



**IN  
SIDER**

News and  
Information  
for Members  
and Friends  
of GGI

Issue No. 113 | May 2021

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# Join GGI's Practice Groups



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# Editorial

### Dear Reader,

This issue of *INSIDER* once again reports on successful webinars which have taken place. GGI members were pleased to meet with one other virtually, to catch up, and to exchange experiences and ideas. Discover more about the topics and key highlights from our recent webinars and see what to expect from future ones.

GGI members share their latest company news and, as usual, we have some expert contributions from GGI members:

Christine Hasiotis (GGI Global Sponsor UnitedLex, USA) discusses the handling of electronic records. Nichola Evans and Melissa Munday (Ward Hadaway, UK) report on "Arbitration: Why a Governing Law Clause in a Commercial Contract Is Vital". Ufuk Karaibrahimoğlu and Mert Arar (Financial Axis Independent Audit & Consulting Inc, Turkey) update you on the mobile gaming industry in their country, while Maria Tassou (Pallett Valo, Canada) keeps you informed on "New Workplace Harassment and Violence Prevention Laws in Canada". Sameer Kamboj (SKC World, India)

has contributed the second part of his 10-part series on Leadership Mistakes; this time writing about "Worry – the Poison in Our Thoughts".

For the Business Development & Marketing Practice Group, Talia Berger (Soroker Agmon Nordman | IP & beyond, Israel) highlights the importance of truly listening. She introduces several forms of listening, and provides samples.

Oliver Biernat (Benefitax, Germany) updates for the ITPG on the New Administrative Principles "VWG 2020" on Transfer Pricing in Germany.

Peter Fassl and Helmut Seitz (HSP Rechtsanwälte GmbH, Austria) introduce part IV of their "Motley Real Estate Ideas", for the Real Estate Practice Group.

We hope you enjoy reading this issue of *INSIDER*.

May you, your families, and your friends stay healthy and safe!

**Your GGI Team**

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# Diary of Upcoming Events


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| <ul style="list-style-type: none"> <li>→ <b>GGI PG Webinar Best Practices for Professional Service Organizations</b><br/>26 May 2021<br/>16:00 CEST   10:00 EDT</li> </ul>          | <ul style="list-style-type: none"> <li>→ <b>GGI North American Chapter Call EAST COAST</b><br/>16 June 2021, 10:30 EDT</li> </ul>                                | <ul style="list-style-type: none"> <li>→ <b>GGI PG Webinar Young ITPG</b><br/>09 September 2021<br/>10:00 EDT   16:00 CEST</li> </ul>                                 |
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| <ul style="list-style-type: none"> <li>→ <b>GGI Webinar   Positive Leadership for Exceptional Results in Uncertain, Fast-Changing Times</b><br/>10 June 2021, 16:00 CEST</li> </ul> | <ul style="list-style-type: none"> <li>→ <b>GGI PG Webinar Employment Law</b><br/>23 June 2021<br/>11:00 EDT   17:00 CEST</li> </ul>                             | <ul style="list-style-type: none"> <li>→ <b>GGI PG Webinar International Taxation (ITPG) European Region</b><br/>30 September 2021, 16:00 CEST</li> </ul>             |
| <ul style="list-style-type: none"> <li>→ <b>GGI North American Chapter Call MIDWEST</b><br/>10 June 2021, 10:30 EDT</li> </ul>  | <ul style="list-style-type: none"> <li>→ <b>GGI Webinar   Being Well... Insights into Leadership &amp; Wellbeing</b><br/>29 June 2021, 16:00 CEST</li> </ul>     | <ul style="list-style-type: none"> <li>→ <b>GGI PG Webinar Business Development &amp; Marketing (BDM)</b><br/>09 November 2021<br/>10:00 EST   16:00 CET</li> </ul>   |
| <ul style="list-style-type: none"> <li>→ <b>GGI PG Webinar ARC + ITPG</b><br/>15 June 2021, 10:00 CEST</li> </ul>   | <ul style="list-style-type: none"> <li>→ <b>GGI PG Webinar Business Development &amp; Marketing (BDM)</b><br/>13 July 2021<br/>10:00 EDT   16:00 CEST</li> </ul> |   |
| <ul style="list-style-type: none"> <li>→ <b>GGI PG Webinar Litigation &amp; Dispute Resolution (LDR)</b><br/>15 June 2021, 16:00 CEST</li> </ul>                                    |  |   |

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

# GGI PG Webinar Best Practices for Professional Service Organizations

Wednesday, 26 May 2021

10:00 EDT | 16:00 CEST

Chair:  Timothy C. Lynch

Guest Speaker:  Don Schmincke

We are pleased to present a world-renown speaker, Don Schmincke, who will share his views on Organizational Mission and Vision – what they mean and why they are important to your company. Don uses science and



*Timothy C. Lynch*




*Don Schmincke*

years of research to provide audiences such a refreshing change to the status-quo that he's been called the world's "management renegade." He has been accused of providing "the most provocative view of business than any other speaker today".

