly.

Globally, there was an expectation (rather, hope) that countries would announce relaxations towards exclusion of a certain number of days when determining the number of days an individual could spend in that country. It is time to update the members on what are these relaxations, if any, provided by the countries in Asia-Pacific region.

Members who join the meeting are expected to contribute with

a short (3-5 mins) update of the relaxation provided by their country.

This webinar is for members of the Practice Group from the Asia-Pacific region, but members from other regions are also welcome to join. It is also open to any GGI members wishing to join the ITPG. Please check within the internal area of [🔗 ggi.com](#) for the link to register or simply click on the button shown. We use Zoom for our meetings. Once you register, the meeting ID and password will be sent to you.

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GGI PG Webinar Business Development & Marketing

Anatomy of a Win

Tuesday, 13 April 2021
 10:00 EDT (Eastern Daylight Time)
 16:00 CEST (Central European Summer Time)
 Chair:  Jim Ries
 Guest Speakers:  Heather McCullough &  Jill Huse from Society 54



Jim Ries



Heather McCullough

Your firm knows that an RFP is coming. Are you prepared? Do you have a “go/no-go strategy”, or do you respond to each and every proposal that comes across your desk? Knowing the steps it takes to win the work in this highly competitive environment is a valuable advantage. Do you know


what it takes to put your firm’s best foot forward? During this session, we will discuss the steps necessary to determine whether to chase the opportunity, evaluate the potential, ask the questions that will engage the potential client, define the right team, and ultimately, how to win the work.



Jill Huse

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Jill Huse
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You might already know Heather McCullough and Jill Huse, both co-founders of  Society 54, from a previous GGI webinar earlier this year. We are pleased that they are willing to present once again to our members.

About Society 54

Heather McCullough – Society 54 Co-Founder Heather McCullough represents the power of hard work, strategy and collaboration. For nearly 20 years, she has brought game-changing results to professional services firms across the US. As the director of business and practice development at one of the most well-respected law firms in the Carolinas, Heather oversaw all aspects of firm and attorney business development, including client relations, communications, events and marketing – all while

keeping a keen eye on budgets and ROI. Heather has led and restructured operational changes while working inside law firms, as well as in a consulting capacity. This experience, combined with her MBA from the University of South Carolina, makes her an ideal advisor for firms that want to challenge the status quo and lead change.

Jill Huse – Society 54 Co-Founder Jill Huse is renowned as a trusted professional services advisor. Jill, a certified Worldwide Association of Business Coaches Coach, is highly regarded for her progressive ingenuity, research-based strategy and, most importantly, her ability to deliver results for clients. She has worked in professional services marketing (legal and accounting) for over 20 years. She has an innate ability to identify, encourage and develop her

clients' unique and differentiating professional strengths, and to help clients leverage these strengths to meet and exceed bottom line goals. Jill currently serves as the 2020 President of the Legal Marketing Association and co-founder of Law 2.5, a roundtable think tank. She has a Masters in Professional Services from George Washington University, in addition to certifications in DiSC behavioural training, Six Sigma

Process Improvement, Change Management, and Leadership.

This webinar is for members of the Practice Group and any GGI members wishing to join the PG. Please check within the internal area of ggi.com for the link to register or simply click on the button shown. We use Zoom for our meetings. Once you register, the meeting ID and password will be sent to you.

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GGI PG Webinar Litigation & Dispute Resolution (LDR)

Thursday, 15 April 2021
16:00 CEST (Central European Summer Time)
Chair: [Johan F. Langelaar](#)

The programme is still open. Any interested Practice Group member is welcome to present (15 minutes). Please email your topic suggestion to Linda Soriton (soriton@ggi.com).



Johan F. Langelaar

If the timeline is tight for you and you would prefer to present at the next webinar for the LDR PG on 18 May 2021, you may also email with your topic suggestion. Please make sure to indicate that you are interested in presenting at the next webinar.

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Johan F. Langelaar
Global Chairperson
of the LDR Practice Group
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GGI Nordic-Baltic Meeting ONLINE

Tuesday, 20 April 2021
16:00 CEST (Central European Summer Time)

Although we are looking forward to meeting in person in Tallinn, Estonia, once it is safe to do so, the next best thing would be for all of us to connect virtually. All members in the Nordic-Baltic region, and those interested in doing business with these firms, are invited to join us for 90 minutes of meeting, plus an additional 30 minutes of socialising (BYOB).

At this stage, the programme is still flexible. If you would like to make a short presentation, please email Linda Soriton (soron@ggi.com) with your proposal.



GGI PG Webinar International Taxation (ITPG) European Region

Thursday, 22 April 2021
16:00 CEST (Central European Summer Time)
Chair: **Dr Sergio Finulli**

Following a brief introduction by **Dr Sergio Finulli** (COMMA 10 Chartered Accountants & Lawyers, Milan, Italy), who is also ITPG Regional Vice Chairperson

Europe, there will be the following presentations, including Q&A:

- “Overview and Case Study of the New Dutch Tax Legislation Relevant for Foreign Companies Coming to the Netherlands” by **Britt Vrijburg** (JAN© Accountants and Business Consultants, Amsterdam, The Netherlands) and **Susanne**

Schorel-Willems (Schipper Groep, Middelburg, The Netherlands)

- “VAT Consequences on TP Adjustments” by **Toon Hasselman** (EJP Accountants & Adviseurs, ‘s-Hertogenbosch, The Netherlands) and **Steve McCrindle** (Haines Watts, Abingdon, Oxfordshire, UK)

- “German Exit Taxation” by [Bernhard Schwechel](#) (FACT GmbH, Kassel, Germany)
- “Update of TP Documentation to the OECD Standards to Qualify for Penalty Protection” by [Roberto Cagnazzo](#) (Three & Partners Accounting Tax Legal, Turin, Italy)

This webinar is for members of the Practice Group from the European region, but members from other regions are welcome to join. It is also open to any GGI members wishing to join the ITPG.

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Dr Sergio Finulli

Once you register, the meeting ID and password will be sent to you.

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GGI PG Webinar Indirect Taxation (IDT)

Thursday, 29 April 2021
 16:00 CEST (Central European
 Summer Time)
 Chairs: [Steve McCrindle](#)
 & [Toon Hasselman](#)

G(enerally) S(imple) T(ax) – Star Wars

1. Warm words of welcome
2. “Star Wars – The Empire Strikes Back”

The UK has Brexited and now it is the time for the EU to strike back.

New EU VAT rules are coming in July 2021 for distance sales of goods from inside and outside the EU. From 01 July 2021 the value added tax (VAT)



Steve McCrindle

exemption for the importation of goods not exceeding EUR 22 will be removed.

What is this all about?

Well, the Galactic Empire (the EU) hunts the scattered Rebel Alliance (Third Country VAT and Customs duty evaders) throughout the galaxy. While Darth Vader (the “taxman”) relentlessly pursues Luke Skywalker’s friends – Han Solo,



Toon Hasselman

Princess Leia, and Chewbacca – Luke studies the Force (the new regulations) under Jedi Master Yoda (a.k.a. Toon Hasselman) to prepare himself for his upcoming confrontation with Vader.

Don’t worry about the two-tier taxing system for imported goods with a value up to EUR 150 and those over EUR 150.

Don’t fret about collection mechanisms for:

...next page

- Online sellers and online marketplaces / platforms, and
- Postal operators and couriers.

Don't torment yourself about an Import One Stop Shop (IOSS).

Yoda and his pupils will explain all – e-commerce made easy.

3. And, if we have time, we can ponder attendee subjects.

We will seek to have some mini case-studies and will send these out approximately one week in advance of the webinar. Register early in order to receive the documentation on time.

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GGI Webinar | Networking Maximizer

Wednesday, 05 May 2021

10:00 EDT (Eastern Daylight Time)

16:00 CEST (Central European Summer Time)

Guest Speaker: [📅 Dave Lorenzo](#)

This presentation is designed to help you get the most from your membership in a professional group or organisation. During our time together, we will discuss:

- How to introduce yourself to a group of professionals;
- The value of an external orientation and how to grow your network;

- Becoming a person of influence through servant leadership in an organisation;

- Making the most of follow-up opportunities;

- Networking with professionals in a virtual environment and across the miles;

- The proper way to pass a referral;

- The proper way to request a referral;

- And much more...

This talk is designed to be a guide to helping you receive the highest possible return on investment from your membership.

About the Speaker

Dave Lorenzo is an American award-winning author, media personality, and sales expert who has built five successful businesses during the past 24 years.

Dave focuses on helping you increase revenue, make more money, and get home, on time, for dinner every night. This means improving the quality of

your life while building a successful business. He delivers the best business strategy and sales information to audiences all over the world. Dave has an impressive track record of leading firms through the start-up process and helping firms of all sizes break through complexity to the next level of success.

Dave has also worked as a consultant for many FORTUNE 500 companies, including Pfizer, Marriott, Textron, and IBM. He is on a mission to help you turn curious prospects into valuable clients with a ferocious, life-long loyalty to your business. He holds an MBA from Pace University and a Masters of Strategic Communication from



Dave Lorenzo

Columbia University. Dave Lorenzo is a member of the Beta Gamma Sigma International Honour Society.

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GGI PG Webinar Business Development & Marketing

Outselling the Competition: Business Development Models for the Forward-Looking Firm

Tuesday, 11 May 2021
10:00 EDT (Eastern Daylight Time) | 16:00 CEST (Central European Summer Time)
Chair: [Jim Ries](#)
Guest Speaker: [David Ackert](#)

Most professional services firms take a traditional approach to business development, relying on long-term relationships and referral sources to source new opportunities, and measuring very few business development metrics save originations. But a new approach, borrowed from the sales divisions



Jim Ries

of successful corporations, is starting to emerge among forward-looking professional services firms. This new approach integrates a consultative model into business development conversations and



David Ackert

tracks leading business development indicators for a clear advantage over the traditional model. In this programme, business development expert David Ackert will discuss:

...next page

- How sales management, targeting, and consultative selling can be translated effectively into a professional service culture;
- Where to find efficiencies in your business development process;
- How to establish and track leading indicators at your firm for a clearer picture on where your originations are trending; and
- How to enhance the business development culture at your firm.

About the Speaker

David Ackert, MA, is the president of Ackert Inc. and its subsidiaries, and business development mentor to thousands of high-achieving professionals in the legal, corporate,

A/E/C, and accounting sectors. Over the past two decades, David has developed and implemented revenue acceleration programmes for hundreds of professional services firms around the globe.