## About our Guest Speaker

A graduate of MIT and John Hopkins, Don Schmincke's controversial and provocative approach uses anthropology and genetic evolutionary science to show why many leadership, strategy, and change programs fail

and offers unique and astonishing alternatives to dispel "program-of-the-month" pop-management theories.

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](https://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 (BDM)

Tuesday, 08 June 2021

10:00 EDT | 16:00 CEST

Chair: [🔗](#) Jim Ries

Guest Speaker: [🔗](#) Rachel Druckenmiller

## Tapping Into the Art & Science of Storytelling

Stories are a universal language and something that all of us connect with at a deep level. We hold onto them; they stick with us. Think about your favourite book, song or movie. Each one of those is its own version of a story, and that's why you remember it. It made you feel something. It activated your imagination. It was an experience.



*Jim Ries*

According to Stanford Marketing Professor, Jennifer Aaker, stories are 22 times more memorable than facts alone. If we want to impact people's lives in a meaningful and memorable way, we need to invite people into what we're doing with story rather than tell them what to do with facts and statistics. In this interactive workshop, we will explore the power of storytelling to sell and connect with and learn from each other as well.



*Rachel  
Druckenmiller*

field of employee engagement and wellbeing. She has delivered over 130 virtual learning experiences since March 2020. Rachel has worked with dozens of organisations, including Deloitte, Citizens Bank, Sherwin-Williams and the American Heart Association and has been featured as a guest on over 50 podcasts. She has a Master's degree in Health Science and a Bachelor's degree in Psychology.

Rachel posts inspirational videos and other content on [🔗](#) LinkedIn. Follow her there and on her website [🔗](#) UnmutedLife.com.

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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[🔗](#) **Jim Ries**  
Global Chairperson of the  
Business Development &  
Marketing Practice Group  
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## About our Guest Speaker

Rachel Druckenmiller is on a mission to humanise the workplace by activating hope, resilience, compassion, and connection in leaders and teams through interactive keynotes, workshops and leadership training. Recognised as the #1 Health Promotion Professional in the US in 2015, a 40 Under 40 Game Changer in 2019, and one of The Daily Record's Leading Women of 2020, Rachel is a national thought leader in the

# GGI Webinar | Positive Leadership for Exceptional Results in Uncertain, Fast-Changing Times

Thursday, 10 June 2021

16:00 CEST

Guest Speaker: James Brook

Unprecedented change caused by a multitude of mega-trends and shocks including the Covid pandemic, digital transformation, rapidly changing customer preferences and global competition has disrupted traditional business models and working practices. To thrive in the face of all this uncertainty and change requires the ability to adapt to, and even exploit, these rapid changes.

Most organisations successfully navigating a path through this change share several common characteristics. Most notably, they build inspiring purpose-driven workplaces that empower people and teams using positive leadership and people practices.

During this interactive session we will explore:

- The evidence behind positive leadership, including why companies like Facebook, Google and Netflix use positive leadership approaches



*James Brook*

- Principles and practices of positive leaders that empower people and teams to achieve greater levels of performance, agility, commitment and energy
- Practical ways leaders can build thriving, high-performing workplaces

## About the Speaker

James Brook is a leadership consultant and coach, organisational psychologist, and entrepreneur. He has over 25 years global experience working with leaders, teams, and organisations to assess, develop and optimise their performance and success using positive psychology and behavioural science.

Earlier in his career, James held leadership roles in HR and Talent Management in the UK and abroad with companies such as NatWest, Yahoo! and Novo Nordisk Pharmaceuticals. More recently, he has founded and led several talent and HR consulting businesses, including Strengthscope®, a global leader in strengths-based assessment and development.

James holds a Master's in Organisational Psychology, an MBA, an Advanced Diploma in Executive Coaching, and a Harvard qualification in Sustainable Business Strategy. He is a member of the Institute of Directors, the Association of Business Psychologists and a Fellow of the Chartered Institute of Personnel and Development (FCIPD).

This webinar is open to all GGI members. Please check within the internal area of [ggi.com](https://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 Auditing, Reporting & Compliance (ARC) and International Taxation (ITPG)

Tuesday, 15 June 2021

10:00 CEST

**Chairs:**  Boris Michels  
&  Oliver Biernat

*This webinar is for GGI members in Germany, and will be run in German.*



**Boris Michels**



**Oliver Biernat**

## Digital Signatures in Germany – Best Practices & Legal Requirements

GGI members in Germany are invited to exchange their experiences around “Digital Reports” and “Electronic Signatures” during this session.



Digitization is a hot topic and the global pandemic has sped up digitization processes across the globe. More and more, clients are requesting digital audit reports rather than paper ones. A first small survey amongst colleagues has shown that, while some firms are already in the advanced stages, there is still a huge lack of knowledge in many firms or that partners are simply not willing to invest the time and money required to implement those procedures that would conform to the law.

We are continuously confronted with new technical developments

and updated expert opinions. According to the principle “Ignorance is no excuse”, and the many potential pitfalls, all of us should aim to become experts in these topics in order to avoid liability. That was the idea behind this exchange of experiences.

All GGI members in Germany are invited to participate. In order to avoid wasting time discussing

the basics, all attendees should familiarise themselves with the relevant professional information for auditors and accountants. Only if all participants have a sound base will it be possible to hold a valuable discussion within the defined time-frame. Here are the relevant links:

 [wpk.de](http://wpk.de)  
 [steuerberaterkammer-westfalen-lippe.de](http://steuerberaterkammer-westfalen-lippe.de)


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Oliver Biernat and Boris Michels will begin the session by briefly introducing the topics and explaining how they handle these matters in their respective firms. Afterwards, all participants will be given the opportunity to report on their experiences within their own firms.

The invitation document (in German, and downloadable within the internal

area of the GGI website [ggi.com](https://ggi.com) > Events > Upcoming Events > locate the event > downloads) includes further ideas on what our discussion could include.

This webinar is for GGI members in Germany, and will be run in German. Please check within the internal area of [ggi.com](https://ggi.com) for the link to register or simply click on the button shown.

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# GGI PG Webinar Litigation & Dispute Resolution (LDR)

Tuesday, 15 June 2021

17:00 CEST

Chair: [ggi](#) Johan F. Langelaar

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[ggi](#) **Johan F. Langelaar**  
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of the LDR Practice Group  
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Once again, Johan F. Langelaar (TeekensKarstens advocaten notarissen, Leiden, The Netherlands), Global Chairperson of the LDR Practice Group, invites you to join us for this webinar.

The programme is still open. Any interested Practice Group member is welcome to present (15-20 minutes each). Please email your topic suggestion to Linda Soriton ([soriton@ggi.com](mailto:soriton@ggi.com)).

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](https://ggi.com) for the link to register or simply click on the button shown.



**Johan F.  
Langelaar**

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# GGI PG Webinar

## Indirect Taxation (IDT)

Thursday, 17 June 2021

16:00 CEST

**Chairs:**  Steve McCrindle  
&  Toon Hasselman

This webinar ‘Return of the Jedi’ will also focus on e-commerce, as the previous one. We will cover the new VAT regulations from the non-EU business perspective.

On 29 April we have discussed the first of our big four areas of change “Intra-Community distance sales”. Read a brief summary of our webinar on page 22.




**Steve McCrindle**

During this session, we will focus on “Import Distance Sales” and maybe touch the topic of “Online Interfaces / Deemed Suppliers”, depending if we still have time.



**Toon Hasselman**

Previous attendees from our webinars, but also any Indirect Tax specialists who have not joined our previous meetings or online events, are welcome to join.

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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## Follow us on social media



# GGI SIG Webinar Corporate Governance & Compliance

Tuesday, 22 June 2021

11:00 EDT | 17:00 CEST

**Chairs:**  Anthony J. Soukenik

&  Dr Peter Wagesreiter

**Speaker:** Samir Pajalic

## Anti-Money Laundering (AML)

With the emergence of online banking and cryptocurrencies, it has become easier than ever for criminals to launder money undetected. Taking action against money laundering is a key factor in the battle against organised crime.

New regulations pose vast challenges for credit institutions as well as other involved parties. The next



**Anthony J. Soukenik**

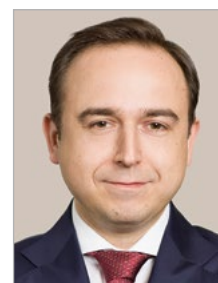
comprehensive money laundering directive of the European Union is already being discussed.

This webinar provides an in-depth insight into the current legal situation of "money laundering" in the US and the European Union.

If you would like to contribute to the discussion during this webinar,




**Dr Peter Wagesreiter**



**Samir Pajalic**

from the point of view of your jurisdiction, please contact either of the Global Chairpersons of the SIG, Anthony J. Soukenik or Dr Peter Wagesreiter directly so that you may also be added to the programme.


This webinar is for members of the Special Interest Group and any GGI members wishing to join the SIG. 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 Employment Law


Wednesday, 23 June 2021


17:00 CEST | 11:00 EDT

**Chair:**  Jeffrey L. R. Kenens





**Speakers:**  Andy Balaura,

 Patricia W. Goodson,

 Jeffrey S. Percival &

 Sander Tempel

Since COVID-19 employers have been dealing with a variety of issues thrown up by the pandemic. During this webinar we will discuss from several jurisdictions which issues had the biggest impact on employers and employees and how these have been tackled. We will also look into possible consequences for the future with regard to the employment relationship.