He is the founder of several technology platforms including the PipelinePlus software suite. His programmes are winners of “Your Honor Awards” in both the US and Canada, are featured in NLJ’s “Technologies on the Rise”, and rank as the top-rated offerings in their G2Crowd category.

David regularly keynotes at partner retreats and serves as a guest lecturer at USC’s Marshall School of Business, Carnegie Mellon University, and at the UCLA School of Law.

His work has been published and quoted in several business books and media, including *The Los Angeles Times*, the *National Review*, the *Daily Journal*, *The Wall Street Journal*, *Above the Law*, *Attorney at Work*, *The Recorder*, and *The Los Angeles Business Journal*. His *Market Leaders* podcast has won JD Supra’s Reader’s Choice Award every year since its launch.

David is the co-founder of Voices in Harmony, a mentoring organisation that has worked with at-risk youth around the globe. He co-produced and appeared in the documentary film, *After Kony: Staging Hope*, chronicling mentoring programmes

he helped to design and facilitate for former child soldiers in Northern Uganda. The film was used as part of an awareness-raising campaign that raised millions of dollars for health and education in under-served Ugandan communities. David’s charitable work earned the “Difference Maker” award from one of his alma maters, Ithaca College.

David is a Fellow at the College of Law Practice Management. He also holds degrees from Carnegie Mellon University and the University of Santa Monica, from which he earned a master’s in psychology.

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GGI PG Webinar International Taxation (ITPG) North American Region

Wednesday, 12 May 2021
11:00 EDT (Eastern Daylight Time)
Chair: [Jeffery L. Mowery](#)

15 Minutes of Your Fames – the first 15 people to sign up will have 1 minute to provide an introduction/update on themselves, their firm, latest vacation, favourite drink, etc.



Jeffery L. Mowery

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Nechama Kozlowski (Prager Metis International LLC, NY, USA) will cover “Developments on US Tax Reporting for Resident and Non-Resident Individuals”.

[Adam Morke](#) (Stern Cohen, Toronto, ON, Canada) will discuss “Why Canadians want to pay tax as a non-Canadian Corporation and the Canada Revenue Agency Challenge”.

[Seres Baum](#) (Work Group International, São Paulo, Brazil)

will present on “The COVID-19 Infection on Taxes and Its Cure”.

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GGI PG Webinar Global Mobility Solutions (GMS)

Monday, 25 January 2021

Chairs:  Asher Frankel &

 Mohammad Ali Syed

While the COVID-19 pandemic continues to rage throughout the world, and new variant strains emerge, global mobility has been significantly impacted as countries implement policies and procedures to contain the spread of the virus. Although many of these policies may be temporary, they have the potential to have a lasting impact for the foreseeable future on the global mobility of individuals.



Asher Frankel

Global Mobility Solutions PG Regional Chairperson North America, Asher Frankel (Devry Smith Frank, LLP, Lawyers & Mediators, Toronto, Canada), and Mohammad Ali Syed



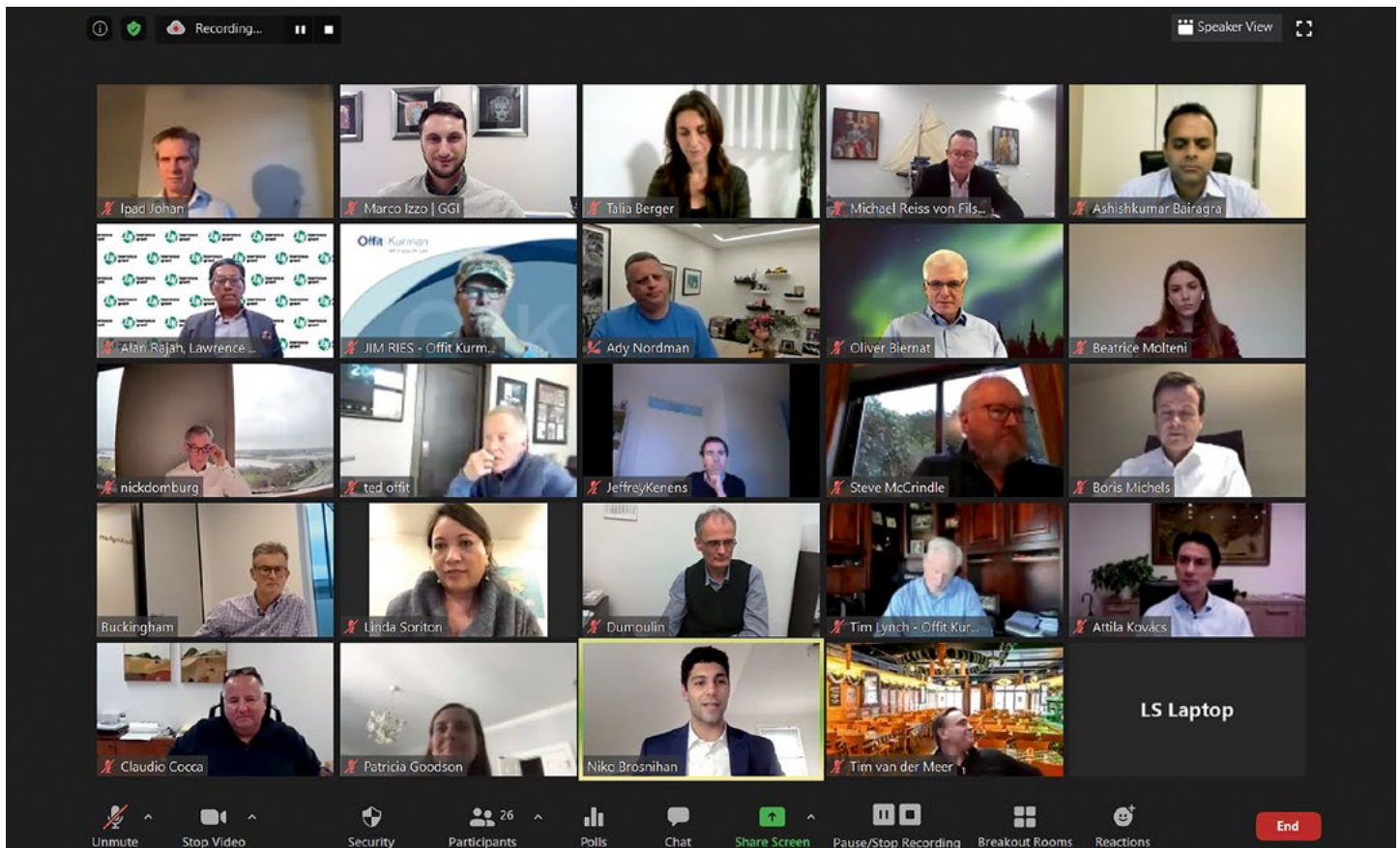
Mohammad Ali Syed

(Offit Kurman, Attorneys at Law, Bethesda, USA) compared and contrasted the Canadian and US responses to COVID-19 that impacted global mobility into each country, and between the two countries.

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Among the topics covered were new pre-departure COVID-19 testing requirements, entry restrictions and various exemptions, pre-boarding airline screening, post-entry quarantine requirements, entry of foreign workers, students, and for family reunification. Also included was an examination of the likely impact of the new US administration on presidential proclamations and bans instituted during the Trump administration.



GGI Practice Group Chairpersons Meeting ONLINE

Thursday, 28 January 2021

Chair: **Michael Reiss von Filski**

The GGI Practice Group Chairpersons meet every year in Zurich to exchange best practices, experiences, and knowledge. For the first time, this year's Practice Group Chairpersons Meeting took place online via Zoom, and participants were invited to join from the comfort of their offices or homes.

The programme was focused on providing updates on the various practice groups and their past and

future planned activities, with a special focus on the upcoming webinar schedule, regional calls, and chapter virtual meetings.


The meeting also featured two interesting presentations delivered by **Jim Ries** (Offit Kurman, Attorneys at Law, Baltimore, MD, USA), Global Chairperson of the Business Development & Marketing (BDM) Practice Group, and by **Oliver Biernat** (Benefitax GmbH, Frankfurt, Germany), Global Chairperson of the International Taxation Practice Group (ITPG). Jim focused on how

the BDM PG and his firm dealt with and responded to the COVID crisis, whilst Oliver highlighted the initiatives and activities run by the ITPG, and also summarised the results of the most recent ITPG questionnaire.

We invite all GGI members and their staff to participate in the many activities organised by the GGI Practice Groups and to get in touch with the Head Office or with the PG Chairs directly in case you would like to participate in and contribute to the activities of our Practice Groups.

GGI PG Webinar Litigation & Dispute Resolution (LDR)

Thursday, 04 February 2021

Chair:  Johan F. Langelaar

Speakers:  Jenni Jenkins

&  Michiel Teekens

This first virtual meeting of the LDR Practice Group in 2021 was well-attended. To begin, Johan F. Langelaar led a fruitful social exchange of experiences. It was also a good platform to talk about things other than just LDR-related matters – how the members were dealing with COVID-19 in their companies and in private, what the biggest challenges are, and how they are dealing with them, etc. Besides the social talks,



Johan F. Langelaar




Jenni Jenkins

there were also very engaging topics on the agenda:

 **Jenni Jenkins** (Memery Crystal LLP, London, UK) discussed the enforcement of foreign judgements in England post-Brexit.



Michiel Teekens

 **Michiel Teekens** (TeekensKarstens advocaten notarissen, Leiden, The Netherlands) presented on “Cross Border Check on the Limitation of Words/Pages in Litigation

Proceedings”. It dealt with the new procedural rules by the Dutch court of appeals to limit the number of pages to 25, and even 15, per procedural act, allegedly due to the perception that lawyers are using too many words and thus too much paper. Of course, this resulted in a heated debate. This led to a very vivid discussion and exchange of information between the members about the respective rules in their own jurisdictions.

Johan asked for volunteers for presentations for the next virtual meetings before he closed this webinar.



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GGI Webinar | Put Clients First: How the Best Relationships Are Built

Thursday, 11 February 2021
 Guest Speakers:  Jill Huse
 &  Heather McCullough
 from Society 54

The  Society 54 team offers a lineup of former in-house marketing and business professionals who provide personalised, results-driven coaching and consulting for professional services firms. We were delighted to have Jill Huse and Heather McCullough offer to provide this webinar for GGI members. (Their profiles are available on page 6.)

As entrepreneurs as well as clients, Jill Huse and Heather McCullough put together a strong case for why our member firms should consider building client teams. They began with this question: "What is ONE thing you would like to implement at your firm to improve the client experience?"

In business development, many firms focus on getting new clients through the door. However, the following statistics provided by Patrick Fuller from ALM (American Lawyer Media) should encourage you to think differently:

- New client acquisition can cost as much as 15x more than retaining an existing client.
- The average new client win rate is less than 10%.
- Firms are 60-70% more likely to sell new services to existing clients.

Really thinking about what your clients might need and figuring out how to offer those services to them can be highly beneficial for your firm, but rather than focusing on the firm first and how to offer your firm's services to existing clients, it is critical to focus on the client first, what industry they are in and what services they need.

A client team approach would look whom the client is, what type of relationship exists with the client, what services they need, what relevant practice groups can work with the client. Running a gap analysis to see what opportunities there may be would also be quite useful. Clients are also usually quite useful in providing any information you are missing.

Why client teams? Heidi Gardner's book "Smart Collaboration", published by the Harvard Business Review Press in 2016, discusses this in detail. There are more touchpoints; greater client retention, $1+1=3$, high collaboration firms deliver 3.2 Practice Groups per client (compared to a typical firm that only provides 1.8 Practice Groups per client).

Jill emphasised that developing client teams shouldn't be simply insular.



Heather McCullough



Jill Huse

Working with the clients is key. She also provided examples of a client team structure that a professional services firm might build.

Heather talked about how to create actionable steps to understand client needs. The most important thing is to keep on top of client feedback, and a recommendation was to interview the biggest and best clients once every three years. Clients want you to show your experience, to prove to them that you know them, that you are able to customise the help you provide, and that they feel good about the relationship overall.

When the best relationships are built, your clients become part of your sales and marketing teams. But to get there, you will need to maintain

...next page

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consistent touchpoints. The goal is to generate dialogue, strengthen your personal connections, stay top of mind, and ask for the business (when it's appropriate). Heather's diagram showing a year in the life of a strong client relationship was really useful in showing the "extras" you can provide.

In breakout rooms, participants were able to discuss the ONE thing they were doing or could do in their firms to improve the client experience.

If you missed the webinar, why not watch it on-demand within the internal area of our website (ggi.com >

[Log In > Events > Past Events >](#) locate the webinar > external link). Heather's and Jill's presentation slides are also downloadable from the same area of our website.

GGI PG Webinar Business Development & Marketing

Thursday, 18 February 2021

Chair:  Jim Ries

Guest Speaker:  Steve Fretzin

It's good to know people. In this case, it's good to know Jim Ries. He was kind enough to invite me to be the GGI BDM PG speaker this past February. Here is a recap of the presentation in case you missed it, or to review.

My presentation was focused on sharing my new model for business development entitled "Sales-Free Selling". The methodology I shared was focused on asking, listening, and empathy, versus the alternative of pitching, convincing, and solving. While my process might seem like common sense (it is), it's also difficult to execute without learning and honing these skills. A few of the steps we walked through included:

1. Developing stronger relationships to build more trust and likability;
2. Setting an agenda to maintain control;
3. Asking questions to identify not only problems, but compelling reasons for someone to change;
4. Asking commitment questions to affirm the prospects likelihood to change firms.
5. Identifying who the "real" decision maker is;
6. Qualifying budgets and the ability to pay the fees;
7. Presenting only after the prospect has "sold us" on working with him/her.



Jim Ries



Steve Fretzin

At the end of the day, we need to move someone forward to a new client or move them out of the pipeline and stay friends. One of the main benefits shared during the presentation was the amount of time that can be saved by using a proven process to qualify and close the best clients for you. Thank you again Jim Ries and GGI for having me as your speaker. Happy to answer questions about what I do at steve@fretzin.com.

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GGI Webinar | Have No Fear of Fear Itself

Searching for Traces of Sense and Nonsense, Without Allowing Fear to Excessively Dominate Our Lives

Tuesday, 23 February 2021

Guest Speaker: Prof Dr Thomas P. Müller

Prof Dr Thomas P. Müller is no stranger to GGI, having spoken at several of our in-person conferences over the years. He came to our Head Office in Zürich to provide a webinar for our members, discussing the current global situation and how we can face our fears by changing our point of view.

We all have fears and how we emerge from these fears is what makes us more resilient. If you are able to understand the fear of your clients, the fear of your colleagues, this is what is important. The biggest fear for a man is not sickness or death, but rather speaking in front of a large audience. Even Winston Churchill used to wake up at 2:00 or 3:00 am in the morning due to personal fears, and the way he addressed the 'black dog' was to wake up and start working.

Prof Dr Müller asked all participants to look at fear as if it was a ball that could be looked at from different angles. Taking a pragmatic view, he showed that having no fear could be a bad thing – within 24 hours only half of the group would be alive if everyone was completely fearless; it is life-saving to have some fear. Taking a point stoic view, perhaps it is our imagination that we fear more than what might actually happen, for shame – of failure, for example – is the biggest friend of fear.



**Prof Dr
Thomas P.
Müller**

Here, Prof Dr Müller talked about Michael Jordan, who famously said that he had missed more than 9,000 shots in his career, lost more than 300 games, and admitted that 26 times he had been trusted to take the last shot and missed. He failed over and over again, and yet that is why he was successful. He learnt from his mistakes. Only by learning how to deal with failure, do we learn how to succeed.

In his work as a criminal psychologist, Prof Dr Müller often studied destructive nature of mankind. What drives someone to become destructive? Mostly, it starts with bad communication ... this is what leads to fear and then aggression. Communication is the best tool to reduce the fears of people. But there are different forms: (1) fast communication that happens in milliseconds, very fast and very impersonal or (2) slow communication that starts with "How are you?" or "Is there something I can do?". This second form is very slow, but very effective. Don't underestimate the power of personal communication in understanding the fear of other

people. What is key here is removing the importance of self. If you are able to take out your own importance, it is easier to change your point of view. As part of leading a firm, Prof Dr Müller brought up the concept of walking the ship every day. The Captain must know what's going on, and the only way to understand fears is to communicate, communicate, communicate.

But here, another form of communication becomes key: (3) non-verbal communication. Being present in the moment is so very important. In the two seconds that we are "in the moment" is when we can leave the largest impression. His two examples were HRH Prince Charles and President Bill Clinton. In the moment that anyone meets them, you have their undivided attention and you are the most important person in the world to them. Can we learn this skill? Maybe, from little children and cats, who are able to give their undivided attention to something, anything, and somehow time stands still.

In conclusion, the most important things to remember with all fears: face the problem, analyse the problem, communicate, and then make a decision. Don't be mouse-trapped by your fears. Prof Dr Müller ended with the story of Francisco Pizarro's soldiers, who on 16 Nov 1532, faced their fears and defeated the tens-of-thousands-strong Inca army led by the native emperor Atahualpa.

...next page

A very interesting talk, which no doubt helped all those who attended to reassess their fears and how they might deal with them. This summary is really only a taster. We would encourage you to watch the full presentation, available on-demand within the internal area of our website (ggi.com > Log In > Events > Past Events > locate the webinar > external link).

About the Speaker

Prof Dr Thomas P. Müller has a PhD in Criminal Psychology and Forensic Psychiatry from the University of Innsbruck in Austria.

From 1982 to 1992, he trained at the Federal Police School in Innsbruck and, after serving in different police

forces, he became a member of the SWAT team of the Federal Police Force. After taking a break to pursue further education, he became the Chief of the Criminal Psychology Service in the Federal Ministry of the Interior, Group D/INTERPOL. Since that time, he has routinely taught and researched in the areas of criminology, abnormal criminal psychology, hostage negotiation, threat assessment, criminal personality profiling, crime scene assessment and criminal investigation analysis.

He has served as a Hostage Negotiation Coordinator and translator for the Austrian Secret Service Department, under the instruction of the CIA. He conceptualised and initiated the ViCLAS-System (Violent Crime Linkage Analysis System) for all


law enforcement agencies in Austria. He also initiated the ViCLAS-System in several states in Europe, including Germany, Norway, Sweden, Denmark, Portugal, the UK, Switzerland and Poland. He was also responsible for the development of the National Center for the Analysis of Violent Crime / Criminal Psychology Service within the Federal Ministry of the Interior in Austria.

Prof Dr Müller has taught many courses to law enforcement agencies, universities, within the Ministry of the Interior, and the Department of Justice. He has also lectured to professional groups such as judges and public prosecutors throughout Austria, Germany, England, Italy, Scotland, Poland, Canada, Australia, the USA and South Africa.

GGI PG Webinar Indirect Taxes (IDT)

Frankenstein 2: The Return of the Monster

Thursday, 25 February 2021

Chairs:  **Steve McCrindle**
&  **Toon Hasselman**

This event was the IDT PG's second webinar and we received 51 registrations and 41 attendees, which is the biggest audience that the Indirect Taxes PG has ever attracted.

By popular demand, the theme was again Brexit. For those of us around the globe with clients that are impacted by the logistics, Customs and VAT changes, arising from Brexit, it is a "MONSTER" of gargantuan proportions. In our

webinar of 11 December 2020, we looked at planning for Brexit, using a case study – A Plc – as the central theme. In this webinar of 25 February 2021, we looked at the client issues that we are finding post Brexit, again using a case study – D International – as the central theme. Hence the title for the post-Brexit webinar of "The Return of The Monster". Brexit has been and is a monster from an Indirect Taxes perspective.

The case study was audience interactive, with no right or wrong answers: more an exploration of the possible solutions.

D International involved:

- goods being exported from China and imported into the UK;
- a process in the UK resulting in different goods being exported from the UK to the EU;
- major Indirect Taxes technical issues being Customs duty charged both in the UK and the EU, resulting in double taxation;
- import VAT being charged in the UK when unnecessary;

- what planning could be brought into place to eradicate these unnecessary costs.

Some of the possible answers were logistical and others Customs/VAT technical, and we covered as much ground as possible within the timeframe of the webinar. We arrived at good answers.

A Plc and D International are based on real client issues, and those of us involved with the Brexit monster have dealt with many such “live” cases. Reiterating something I have stated before, all clients have unique circumstances/issues, and we must find bespoke solutions for them. This case study demonstrated not only the issues, but how to find a solution to those issues; which in the main are logistical and practicality issues of which VAT and Customs considerations form only part. The participation and cross-border teamwork here were really good, and special thanks to Viktoryia Nestserava for her contributions on Customs matters.