 Jeffrey S. Percival &  Andy Balaura (Pallett Valo, Mississauga, ON, Canada) will provide a Canadian perspective on COVID-19 employment issues. There will also be presentations by  Jeffrey L. R. Kenens and  Sander Tempel (TeekensKarstens advocaten notarissen, The Netherlands) and



*Jeffrey L. R.  
Kenens*




*Jeffrey S. Percival*




*Patricia W.  
Goodson*



*Andy Balaura*

 Patricia W. Goodson (Brooks, Pierce, McLendon, Humphrey & Leonard, LLP, USA).

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 ITPG Latin American Region

Thursday 01 July 2021  
13:00 UTC | 15:00 CEST  
Chair:  Seres Baum

*This webinar will be run in Spanish.*

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& Accounting, Tax  
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 **Seres Baum**  
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A panel discussion, covering the topic of “Artificial Intelligence Applicable in a Tax Environment”. Each participant will be allocated five minutes to provide a summarised update of their ‘new business routine’. There will then be presentations from members in different parts of Latin America.

If you have any queries, please contact Seres (seres.baum@wgi.one) directly.

**This webinar is for members of the Practice Group from the Latin American region and will be run in Spanish**, 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




**Seres Baum**

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.

**REGISTER NOW**

# GGI PG Webinar Business Development & Marketing (BDM)

Tuesday, 13 July 2021  
10:00 EDT | 16:00 CEST  
Chairs:  Jim Ries &  Talia Berger  
Guest Speaker: Tim Nightingale

**He or she who  
listens, wins**

Here's something that we all know but that plenty of firms pretend not to hear: legal knowledge and expertise is only half the story. The other half is the service that surrounds it, whether that's the people, the leaders, the technology, the locations of offices, the commerciality of the advice, the wider understanding of

the business, cost estimation or the approach to billing and more besides. Lawyers have to have a handle on all these things and time is short. The business model demands that billing targets are the main priority, so often something has to give. That means someone else has to listen to clients, to understand them, their business,



their needs, their culture. What are they doing on diversity & inclusion or social value? We need to know, we need to align. If we fail to do these things, we are putting ourselves at a competitive disadvantage. This webinar will look at the tools that can be used to determine where your firm is at; what clients say and why being client focused is a cornerstone of your firm's strategy, not a box ticking quality assurance exercise.

## About our Guest Speaker

Tim Nightingale founded Nisus Consulting in 1994 with the aim of helping professional services firms become more client focused. In the intervening quarter of a century, Nisus has worked for a wide range of law



**Jim Ries**

firms both in the UK and abroad, accountancy firms, management and property consultancies and an international engineering business.

He has an MBA from Cass Business School, is a Fellow of the Chartered Institute of Marketing and a full Diploma member of the Market Research Society. Tim is a regular conference and seminar speaker

He is a co-author of 'Strategic Tendering for Professional Services –



**Talia Berger**



**Tim Nightingale**

'Win more, lose less', which won the Marketing category of the Business Book of the Year Awards 2018.

Outside of work, Tim is a (slow) runner, sometime cyclist, retired ski guide and aspiring photographer.

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](https://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 Young ITPG


Thursday, 09 September 2021

16:00 CEST

Chair:  Britt Vrijburg

This webinar is for members of the International Taxation Practice Group (ITPG) who are under 40, but who's going to enforce this? Not us.

The programme is still open. If you are interested in presenting, please contact the meeting chair, Britt Vrijburg, directly.

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



**Britt Vrijburg**

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 International Taxation (ITPG) Asia-Pacific Region

Thursday, 25 March 2021

Chair:  Ashishkumar Bairagra

The ITPG held a webinar for members from the Asia-Pacific region on 25 March 2021. Globally, it had been expected that countries would announce relaxations towards exclusion of a certain number of days while determining the number of days an individual spent in that country. Sadly, the general feedback received from all participants was that no specific relaxations had



**Ashishkumar  
Bairagra**

been provided by their country. The consolation was that it was a pleasure to see all the participants contribute actively to the discussions. Craig

Seddon (Westcourt Family Business Accountants, Australia) and Tony Nunes (Kelly+Partners Chartered Accountants, Australia) brought some cheer to the meeting since the Australian Tax Office may consider tax residency cases more leniently than their peers around the world.

The pandemic and the consequent travel restrictions have brought about a number of challenges for individuals who are cross-border workers or

...next page

who have businesses in multiple countries or who are avid travelers, stranded in another country. Since many countries have a basic threshold of the number of days an individual can spend in that country without becoming a tax resident, being held up in a country, not by choice, can create the risk of an individual classifying as a tax resident of that country by virtue of this threshold.

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📧 **Ashishkumar Bairagra**

Global Vice Chairperson and Regional Chairperson Asia-Pacific of the ITPG

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On 21 January 2021, the OECD released its “Updated guidance on tax treaties and the impact of the COVID-19 pandemic”<sup>\*</sup> which expresses its views on concerns related to the:

- i. creation of permanent establishments;
- ii. change of (tax) residence from the perspective of place of effective management;
- iii. change to the (tax) residence status of individuals; and
- iv. income from employment, which re-iterated the importance of tax treaties and the tie-breaker tests listed in these treaties for such situations.

It is interesting to note that the section on “Concerns related to a change to the residence status of individuals” reiterates the importance of the tie-breaker rules listed in the treaties and the excessive reliance placed on these rules to be the

determining factors to decide whether an individual’s tax residence does change (merely) because of a temporary dislocation since the guidance concludes with the following:

*“If in the context of and as a result of the COVID-19 pandemic, an individual’s temporary presence in a jurisdiction results in them becoming dual-resident, that person’s place of residence for the purposes of the tie-breaker included in the applicable treaty is unlikely to change, given that the tie-breaker provision requires consideration of factors that shall also be assessed in a more normal period. A dislocation because a person cannot travel back to their home jurisdiction due to a public health measure of one of the governments of the jurisdictions involved should not by itself impact the person’s residence status for purposes of the tax treaty. A different approach may be appropriate however, if the change in circumstances continues when the COVID-19 restrictions are lifted.”*

<sup>\*</sup>Source: 📧 [oecd.org](https://oecd.org)

# GGI PG Webinar Business Development & Marketing

**Tuesday, 13 April 2021**

**Chair:** 📧 Jim Ries

**Guest Speakers:** 📧 Shannon Blackwell & 📧 Heather McCullough (📧 Society 54)

## Anatomy of a Win

During these identical sessions, Society 54 looked at how a firm might respond to an RFP (Request for Proposal). Knowing that an RFP is coming, 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.

A key point is leveraging relationships before the arrival of an RFP. If there is no relationship and your firm did not know an RFP was on its way, there would be a nearly zero chance of winning. Perhaps the

only reason to respond would be if it was strategic to build a future relationship with the client.

Another important point, as suggested by Society 54, is to organise a meeting with the client after the RFP is issued but before it is due. The goal of this would be to determine what is important to the client but might not have been articulated in the RFP. Additionally, it gives a clear understanding of who the decision-

makers are and what the process would be. Key takeaway: if the client won't meet with us for an hour, how can they expect us to spend 40-100 hours preparing the proposal?

From their experiences in professional service firms, the women in Society 54 suggested that a firm needs to have distinctive win themes. Why is your firm the best one for this work? Otherwise, the proposal will come down to fees only.

At this point, the webinar allowed time for the participants to go into breakout rooms to discuss specific win themes they have within their firms.

After the breakout discussions, the group looked at how, having put together a proposal, a firm needs to practice: talk through, walk through, run through. Heather's point was that "Practice doesn't make perfect. Perfect practice makes perfect."

Finally, the importance of follow-up was highlighted. It's important to ask, "What additional information do you



**Jim Ries**

need from us?" And to know, "Who else needs to evaluate the proposal?" And to find out, "When do you expect to make a decision?" And, of course, "When can we follow up with you?"

The session was a very valuable one, with many key pointers that would be easy to implement immediately after the session.

This session has been recorded and, once edited, will be made available to GGI members to watch on-demand via the internal area of our website.

## About Society 54

✉ **Shannon Blackwell** – Society 54's Director of Coaching, Shannon Blackwell, brings over a decade of industry experience and positive energy to the team. Her ability to see the big picture coupled with great attention to detail allows her to help clients create a roadmap to realize their goals. Shannon's positive attitude is infectious and she hasn't met a challenge she can't overcome. Throughout her career, primarily in the legal industry, Shannon has served in various business development and marketing roles within an AmLaw 100 international law firm. During her tenure, she implemented a business development coaching program, managed a client service review program and led Fortune 50 client teams. She is adept in cross-selling practice group services, creating and maintaining department budgets and strategic event management. She has extensive experience working with attorneys on single and multi-practice area RFP submissions.



**Shannon Blackwell**



**Heather McCullough**

Additionally, Shannon is a results-oriented professional and enjoys helping clients set and achieve their goals. Client satisfaction is of the utmost importance to Shannon, not only for the clients she directly serves, but for their clients as well. Furthermore, her approach is to assist clients in improving relationships and navigating challenges, and ultimately reaching trusted-advisor status.

✉ **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.