Sir Isaac Newton’s Third Law of Motion states that for every action there is an equal and opposite reaction. Nowadays, this is more frequently seen quoted as “every action has a reaction”. The reaction to our first Brexit webinar was an increase in registrations from 31 to 51 and respective attendees from 25 to 41, and I am hoping that the reaction to our second Brexit webinar is an equally good attendance at our future webinars.



Steve McCrindle

Toon Hasselman and I had a call immediately after the webinar to discuss what we thought we could do better going forward and plans for the future.

- We sent out our case study four days ahead of the webinar and will seek to circulate future case studies approximately one week in advance of the next webinar, which is scheduled for 29 April 2021.
- Our next two webinars will concentrate on e-commerce. Brexit has gone and it is time to focus on the next major upheaval to the



Toon Hasselman

worlds’ Indirect Taxes regimes, which is the approaching new EU import regulations and selling through online platforms, due to be implemented from 01 July 2021.

- We want to stay connected with all our new attendees and increase their number going forward.
- We will also seek to increase communication to members, but this is something Toon and I will do after the Brexit madness calms, which it is still not showing signs of doing yet.

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GGI PG Webinar Best Practices for Professional Service Organisations

Tuesday, 02 March 2021

Chair:  Timothy C. Lynch

Guest Speaker:  Kelly Frager

The Best Practices for Professional Services Organisations Practice Group held a webinar covering the topic of Remote Employee Engagement. Our guest speaker, Kelly Frager of Kelly Frager Professional Development & Training, shared the key learnings and challenges from this past year



Timothy C. Lynch



Kelly Frager

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of full remote work. An example is the difference in how various generations have struggled with remote work, highlighting both the adoption of technology like Zoom and the challenges of parents with young and school-aged children. Frager also shared the significant initiatives organisations have taken to support their employees in the areas of mental health and building small communities, such as peer-to-peer parent pods and caregiver alliances. Another discussion was around the increased and intentional efforts for regular communication, both from leadership and within work groups.

Many GGI firms have been proactive in addressing the greater need to engage our employees during this challenging time. Some of the more than 50 members that attended the webinar relayed how they have dramatically improved their internal communication and plan to preserve this improvement post-pandemic.


 **Joe English** (Taylor English Duma LLP, Atlanta, GA, USA) was one of the panellists and shared, among other things, that their approach was to over-engage with video and electronic communications and events, until their employees expressed that they needed less engagement from the firm.

 **Robert Thompson** (Ward Hadaway, Newcastle upon Tyne, UK) was also a panellist and shared how his firm increased the level of communications and how they used Microsoft Teams for business video meetings and Zoom for social connectivity. Both Rob and Joe expressed that their employee engagement is higher today than it was pre-pandemic, which is remarkable.

Not only was the webinar a great way to connect with fellow GGI members but it drove home the fundamental value proposition of this Practice Group. By member sharing of best practices, we can learn from one another better ways to operate as businesses and to achieve our business objectives.

GGI PG Webinar Litigation & Dispute Resolution (LDR)

Thursday, 04 March 2021

Chair:  Johan F. Langelaar

Speakers: Dr Ilia Rachkov

&  Leslie A. Berkoff

Practice Group Global Chairperson Johan F. Langelaar motivated all participants to connect with each other and engaged all of them in talks. It was beneficial to meet each other virtually, chat, and socialise.


Johan informed all participants that he is planning to circulate a questionnaire to all Practice Group members in order to obtain further information on the members' needs and desires. The questionnaire will be sent out in the coming weeks.

Dr Ilia Rachkov (Nektorov, Saveliev & Partners, Moscow, Russian Federation) talked about a recent high-profile case in Russia concerning the responsibility



Johan F. Langelaar

of Norilsk Nickel for environmental harm to the environment.

 **Leslie A. Berkoff** (Moritt Hock & Hamroff LLP, Garden City, NY, USA) discussed changes to the Bankruptcy Code (in the US) through the recent COVID Relief Act. It was amazing to hear that the USA authorities reacted so fast on the COVID crisis.

After the presentations the members exchanged information about the situation in their countries.



Dr Ilia Rachkov



Leslie A. Berkoff

Johan thanked everybody for their valuable contribution to this meeting and closed the meeting.

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GGI Member Firm of the Year Awards 2021

“My nomination goes to...”

NOMINATE ONLINE

If you have not yet done so, why not take the opportunity to nominate a fellow GGI member for GGI's Member Firm of the Year Award 2021? It will take only two minutes of your time. If you feel that any of our members have been outstanding, you are welcome to submit a nomination by clicking on the

button shown or by emailing Anita Szoeki at szoeki@ggi.com.

Please include the following information:


- Nominated firm
- Reasons for nomination

Rules: All GGI members are eligible to submit one nomination per person. Self-nominations are not accepted (i.e. you cannot nominate your own firm).

Nominations must be received **before 15 April 2021**. Thank you in advance for nominating a fellow GGI member!

Three & Partners:

An Innovative Boutique in the Italian Accounting, Tax and Legal Scene

At the beginning of 2021, Roberto M. Cagnazzo and Paolo Motto have joined their teams and their long experience in tax, corporate, legal, and business fields to found  Three & Partners, a boutique deep-rooted in Turin and the northwest of Italy, but with a clear European identity and a strong international vocation.

Three & Partners aims to put its national and international clients at the

centre of its professional project and to constantly support them through every need, programme, or challenge they wish to undertake in Italy or abroad. Clients will be assisted by a team of 25 highly qualified professionals and employees, constantly up-to-date and able to understand the peculiarities of their needs in order to share personalised, effective, and high-quality solutions on a wide range of services, ranging from the most traditional to the most specialised, digital, and innovative.

“This new venture launches us into an exciting new challenge that will allow us to pool our experience and that of our respective teams

...next page



Paolo Motto



Roberto M. Cagnazzo



with the ethics, quality, variety and innovation of the services offered to our Italian and international clients, aiming at becoming a reference point in the world of Accounting, Tax and Legal in our territory and throughout Italy,” commented the two Founders and Partners, Roberto M. Cagnazzo and Paolo Motto.

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New Executive Committee Members at KRD

GGI member firm KRD Ltd. is pleased to announce the promotion of Jon Segal to Managing Partner of KRD. Current firm partners Lauren Clawson and Mitch Knopoff join Jon as Executive Committee members. These three promotions took effect as of January 2021.

Jon Segal has been with KRD for over 15 years. His public accounting career totals more than 25 years, working in

the areas of real estate, manufacturing, distribution, construction, and professional services. He became Partner of the firm in January 2004. “We have had tremendous growth over the last decade. By making changes to the Executive Committee with new people, fresh ideas and a new perspective will help the firm continue grow and improve,” Jon states.



Jon Segal

Lauren Clawson was promoted to Partner of KRD's Client Accounting & Advisory Services group in 2020. She works closely with small and medium-size organisations in various industries, including not-for-profit, professional service firms, real estate management, and startups. Lauren is also the firm's first woman Executive Committee member.



Lauren Clawson

Mitch Knopoff has been with KRD since 2008. He has over thirty years of experience in public accounting, working closely with not-for-profits, family-owned businesses, real estate, manufacturing, distribution, construction, professional services, and third-party administrators (TPA's).



Mitch Knopoff

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Moss & Barnett Announces New Shareholders

GGI member firm Moss & Barnett, a Professional Association, is pleased to announce that Kathy Y. Allen, Kelly C. Engebretson, Brittney M. Miller, John M. Schmid, and Alex R. Schoephoerster have become Shareholders in the firm.

Kathy Y. Allen represents lenders, borrowers, and servicers in connection with complex real estate and other commercial transactions, focusing on the areas of multifamily housing, finance development, and servicing. She primarily represents lenders who originate loans, which are later sold to Freddie Mac, for multifamily housing projects around the country.

Kelly C. Engebretson assists businesses and individuals with their litigation needs, including commercial and business disputes,



Kathy Y. Allen



Kelly C. Engebretson



Brittney M. Miller



John M. Schmid

construction disputes, shareholder disputes, professional liability claims, personal torts, and a variety of other areas. She also provides regulatory and compliance counsel for public utilities and represents those clients before state regulatory bodies in litigation matters.



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Brittney M. Miller assists clients in all family-related matters, including parenting, support, division of assets, stepparent and same-sex adoptions, antenuptial agreements, and many other issues confronting modern families. She has extensive experience with cases involving complex social and financial issues at both the trial and appellate court levels.

John M. Schmid primarily represents lenders that originate and sell multifamily mortgage loans to Freddie Mac and Fannie Mae. In all aspects of his practice, he examines and resolves title issues affecting real estate. He works with clients to help

close their deals in diverse markets all over the country, many with complex features such as targeted affordable housing, ground lease transactions, and joint ventures.

Alex R. Schoephoerster provides strategic advice to clients in the areas of contract law, entity formation, fundraising, commercial transactions, estate and succession planning, real estate, mergers and acquisitions, buy-sell agreements, and general business practices. He is also well-known for advising emerging companies and entrepreneurs on a suite of startup and growth matters.

Munck Wilson Mandala Elects Alison Battiste, Sarah Lopano, and Jordan Strauss 2021 Partners

GGI member firm Munck Wilson Mandala unanimously elected three new Partners, effective 01 January 2021. Alison Battiste, Sarah Lopano, and Jordan Strauss work in MWM's Dallas office in the complex litigation/dispute resolution section. As part of the MWM team that earned the title of Litigation Department of the Year in 2020, these three attorneys demonstrated excellence in their legal practice and significantly contributed to the firm's successful year.

"This is a defining moment in the legal careers of Alison, Sarah, and Jordan, and we are proud to call them MWM Partners", said Jenny Martinez, Co-Chair of the complex litigation/dispute resolution section. "They excel as litigators and have impressed all of us this past year with their ability to adapt and bring value to our work."



Three new Partners at Munck Wilson Mandala (from left): Jordan Strauss, Sarah Lopano, and Alison Battiste

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Alison Battiste has more than 13 years of experience working in commercial and high-stakes litigation. She represents both plaintiffs and defendants in business, intellectual property, and technology-related disputes. Battiste has been honoured as a Texas Rising Star and a Texas Super Lawyer. In 2020, she was elected to the board of Family Gateway, and she is a member of Leadership Dallas Class of 2021, the Dallas Regional Chamber's flagship leadership programme. Battiste also completed the Leadership Arts Institute, the Business Council for the Arts' programme, in 2018.

Battiste earned her BS in chemistry and MBA from the George Washington University and her JD from the Georgetown University Law Center. While in law school, Battiste participated in the International Law Study summer programme at University College London in the United Kingdom and clerked for a prominent law firm in São Paulo, Brazil. After law school, she worked at Merrill Lynch International in London, England. She is a fellow of the Texas Bar Foundation, Dallas Bar Foundation, and Dallas Association of Young Lawyers Foundation and a member of the State Bar of Texas and the Dallas Bar Association.

Sarah Lopano has more than eight years of legal experience representing clients in complex commercial litigation and intellectual property disputes. She is a graduate of the Dallas Regional Chamber's Lead YP programme and stays active in firm events focused on diversity and inclusion and business development. Lopano is recognised annually as a Texas Rising Star and a Best Lawyers Ones to Watch.

Lopano graduated *magna cum laude* with a BBA in marketing from the University of Texas at Austin, and she received her JD from Southern Methodist University Dedman School of Law, graduating cum laude. While in law school, Lopano was the managing editor of the *Journal of Air Law & Commerce*, and she worked with the W.W. Caruth, Jr. Child Advocacy Clinic. She is a member of the State Bar of Texas.

Jordan Strauss has over seven years of legal experience representing clients in commercial litigation

and intellectual property disputes, including complex patent disputes. She has been involved in all phases of numerous patent infringement cases, including her role as the lead associate in a USD 10.1 million infringement lawsuit. Strauss is recognised annually as a Texas Rising Star and a Best Lawyers Ones to Watch. She also serves as a member of the Genesis Alliance Board.

Strauss graduated *summa cum laude* with a BA in political science from Southern Methodist University, receiving the Ora Nixon Arnold Award in Outstanding Academic Achievement as the highest-ranking political science graduate. She received her JD, graduating magna cum laude, from the SMU Dedman School of Law, where she was inducted into the Order of the Coif. She is a member of the State Bar of Texas.

This year marks a significant milestone for MWM, having three female attorneys elected to Partner. The firm

has focused on hiring and developing strong female attorneys and, with the addition of Martinez in 2018, a collaborative effort among firm leadership and its recruiting team has led to the successful hiring of several strong female laterals, who now serve as key mentors in developing the firm's younger attorneys.

"Alison, Sarah, and Jordan play major roles in the success of our law firm. This past year, they each demonstrated their ability to acclimate when the pandemic forced us to operate a large portion of case work virtually," said Managing Partner, William A. Munck. "I could not be prouder of the firm, Jenny's leadership, and our three new Partners."

"Alison, Sarah, and Jordan continue to impress us with their hard work and excellent litigation skills," said Michael McCabe, Co-Chair of the MWM's commercial litigation/dispute resolution practice. "Their partnerships are well deserved."

Cavour Announces the Creation of the Industry Experts Team

In January, a team of seven industry experts has been officially presented; they all held previous senior positions in medium/large corporates, thus acquiring specific skills and knowledge in several industrial sectors.

These professionals are now starting a new path as **industrial consultants on an exclusive basis in Cavour's M&A operations.**

The plan to establish an Industry Experts team had been under consideration for some time now and it progressively took shape with the identification of a group of professionals with whom there are consolidated and long-term relationships.

The Industry Experts will have a key role in the execution of those



Dr Antonio Zecchino

...next page

mandates that require highly specialised and qualified skills in specific industrial sectors, bringing a precise understanding of the business, a more focused identification of the targets sought by the counterparts, and an accurate assessment of all the key factors in the business due diligence phase.

The professionals will make available their know-how and their relationships gained in sectors such as **food and beverage, luxury and fashion, retail and consumer goods, mechanics and electronics, ICT, and logistics** and will allow Cavour to present itself on the market as a reality where

financial, industrial, managerial, and academic skills are combined.

View the expert team and their CVs at cavoursp.it/en/industry-experts/.

The Industry Expert team will constitute, in the coming years, one of Cavour's main assets, together with the network of foreign partners and correspondents the brand has consolidated in over 30 years of activity, and the privileged relationships with the Private Equity Groups; these relations with Private Equity Groups will mainly benefit from the contribution of the technical and industrial skills and

knowledge coming from these new professionals, bringing added value in the identification and selection of targets for acquisitions as well as in the disposal of investments.

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Anthony & Cie: Best Wealth Management Services France 2020

The [CFI.co](https://cfi.co) judges have conferred on Anthony & Cie the 2020 award for Best Wealth Management Services France 2020. CFI.co constantly seeks out individuals and organisations that contribute significantly to the convergence of economies and truly

add value for all stakeholders. Highlights of the judging panel's findings include:

- Over the past four decades, Anthony & Cie has proven that risk can be reconciled with opportunity. The multi-family office offers a suite of services that includes wealth planning, real estate and administration, and cross-border wealth strategy.
- Founder Robert Anthony is a chartered certified accountant who previously taught international tax law in California. As principal and founder, Anthony leads from the front with a vigilant team ready to strike pre-emptively to hedge risk and seize opportunities.



Prof Robert Anthony

- Anthony & Cie strives to set a benchmark of exemplary business ethics and prizes retrospection as a tool for continuous improvement. The firm has positioned itself at the cutting edge of its field for legislation, relationships, and knowledge.

Read more on cfi.co.

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Scott Price Becomes a Partner at Pallett Valo LLP

The Partners of Pallett Valo LLP, the largest law firm in the Peel Region, are pleased to welcome

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Scott Price
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Scott Price as a Partner of the firm effective 01 January 2021.

Scott joined the firm's litigation group in 2009, and has become an important part of the firm's Estate Litigation, Construction, and Commercial Litigation Practice Groups. He has appeared at all levels of court, including the Supreme Court of Canada, the Ontario Court of Appeal, Ontario Superior Court, and Ontario Divisional Court, as well as before numerous Tribunals.

Scott is also a Member of the Executive Board of Directors of



Scott Price

the Peel Law Association. John Russo, Pallett Valo's Managing Partner said, "Scott does great work and will be a great addition to our Partnership."

Prager Metis Names Lori A. Roth Co-Managing Partner

Prager Metis CPAs is very proud to announce Lori A. Roth has been

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named Co-Managing Partner, effective 01 January 2021.

As Co-Managing Partner, Lori will provide leadership and strategic planning to more than 100 partners and principals and 600 team members. Lori also oversees all the day-to-day operations for the firm and provides guidance and oversight to each of our Office Managing Partners and Service Line Leaders. She holds a key role in developing strategic goals and policies, monitoring performance, and driving business growth. Lori has been in the accounting profession since 1984.



Lori A. Roth

"We believe this new role is a perfect fit for Lori's unmatched leadership and strategic mindset, and we are all tremendously proud to celebrate this achievement," says Glenn Friedman, Chief Executive

...next page

Officer and Co-Managing Partner. "Lori has always been a respected member of our leadership team and I'm confident Prager Metis will continue to see tremendous growth with her at the helm."

In 2020, Lori was named to the NJBiz 2020 Accounting Power 50 List and to Crain's New York Business' 2020 Notable Women in Accounting and Consulting List. For her valued contributions to the

New Jersey Business and Industry Association and for advancing the competitive nature of business in New Jersey, Lori was named to the board of trustees of the NJBIA and named a Business Thought Leader.

Hofstra Law Awards 2020-2021

Recipients of Moritt Hock & Hamroff Fellowship and Marc Hamroff '83 Annual Scholarship

The Maurice A. Deane School of Law at Hofstra University has named **Jeffrey Hassan** as the recipient of the 2020–2021 Moritt Hock & Hamroff Business Law Honors Fellowship and **Korrine Utting** as the recipient of the 2020–2021 Marc Hamroff '83 Annual Scholarship. The Fellowship is awarded to an incoming law student who has demonstrated outstanding academic achievements and an interest in pursuing a career in business law. The Scholarship is awarded to a deserving entering student on the

basis of demonstrated academic achievement and/or financial need.

Jeffrey Hassan is a first-year law student at Hofstra Law and a resident of New York City. Having earned his BS in food science from Cornell University, he is expected to graduate with his JD from Hofstra Law in May 2023.

Korrine Utting is a first-year law student at Hofstra Law and a resident of Shoram, NY. Having earned her BA, summa cum laude, in journalism from Stony Brook University, she is expected to graduate with her JD from Hofstra Law in May 2023.

"Our firm has achieved a growing and respected presence on Long Island, and giving back to the community has always been one of the core principles of MH&H", stated Marc Hamroff, Managing Partner. "It's an honour to continue to support the Maurice A. Deane School of Law at Hofstra University



Marc L. Hamroff

to help educate and foster the next generations of preeminent attorneys."

Judge Gail Prudenti, dean of Hofstra Law noted, "We are so grateful to Marc Hamroff and MH&H for their partnership with Hofstra Law and providing our students with the financial assistance they need to pursue their legal education. We especially want to thank Marc for his teaching and volunteer leadership. His efforts have had an incredible impact on our school."

Since 1970, the Maurice A. Deane School of Law at Hofstra University

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has provided more than 12,000 students with an education rich in both the theory and experiential skills needed to produce outstanding lawyers, business executives, and community leaders. Hofstra Law's faculty ranks in the top 50 nationwide

for scholarly impact. The school is widely recognised as a pioneer in fully integrating clinical education into a traditional law school curriculum, while continuing to be at the forefront of legal education with programs in law and technology, health law, and family

law. Located on the campus of Hofstra University in Hempstead, New York, Hofstra Law is 25 miles outside New York City in suburban Long Island. Mr Hamroff is a Special Professor of Law at Hofstra and teaches Secured Transactions each year.

Admissibility of Business Records in Civil Litigation: New Evidentiary Rules

By Sharon Delaney

The Civil Law and Criminal Law (Miscellaneous Provisions) Act, 2020 (the Act), makes several welcome changes to practice and procedure in civil litigation. The Act, the majority of which commenced in August 2020, has significant practical implications for civil litigation, particularly in relation to the admission of business records in civil proceedings.

Key Implication

Any record in the form of a document, compiled in the course of business, shall be presumed to

be admissible as evidence of the truth of the facts asserted, without the need for a witness to formally prove the document. The Act contains safeguards for genuine disputes regarding admissibility.