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# GGI PG Webinar Litigation & Dispute Resolution (LDR)

Thursday, 15 April 2021

**Chair:**  Johan F. Langelaar

**Speakers:**  James P. Martin,

 Harry Cendrowski &  John Alfonsi

After a welcome and introduction by the Global Chairperson, Johan F. Langelaar (TeekensKarstens advocaten notarissen, The Netherlands), a presentation on “Duties of Experts in Related Arbitration Proceedings” was given by James P. Martin, Harry Cendrowski and John Alfonsi (Cendrowski Corporate Advisors, USA). Covering the English Court of Appeal’s decision in secretariat consulting, they talked about the impact on experts and consultants. It was a very interesting presentation which led to a lot of reactions from the participants, some of whom explained how this is dealt with in their respective countries.

Following on from this presentation, the first survey results were briefly discussed between the participants of this webinar. The survey made clear



**Johan F. Langelaar**



**James P. Martin**



**Harry Cendrowski**



**John Alfonsi**

that LDR Practice Group members want more short presentations and more open discussions during the webinars and/or physical meetings.

Further the topics to be dealt with should be cross-border LDR topics and legal changes in national legal

affairs of interest to foreigners. More than 50% of the members are willing to contribute in any form at future LDR webinars and/or physical meetings, which was very encouraging!


There was an average of 1-10 referrals sent out and received in the last two years between the members. On the question if the members were of the opinion that they were bound by a gentleman’s agreement to refer all work only to other GGI members and not to those outside GGI, 60% responded that they feel there is not such a obligation.

Other interesting results:

- 70% of the respondents are willing to moderate/run an LDR PG webinar/meeting in their region.
- 75% of members have joined the LDR LinkedIn Group.


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- Only 40% have invited any of their colleagues to join the same LDR LinkedIn Group.

Johan finished the meeting by inviting those who hadn't sent in the survey yet to do so as soon as possible and thanked everybody for joining this

webinar and especially Jim, Harry and John from Cendrowski Corporate Advisors for their presentation.

# GGI Nordic-Baltic Meeting ONLINE

**Tuesday, 20 April 2021**

**Chair:**  Michael Reiss von Filski

**Guest Speaker:** Maarja Kadajane

**Speakers:**  Ulvi Tallo

&  Knut Einar Rishovd

Alt was fantastic to catch up with so many GGI members from the Nordic-Baltic region, as well as several other members who have business interests in the region.

Following a warm welcome by Michael Reiss von Filski, GGI Global CEO, we were delighted to listen to our



**Michael  
Reiss von Filski**



**Maarja Kadajane**

Guest Speaker, Maarja Kadajane, Advisor, Business & Innovation at the Ministry of Foreign Affairs of Estonia, Permanent Representation in Geneva, Switzerland. Since our meeting in 2020 was supposed to be held in Tallinn, but has been postponed to until after the pandemic, her talk "Introducing e-STONIA" gave all participants a terrific impression of the digital advances made by this small yet innovative country in the EU.

With a small population of only 1.3 million, this modest country has done much to extend beyond its borders. It is a member of the EU, NATO, the OECD and Digital Nations. The ICT sector employs 5.9% of its entire workforce.



**Ulvi Tallo**



**Knut Einar  
Rishovd**

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Some interesting facts from her presentation include:

- The entire country is covered with a broadband connection.
- 99% of state services are online.
- 98% of the population has an ID-card.

- 5 days and 2% of GDP per year is saved with digital signatures.

- 47% of participating voters use i-Voting.

- Estonia is the first country in the world to use blockchain on a national level.

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Of course, Estonia is very well-known for its e-residency programme, which was the first in the world. It is possible to establish and run an EU company 100% online from here. To date, there are 80,000+ e-residents – quite an accomplishment! The digital business environment is remarkable with 98% of companies established online, 99.9% of banking done online and 96% of tax declarations filed online. The World Bank ranked Estonia #18 in the world when it comes to the Ease of Doing Business. Ulvi Tallo (Grow Finance OÜ, Estonia) developed the digital theme further with her talk on “Pioneering the e-Residency Programme”. She

showed how simple it was to set up a new company in Estonia, with access to the EU – something that proved to be quite interesting to our members in the UK, perhaps because of Brexit. We were delighted to also have another guest, Mats Kuuskemaa, Head of Business Strategy at the Estonian Government’s e-Residency programme, who was also able to support Ulvi with facts

Finally, Knut Einar Rishovd (Revisjonsfirmaet Flattum & Co AS, Norway) reminded us all with his presentation, “EU – The Power of Sovereignty”, of the many advantages that come with being a part of the EU.

## About our Guest Speaker

Maarja Kadajane works as Business and Innovation Advisor at the Estonian Representation in Geneva. Her mission is to connect the Estonian and Swiss business circles to foster innovation & economic collaboration. She has lived in Switzerland for 14 years, working in various international organisations and companies. Maarja has a Master’s degree in International Relations and Diplomacy from the University of Oxford.