The Need for Reform: Law Reform Commission (LRC) Report 2016

The new measures mirror those already in operation in criminal proceedings, where business records have been admissible in criminal cases since the enactment of the Criminal Evidence Act, 1992 (the 1992 Act).

The LRC report recommended that records compiled in the course of business should be admissible in civil proceedings, as an inclusionary exception to the rule against hearsay. The report observed that business records are the most common



Sharon Delaney

form of hearsay evidence presented in litigation; therefore, their legal status is particularly important.

Prior to the Act

Prior to the Act, the admission of business records in civil cases was governed by common law hearsay rules. Any document which offends those principles would be excluded. There are two specific rules at common law which dictate if a document will be received in evidence. Firstly, a party must prove the content of a document and secondly, a party must prove the document is authentic and/or validly executed.

...next page

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Case Law before the Act

The absence of a general exception to hearsay rules in relation to business records was highlighted in the House of Lord's decision in *Myers v DPP* [1965] AC 101. Records of undoubted reliability were deemed inadmissible. That decision was addressed by the 1992 Act, which created a wide-ranging exception for business records in criminal cases. In several recent civil cases involving the recovery of debt, the Judiciary has referenced this lacuna and the need for urgent attention by the legislature.

Admissibility of Business Records in Civil Proceedings

The Act creates a presumption that any record in document form compiled in the ordinary course of business is admissible. The Act also creates a presumption that the information contained in the business records is proof of the facts contained therein, without the relevant individual

giving evidence. The presumption may be rebutted, but the burden shifts to the challenging party to establish that the evidence contained in those records is untrue or incorrect.

To benefit from the exception, the document must be a business record, which is:

- compiled in the ordinary course of business;
- supplied by a person who had personal knowledge of the matters dealt with; and
- in the case of information in non-legible form that was reproduced in legible form, it was reproduced in the course of the normal operation of the reproduction system concerned.

The exception does not apply in certain circumstances, to include where:

- the information is privileged from disclosure in civil proceedings;
- the information is supplied by a person who would not be compellable to give evidence at the instance of the party wishing

to introduce the information; or

- information compiled for the purpose, or in contemplation, of any criminal investigation, investigation or inquiry carried out under Statute, or in contemplation of civil, criminal, or disciplinary proceedings.

Notice

The Act creates a requirement to provide notice that business record evidence will be relied on and specifies how an objection to such records may be raised. To benefit from the statutory exception, the party seeking admittance must provide notice of the intention to submit a relevant document into evidence, together with a copy of the document, no later than 21 days before the commencement of the trial. This is an important procedural safeguard. Notice of an intention to adduce evidence is only required if copies of the document have not already been provided. Therefore, in many cases, notice may not be necessary; in actions heard on affidavit, the business records are likely to have been provided as exhibits or in plenary actions where they are provided by way of discovery.

Court Discretion to Exclude Evidence

Importantly, the Act contains safeguards as to the operation of the procedure and provides that business records shall not be admitted in evidence where the Court is of the opinion that to do so would be contrary to the interests of justice. In making this assessment, the Court must consider all the circumstances to determine whether there is a reasonable inference that the information is reliable, and the document is authentic. The Court must also consider whether

there is any risk that the admission or exclusion will result in unfairness to any other party to the proceedings.

Copies of Business Records

The Act contains provision for the admission of copies of business records, subject to authentication, approved by the Court. This abolishes the primary evidence rule in respect of business records and provides a wide discretion to the Court to accept copies, as admissible evidence.

Conclusion

The new evidentiary rules for admissibility of business records will be of significant assistance to a party seeking to meet their evidential threshold. In particular, the changes will be important for financial institutions in summary judgment proceedings, where the plaintiff was not the primary lender. However, it is equally important to recognise that third-party funds will continue to experience problems overcoming evidential deficits, in the absence of complete statements of account for each loan acquired.

IR35 Risks with Overseas Parent Companies or Overseas Contracts

By Alan Rajah

Introduction

From 06 April 2021, the new UK IR35 off-payroll working rules come into force for the private sector. The

responsibility for assessing IR35 will now pass to the end client. The end client will be required to review the arrangement with the contractor providing services via their Personal Service Company (PSC) and determine whether the status of the engagement is a deemed employment.



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If the contract is deemed to be within IR35, the fee payer must then operate a UK payroll and deduct income tax and national insurance (NIC) under PAYE.

As this may form a larger administrative burden for smaller companies who are the end client, there is an exemption from the IR35 responsibilities for small end clients where they meet at least two of the following conditions:

- It has an annual turnover not exceeding GBP 10.2 million;
- It has a balance sheet total not more than GBP 5.1 million;
- It had an average of no more than 50 employees for the company's financial year.

...next page

When assessing the contract between the PSC and the client, factors such as control, mutuality of obligations, ability to substitute, and insurance are taken into account.

Overseas Parent Company and IR35 Applicability

Where there is a UK Limited company subcontracting work to a UK PSC and the contract falls within IR35, if the UK Limited company meets the small-company exemption, the responsibility passes to the next party in the chain. This may lead to the PSC being responsible for IR35 duties, as opposed to the UK Limited Company.

However, if the UK Limited company is part of a group and is a subsidiary of an overseas parent company, the rules may differ. Although the subsidiary may meet the conditions for the small company exemption, where there is a group, this group is considered as one for the small company conditions. Hence, if the overseas parent company does not meet the small company conditions, the UK subsidiary will be responsible for IR35 and will need

to operate a payroll and deduct income tax and NIC under PAYE.

Overseas End Client with UK PSC

Where there is an overseas end client who is also the fee payer and a UK PSC, the IR35 responsibilities may fall to the overseas end client without them even being aware of this responsibility.

HMRC have released further guidance whereby if the overseas end client is wholly overseas and does not have any connections to the UK, such as being UK resident, or having a UK branch or permanent establishment, the responsibility will be passed down the chain. If the end client is the fee payer, the responsibilities will be passed to the PSC. Therefore, the PSC will need to follow the IR35 rules similar to before 06 April 2021.

Where the overseas client does have a UK connection, they will be responsible for determining the status of the engagement, as well as operating a UK payroll and deducting income tax and NIC under PAYE. Whether NIC is applicable will depend on in which

specific country the duties are performed by the worker, whether there are any reciprocal agreements in place with the UK, and the length of the contract.

UK End Client with Overseas PSC

Where there is an UK end client and an overseas PSC, with the worker also being non-UK resident, and the engagement falls within IR35, the tax situation depends on where the duties are performed. If the duties are wholly performed in the UK, the fee-payer should operate a UK payroll and the payments to the worker should be run through a UK payroll deducting PAYE and NIC, as applicable.

However, if only part of the duties are performed in the UK and the contract falls within IR35, although the fee payer may still be required to operate a payroll, payments could fall within S690 ITEPA 2003, whereby PAYE is only taxable on a percentage of the earnings. Again, whether NIC is applicable will depend on in which specific country the duties are performed by the worker, whether there are any reciprocal agreements in place with the UK, and the length of the contract.

Gibraltar Joins Schengen Area

By Christopher Pitaluga

It's funny how once-in-a-generation opportunities tend to come, well, once in a generation.

In the case of Gibraltar's recent agreement with Spain and the UK to formalise a treaty by 30 June 2021 that will see Gibraltar join the Schengen area and achieve customs alignment with the EU, it's

a once-in-two-generations event.

I know what I'm talking about. I was born in 1961, and a year later my father accompanied our Chief Minister to the United Nations to defend Gibraltar against a gradual blockade by Spain that was territorial, economic, political, and social. It would lead to the full closure of the frontier with Spain in 1969.

Spain reopened it in 1982, as a pre-condition for joining the EEC but, ever since, Spain has maintained its strategy of making life difficult for Gibraltarians and, in particular, within the EU.

Apparently, no longer. Last New Year's Eve, Gibraltar, the UK, and Spain achieved a historic accord that, in principle, will allow for the elimination of the physical border between Spain and Gibraltar, with the latter becoming

part of the Schengen area, allowing free movement of people between Spain and the Rock in a manner not seen since Europe was basking in the afterglow of the Marshall plan at the end of World War II.

The agreement also states that the parties will work towards a definitive treaty between the EU and the UK, which could include alignment on customs.

The implications of all this are numerous and huge.

For locals, it will mean no more queues to get into and out of Gibraltar. If you think that's hardly consequential, try sitting for two hours in a queue of cars on a hot afternoon with three kids in the back for company, just to get home from doing your shopping. Then do that every weekend and once or twice during the week as well.

Less mundanely, it should usher in a new era of getting along better with the neighbours: again, not to be dismissed lightly in the context of a life lived well. Robert Frost has a character in his poem *Mending Wall* say that “good fences make good neighbours”, which makes a kind of sense until you realise that actually the fence just makes for a good standoff and there is not much that's neighbourly about that.

Taking it up a level, it means that, at last, flights from anywhere in the EU should be able to come into a Gibraltar airport. Hitherto, Spain prevented flights from the EU landing at Gibraltar by lobbying



**Christopher
Pitaluga**

hard to get the Rock excluded from all EU “single skies” directives.

The treaty should result in mercantile expansion across the region. Indeed, it has been the Spanish government that has described the purpose of the treaty as being to establish an “area of shared economic prosperity”. After decades of describing Gibraltarians as pirates (not kidding), tax-evaders, smugglers, and a generally disappointing lot, the language has also come full circle. It seems to have finally clicked that, in the third decade of the twenty-first century, politics should be about doing all things possible for the citizenry to make the most of the opportunities available to it.

Finally, and most importantly, the treaty, which, if achieved, will be a remarkable consequence, implying as it does a permanent resolution to “the Gibraltar problem”, should allow Gibraltar to attract business right across all its established areas of expertise: gaming, funds, wealth management, banking, corporate administration, and trusteeship. Fantastic.

I hear you thinking that there's no such thing as a free lunch. Where's the catch?

A very good question. I think the worst of it is that we are going to have to get used to seeing EU officials at our “new” Schengen borders at the airport and the ports.

The other big plus for Spain is that by dispensing with what they have always called “la verja” – the fence – its removal results in a kind of territorial amalgamation of where Gibraltar ends, and Spain begins. How have they not twigged before that the symbolism of

...next page

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taking away the fence means visually advancing, however minutely, their 300-year claim that Gibraltar and Spain are a single territorial unity?

Whether Spain succeeds or not in persuading my grandchildren that their future lies with them, at least they have taken the first big, big step

in the right direction to make those of us of earlier generations, wounded by battering, think that they might at last be worthy of our trust. In Frost's poem it's a wall, not a fence, that separates. Turns out that it's not fences or walls that make good neighbours. "Something there is that doesn't like a wall" says our man.

What have we each been trying to keep in? What have we each been trying to keep out? As we embark on this journey, the most exciting thing is that we're about to find out what we've all been missing.

Canada's Highest Courts Deliver a Series of Landmark Decisions on Contract Law

By Daniel Waldman

While under lockdown last year and conducting hearings electronically, the highest courts in Canada delivered several precedent-setting decisions that have changed the way we view written contracts under the law. Though these decisions have been praised as positive developments, they have also been met with controversy. There is some concern that they may compromise the sanctity of written agreements.

Unconscionability and Contractual Enforcement

Last June, the Supreme Court of Canada handed down a long-awaited decision. It held that a term in a standard form contract cannot be enforced if it unfairly deprives the weaker party of its right to pursue a dispute remedy against the stronger party.

In *Uber Technologies Inc. v Heller*, a driver for Uber Eats had to accept a standard form employment contract when he signed on with the company. It stated that any employment disputes were to be resolved through mediation and arbitration in the Netherlands. The driver commenced a class action lawsuit against Uber in 2017, alleging that the company had violated employment standards legislation. Uber moved to stay the action as the dispute raised had to be dealt with by arbitration in the Netherlands, as per the employment agreement.

The plaintiff argued that this clause was not enforceable because it was unconscionable. His position was that the clause unfairly deprived him of a realistic means of pursuing any dispute against his employer.

Uber's motion reached the Supreme Court, where the majority held the arbitration clause was unconscionable and therefore unenforceable. The doctrine of unconscionability is particularly applicable to standard



Daniel Waldman

form contracts, which often create an imbalance of bargaining power, giving a stronger party an unfair advantage. In this case, the plaintiff was clearly the weaker party and the clause imposed a grave financial and logistical burden on him to exercise his right to resolve a dispute against his employer.

Prior to this decision, unconscionability was often raised by parties who did not want to live up to their end of an agreement. Courts seldom accepted that argument. The *Uber* decision has been hailed as an important victory. But there have been concerns about its potential implications, as litigants might follow its lead to try and invalidate terms in standard contracts.



Subsequent judicial treatment of the *Uber* decision has allayed these concerns. A recent decision of the Ontario Superior Court of Justice has confirmed that courts will not be quick to allow unconscionability arguments to invalidate standard contractual clauses just because a weaker party claims they are unfair. It will be interesting to see the effect of *Uber* in years to come.

Invalidating Contracts Based on Misrepresentations

The Ontario Court of Appeal took things a step further with a recent ruling that held that a party can rescind a contract entirely if they were lured into it based on oral misrepresentations.

In *Issa v Wilson*, a first-time homebuyer entered into an agreement to purchase a home after being told by the homeowner and the real estate agent that the size of the property was about 2,000 square feet. The buyer was given the chance to carry out his own due diligence. During a visit to the property, he was again informed

that the home was about 2,000 square feet. Based on this, he executed the agreement of purchase and sale and paid a deposit. The agreement did not mention the size of the property.

The buyer pulled out of the transaction before it closed, after he obtained an appraisal confirming that the property was about 1,450 square feet. He then successfully sued the real estate agent and vendor, obtained a judgment that the agreement was invalid, and his deposit was returned.

The judgment was upheld by the Ontario Court of Appeal. It ruled that if a party makes a false statement that is material and induces another party into entering a contract, then the agreement may be rescinded based on misrepresentation. The representations regarding the size of the property were deemed to be material to the buyer's decision to purchase.

The *Issa* decision has caused quite a stir, particularly among the real estate community, which has taken issue with the ruling that a buyer is permitted to back out of an agreement at a late stage of the transaction based on a prior representation. There is concern that *Issa* may create a

slippery slope, with parties attempting to get out of valid written contracts based on alleged misrepresentations.

The Expanded Duty of Honesty in Contractual Performance

In *C.M. Callow Inc. v Zollinger*, the Supreme Court expanded on the duty of honesty that parties owe to each other in contractual performance. The plaintiff had a snow-clearing contract with a group of condominium corporations. The defendants decided to terminate the contract in early 2013 but led the plaintiff to believe that it would be renewed.

The matter made it to the Supreme Court, where it was ruled that the defendants owed the plaintiff a duty to perform the contract honestly and in good faith. The court noted that, while the duty of honest performance is not equivalent to a duty of disclosure, parties still may not "knowingly mislead" one another.

...next page

It was held that the defendants breached this duty by actively deceiving the plaintiff into believing that the contract would be renewed.

Many have praised *Callow* as an important (and overdue) expansion of the duty of honest performance in contract law, while others are concerned that it has taken this duty too far, which may compromise the certainty contained in commercial transactions.

These decisions, while controversial, all represent positive developments in contract law, as they challenge the notion that contractual obligations are limited to written documents. As the high courts have demonstrated, the enforceability and performance of contracts can come down to the parties' rights and behaviour and are not necessarily confined to the document itself.

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The Dynamic Startup Scene in Turkey

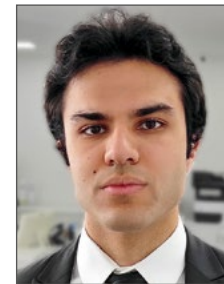
By **Meriç Çavuşoğlu**

The concept of "Startup", something that was rarely heard of and in which only a handful of people were interested in Turkey at the turn of the 2010s, has today become a paramount part of the country's technology sector. With its huge young population, surging number of educated people, and increasing levels of internet usage, Turkey has created a very dynamic startup

ecosystem over the past decade, during which dozens of new startups were founded, numerous angel investors and venture capital firms emerged, lots of exits were made, and a supportive infrastructure was built with growing numbers of accelerators and beneficial government initiatives.

In 2010, the number of corporate venture capital (CVC) entities in Turkey was only two; whereas in 2019, this number shot up to 26, thanks to the easing of regulations as well as incentives offered to private corporations to establish CVC funds. As for local VCs and investment firms, the first of which was established in 2012, there are now over 70. Many of these investment firms made their first investments in the early 2010s and exited at the end of 2017; they then got on with planning their next investments for the best part of what remained of the decade.¹

The deals that these VCs closed, supported by a rising pool of active angel investors, naturally led to a substantial increase in the total



Meriç Çavuşoğlu

value of deals. The total startup equity funding was USD 19 million in 2010, whereas this figure soared to USD 103 million in 2019, and to a record USD 177 million in 2020. Even though the sharp increase in startup fundraising is evident, Turkey's per capita angel and VC funding is still below USD 2. This figure should be at least USD 10 for Turkey to become globally competitive in the sector.²

Accelerators, which are another pivotal part of a dynamic ecosystem, also saw their number go up in the past decade: the number of active startup accelerators went from six in 2010 to 57 at the end of 2019, an impressive eight-fold increase. Eight of these accelerators, which

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are exclusive to fintech startups – a sector particularly popular in Turkey – were launched by banks. As for technology parks, which give livelihood to newly born startups, the count more than doubled, rising from 27 to 61. They now accommodate more than 5,000 startups where roughly 50,000 people are employed.

The government also played an important role in the development of the Turkish ecosystem; TUBITAK has been providing grants to idea-stage startups via its programme called TUBITAK BiGG since 2012. In 2019, 568 idea-stage startups received up to TRY 200,000 each, while 823 early stage startups received a total of TRY 123 million. Another government institution that supports startups is KOSGEB, an arm of the Ministry for Industry. When the grants provided to 417 idea-stage and 160 early-stage startups by KOSGEB in 2019 are added on, the government support to startups in that year alone equals USD 32.5 million. Furthermore, since 2013, the Ministry of Treasury and Finance has had an angel investor accreditation programme in place that, as of March 2020,

had accredited 524 angel investors, who have consequently become eligible for certain tax incentives.³

Turkey has indisputably covered a lot of ground in establishing a favourable startup ecosystem over the course of the past decade. As a result of this, the country has surpassed the European Union average in entrepreneurial activity.⁴ All of the above developments have come to fruition with exits that have created great sensations worldwide. Among these exits, some of the major ones are the sales of Peak Games to Zynga for USD 1.8 billion, Yemeksepeti to Delivery Hero for USD 589 million, and Gittigidiyor to eBay for USD 218 million. For all the positives though, there surely are some aspects that Turkey can improve on. Firstly, there is a serious shortage of computer programmers in Turkey. Although there are several initiatives aimed at filling this gap conducted both by the private and public sectors, programming courses should rapidly be incorporated into primary and secondary level education. Secondly, Turkish society still lacks entrepreneurship as an organic part

of its culture; the Turkish people should embrace a more benign view towards entrepreneurship and accept it as a legitimate career path for their offspring. Lastly, despite all the government initiatives, Turkish startups are sometimes forced to deal with issues such as prejudice from consumers and grave economic turbulences due to political circumstances. Nevertheless, regardless of whether these issues are addressed or not, Turkey is en route to becoming a larger and more profitable ecosystem, with great opportunities for startups, investors, and global collaborations on the horizon.

Financial Axis provides, in the field of startup development, services ranging from market research to fundraising consultancy to helping startups achieve sustainable growth and internationalisation. They have already partnered with startups in a wide range of industries such as biotechnology, life sciences, automation, textile, retail, and defence in Turkey. They also maintain good communication and cooperation with various startup development funds in Turkey.

1) www.invest.gov.tr/en/library/publications/lists/investpublications/the-state-of-turkish-startup-ecosystem.pdf

2) www.teknoparkistanbul.com.tr/teknopark-istanbul-blog/turkiyenin-girisimcilik-ekosistemi-buyuyor

3) www.invest.gov.tr/en/library/publications/lists/investpublications/the-state-of-turkish-startup-ecosystem.pdf

4) ec.europa.eu/growth/industry/policy/innovation/scoreboards_en

10 Mistakes – Part I: Lust v Desire

By Sameer Kamboj

“10 Mistakes” is a series I am sharing with you. Read this with an intent to self-realise. As you do so, your mind may try to distract you or reject what you read. It might even trigger your critical thinking and make you sceptical. On the other hand, it might make you believe in everything you read and make you a follower. Be aware of the games your mind will play!