# GGI PG Webinar International Taxation (ITPG) European Region

**Thursday, 22 April 2021**

**Chair:**  Dr Sergio Finulli

Some forty ITPG members took the opportunity to meet up with their colleagues and friends once again at this webinar for the European Region, including some from North America who perhaps had to wake up earlier than usual.

This meeting was chaired by the ITPG Regional Vice Chairperson Europe, Sergio Finulli (COMMA 10 Chartered Accountants & Lawyers, Italy), who warmly greeted all the participants, a mixture of ITPG veterans who have attended many meetings in the past and young people who have started to take part in our meetings.



**Dr Sergio Finulli**

After the greetings and news from many parts of Europe and the world, the technical part of the meeting consisted of three presentations on direct taxation:

- “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, The Netherlands) and Susanne Schorel-Willems (Schipper Groep, The Netherlands);

- “German Exit Taxation” by Timo Binder (FACT GmbH, Germany); and
- “Transfer Pricing Documentation and the Italian Penalty Protection Regime” by Roberto Cagnazzo (Three & Partners Accounting Tax Legal, Italy)

A fourth “cross-border” presentation between direct and indirect taxation was also very interesting and once again allowed to enhance the enrichment of the professional preparation offered to GGI members by the crossing of the

competences of the different Practice Groups (in this case, the Indirect Taxes Practice Group):

- “VAT Consequences on Transfer Pricing Adjustments” by Toon Hasselman (EJP Accountants & Adviseurs, The Netherlands) and Steve McCrindle (Haines Watts, UK).

Oliver Biernat (Benefitax GmbH, Germany), Global Chairperson of ITPG, announced the upcoming

events of the ITPG and great interest was created for the “Young ITPG” webinar in September, which will involve the younger colleagues in the Practice Group. It will be an excellent opportunity to share expertise and gain some exposure within the group, and anyone interested in participating should contact Britt Vrijburg (JAN Accountants and Business Consultants, The Netherlands) directly at [britt.vrijburg@jan.nl](mailto:britt.vrijburg@jan.nl).

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Regional Vice Chairperson

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# GGI PG Webinar

## Indirect Taxation (IDT)

Thursday, 29 April 2021

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

### ‘Star Wars – The Empire Strikes Back’

This event was the third webinar for the Practice Group, and it was encouraging to have 24 attendees.



*Steve McCrindle*



*Toon Hasselman*

The theme was the new e-commerce regulations being introduced

in the EU from 01 July 2021.

The AIM was to provide a high level overview of e-commerce (B2C) transactions, with our GOAL being that attendees should be able to recognise the type of transaction affected and the possible VAT impact.

The big four areas of change will be:

1. Intra-Community distance sales;
2. Import distance sales;
3. Online interfaces / deemed suppliers;
4. Special place of supply. ...next page

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✉ **Toon Hasselman**

Global Vice Chairperson of the  
Indirect Taxes Practice Group

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It is an enormous change and subject, so we concentrated only on item 1 during this webinar. As a resident of and VAT practitioner in a non-EU Third Country, items 2 and 3 are more Steve's domain and so item 1 was a journey through an uncharted universe for him, and he was rather pleased that the Global Vice-Chairperson of the Indirect Taxes Practice Group, Toon Hasselman (EJP Accountants & Adviseurs, The Netherlands), was able to lead this technical session.

The examples Toon used brought reality to the session and got attendees thinking about the subject and how it may affect their clients. The best way to learn is to keep doing, so item 2 (and maybe a little of item 3) will be covered during our next webinar **'Return of the Jedi'** on 17 June 2021. This webinar will cover the new VAT regulations from the non-EU business perspective.

Toon and Steve had a call immediately after the webinar to

discuss plans for the future:

- Our next two webinars will concentrate on e-commerce.
- We want to stay connected with all of our new attendees and increase their number going forward. We will try to ensure this is done better for the next session.
- We will also seek to increase communication to all members.

# GGI Webinar | Networking Maximizer

Wednesday, 05 May 2021

**Guest Speaker:**  David Lorenzo

David Lorenzo designed this very interactive session – without slides – specifically to help members learn how to get the most from their membership in a professional group or organization. During this time, he covered the following topics:


- 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 organization
- 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




*David Lorenzo*

- The proper way to request a referral
- And much more...

It was a terrific session with around 30 participants, all interested in receiving the highest possible returns from their memberships not just in GGI but any other association. Dave's specific homework for each attendee was to pick 3 people to refer business to, because, of course, referring out in the first instance is how you start to build your network.

The session has been recorded and, once edited, will be made available to watch on-demand via a link in the internal area of our website  [ggi.com](https://ggi.com).