What Are Mistakes?

Examine these two situations:

1. We are all born under different circumstances. As we grow, we receive various messages that condition us into who we are, such that, in our current state of life, we consider our personality as the unshakeable truth. Our mind creates this belief for us. Our perception is hence limited by our mind. This is the beginning of the mistake.
2. We all know we have more potential than we are currently employing. We

know that we can be more – happy, peaceful, wise, wealthy, content, healthy – than we currently are.

We know this within us. Our life's entire journey is about harnessing this potential.

These two situations are quite in conflict with each other. The first one is limiting by nature, while the second one is explorative.

The mistakes we make are rooted in attempting exploration while remaining entangled in the web of our own compulsive personalities.

You **cannot** experience your full potential with your arms and legs tied behind your back, and your mouth gagged with pre-programmed words and a mind that is full of its own convictions.

What Is Lust?

Lust is often confused with desire. We always live with desire. Lust is primarily our obsession connected with a desire. It usually has its origins in our sense of inadequacy or incompleteness. Due to such feelings, we become convinced that if we do not have or achieve something, we would simply cease to exist!

It is a game of proving our worth not just to others but even to ourselves. Think about this carefully. This is a grave mistake we make with our lives. This one is tough to realise because its hypnotic nature consumes us.

Let's take some simple steps to get out of this hypnotic trance.



Sameer Kamboj

Distinguish Lust from Desire

Desire is “I want to own a house”. But when the inner message sounds like, “I must own a certain kind of house, at a certain address, else I won't get the right status for myself”, you are now experiencing lust.

Desire can be to own a car because you need it, but it becomes lust when your inner messages sound like, “Unless I don't drive a luxury/sports car, I haven't arrived in life!” Desire can be to build a large enterprise, but it becomes lust when your inner message is, “Unless I don't have the best and the largest enterprise, I haven't really proved anything!”

Listening to the inner messages for the why of our desires helps us identify our lust. These inner messages are purely yours to listen to, and no one else can help you tune into these. The more present you are to yourself, the louder these inner messages become. Start by posing some simple questions to yourself. Why should I top my class? Why should my company be #1? Why should my business have the best products? Why should I have safety nets? Why should

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my company have a certain culture?
Why should people recognise me?

No ... I am not asking you to resist such desires. That is not my purpose. My aim is to help you realise your potential. This means you shall fulfil more of your desires and not any less. So ... let's carry on.

If desire isn't bad, then why is lusting for a desire bad? Doesn't lust sound like passion?

Lusting for something has multiple implications. Let's become aware of these first.

Side Effects of Pursuing Lust

1. Our lust makes us compulsive to such an extent that we need to fulfil our desires at any cost.
2. To do that, we manipulate people and situations around us to our advantage.
3. While we do try and collaborate with those who can help us get there, they soon recognise our lust towards those goals. This makes us vulnerable. However hard we may try and hide our lust, it leaks out of our well-kept façades of pretences. Even if one can manage the external appearances for a longer time, the masks eventually come off, and people closest to us abandon us.
4. It obliterates our wholesome and holistic view of ourselves and erodes our self-worth to a point where the foreboding fear of the possible lack of success becomes a living nightmare.
5. Even after achieving the desired result, we remain lonely and incomplete.
6. People are sceptical about our intentions; they either fear



us, despise us, or in turn use us to fulfil their own lusts.

7. We end up paying steep costs in our life's journey to fulfil our lust with a singular outcome – misery, unhappiness, and broken relationships.

The truth is, we all need to head back to a place we can call home. And one who commits the mistake of driving their life through lust ends up with many houses but no home.

How to Avoid This Mistake?

Scaling up your business is not a race. Those who get drawn by advertisements of “growing X times in 3 years” are like hapless moths getting lured into a naked flame. Scaling up requires secure and adequate people who are not afraid of sharing; instead, are happy giving to others. If

you truly want to be an entrepreneur, start with the **inclusiveness** of others' desires with your own.

Do not make the most common mistake of driving your scaling-up endeavour to fulfil your personal lust for money, power, or fame. You will soon be surrounded by people like that. Before you realise it, your life becomes a struggle while you are actually seeking pleasure.

If you want to beat the curve, you must scale up over a sustained period. Scaling up is a matter of leading people beyond their inadequacies. Scale is achieved by those who can enable and inspire people to keep improving and evolving. This requires an ability to accept all things and people, even if they are not perfect.

Remember, when driven by lust, there is only obsession; true scaling up requires compassion, gratitude, and inclusiveness.

REAL ESTATE PG

Nineteen Motley Real Estate Ideas in Times of COVID-19

Part III – Special Purpose Properties

By **Helmut Seitz** and **Nadja Holzer**

The possibility of vaccination gives hope. Let us hope that reality will put an end to political failure and economic decline. But what to do about the real estate sector? Special times, special real estate!



Helmut Seitz



Nadja Holzer

1. Logistics

Yeah, sure. Everyone knows that Amazon and Co. are booming. What else does a logistics hub need besides a large, high, easily deliverable space? Parking spaces. Parking spaces for hundreds of vans. In the DACH region, a parking space for the most demanded size “Sprinter” costs EUR 150 per month. The requirements are low, as the parking space does not even have to be easily accessible to the public, but merely as close to the Internet dispatch hub as possible; the

drivers are in fact typically collected by large buses and brought directly to the parking space. Yields for such spaces are well beyond 10%.

but apart from safe occupancy, it should also deliver very impressive, particularly sustainable returns.

2. Logistics and Art

In addition to the many “old masters” that museums and wealthy private collectors must store in an appropriate manner, contemporary artists produce vast quantities of art even in a year of pandemic. After wine and old automobiles, art is the most popular and successful investment for the truly wealthy of our planet. Professional storage facilities that are secure in every respect, and perhaps in somewhat more prestigious locations, are certainly worthwhile investments for people involved in real estate. There is a vacancy risk regarding conventional storage facilities. However, this is reduced to almost zero with storage properties for art. The effort to make the rooms fire and waterproof and protect them from burglars and the curious may require some additional technical and administrative work,

3. Money Storage

Completely out-of-the-box: the good old money store (remember Scrooge and the like). Especially in the Eurozone, where deposits with banks yield only negative interest, and banks may also have to pay negative interest to the European Central Bank, one could switch back to physically storing money like in the good old days. This would already bring a 1% interest rate on the value that is stored, without charging a separate rent. At least in the DACH region, large value containers secured against theft and fire could be very interesting for banks – and not their customers, as in the typical safe business – at least for the next few years.

In our next post, we will look at properties used for medical and educational ends. We are looking forward to receiving your motley ideas.

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7 Ways to Lead

Evolve Professionally and Personally Enhancing Your Leadership and Work / Life Harmony

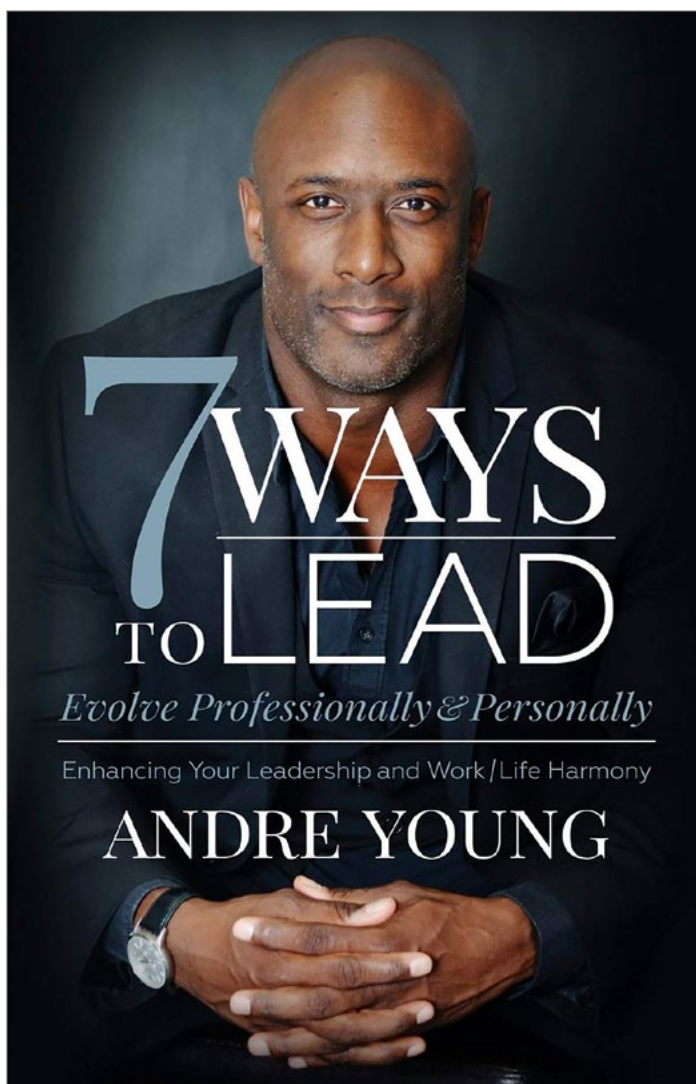
By Andre Young

“7 Ways to Lead” shares common sense and easy-to-use insight to enhance personal leadership and effective leadership skills.

The number one complaint from many companies is, “Our leaders don’t know how to lead!” Why would they? Most people are promoted because they did one thing really well, or outlasted their “addicted to average” co-workers/teammates, not because they knew how to lead. Andre Young’s favourite example is, “You sold a million dollars’ worth of product.... You are now the Sales Manager.” They haven’t proved they can manage or lead anyone; they’ve only proven they can sell a million dollars’ worth of product ... their way.

Work/life harmony is more important now than it has ever been. The notion of leaving home at the door before entering work and leaving work at the door when entering home is obsolete. The fact that cell phones are always accessible means significant others, relationships, and outside life now enter work with every employee ... all day.

So, when things are bad intimately, parentally, and socially it shows up at work with employees trying to do their job in between responding to ten pages of “hate texts”. In contrast, when that same employee returns home, their phone may continue to ring, ding, or chime with work emails, work texts, etc. If they respond, they have effectively communicated that it is okay to invade their time. If they don’t, it doesn’t erase



the anxiety of not responding or knowing a pile of work is building up. There may not be a true balance

between both realms, but “7 Ways to Lead” helps leaders find and create harmony between the two.

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