Anyone interested in downloading Dave's free Revenue Roadmap Guide may do so from  [revenueroadmapguide.com](https://revenueroadmapguide.com).

## About the Guest Speaker

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

# GGI SIG Webinar Corporate Governance & Compliance

Thursday, 06 May 2021

**Chairs:**  Anthony J. Soukenik &  Dr Peter Wagesreiter

**Speaker:** Samir Pajalic

## Digital Services Tax

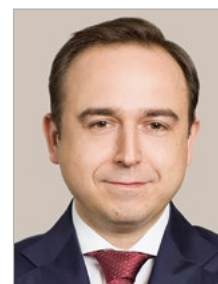
The Corporate Governance & Compliance Special Interest Group (SIG), chaired by Global Chairpersons Anthony J. Soukenik (Sandberg Phoenix & Von Gontard P.C., USA) and Dr Peter Wagesreiter (HSP Rechtsanwälte GmbH, Austria), held a webinar on the background and development of the Digital Services Tax in the US and the EU.



**Anthony J. Soukenik**



**Dr Peter Wagesreiter**



**Samir Pajalic**

Over the past few years, the international tax system has been in a process of transition, as it has not been able to cope with the demands of the 21st century.

Anthony J. Soukenik (Sandberg Phoenix & Von Gontard P.C., USA) and Samir Pajalic ((HSP Rechtsanwälte GmbH, Austria) pointed out the most important aspects of digital tax and emphasized the main areas of applicability of taxation for companies. They offered insights based on the legal provisions available to the states to provide an adequate taxation system.

Furthermore, in addition to examining the various points of approach to the digital tax, they also presented the different models in the states of the US, as well as the member states of the EU.

In particular, they focused on the taxation from the perspective of the current legal status as well as the planned European and


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national developments. They directly compared the taxation of digitalization in the different states of the EU and the US, and the different


approaches to this very topical issue. In particular, the proposal of the OECD as well as the EU Commission was discussed in detail.

Their presentation highlighted the importance and the serious challenges of digital tax in the US, as well as in the EU.

# GGI PG Webinar Litigation & Dispute Resolution (LDR)

**Tuesday, 18 May 2021**

**Chair:**  Johan F. Langelaar

**Speakers:**  E. Martin Davidoff,

 Alison Gadoua &

 Christine Hasiotis

This usual monthly webinar for the LDR PG began with Johan Langelaar, Global Chairperson, warmly welcoming all the participants. He thanked them all for their time and thanked especially those willing to give a presentation.

The first presentation by Marty Davidoff and Alison Gadoua (Prager Metis International, Cranbury, NJ, USA) who discussed dealing with internal revenue service liens in the USA, and how to dispose of property that is underwater to its mortgages with a lien intact. They were followed



**Johan F. Langelaar**



**E. Martin Davidoff**



**Alison Gadoua**



**Christine Hasiotis**

by Christine Hasiotis (GGI Global Sponsor UnitedLex, Boston, MA,

USA), who spoke about "Leading Practices in e-Discovery: How to Drive Value and Avoid Pitfalls". Both presentations were very interesting and Johan emphasized that he was always a little jealous

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of the quality of the presentations made by our American friends.

The webinar has been recorded and will be made available to view on-demand, once edited, from within the internal area of the GGI website.

At the end of the webinar, Johan announced future dates for LDR PG webinars (these are available to see now on the event calendar on our

website [ggi.com](http://ggi.com)). He also mentioned that we would try to start a little later, at 17:00 pm CEST, in order to make it easier for some of our North American members on the west coast to join.

PG members are reminded that there are many presentation slots available, where you can share your expertise and engage with the other members of the PG (in the absence of in-person events). If you

are interested in presenting, please contact Johan Langelaar at the email address shown. The next meeting will be on 15 June 2021, at 17:00 CEST.

Johan thanked everybody for their participation in this webinar, as well as the GGI team for their ongoing support and efforts to make his task easier. He also wished everybody well and hopes to see everyone in good health at the next webinar.

## Join our Upcoming Events

- GGI PG Webinar Best Practices for Professional Service Organizations  
26 May 2021
- GGI PG Webinar Business Development & Marketing (BDM)  
08 June 2021
- GGI North American Chapter Call SOUTHEAST  
09 June 2021
- GGI Webinar | Positive Leadership for Exceptional Results  
in Uncertain, Fast-Changing Times  
10 June 2021
- GGI North American Chapter Call MIDWEST  
10 June 2021
- GGI PG Webinar ARC + ITPG  
15 June 2021
- GGI PG Webinar Litigation & Dispute Resolution (LDR)  
15 June 2021
- GGI North American Chapter Call EAST COAST  
16 June 2021
- GGI PG Webinar Indirect Taxes (IDT)  
17 June 2021
- GGI SIG Webinar Corporate Governance & Compliance  
22 June 2021

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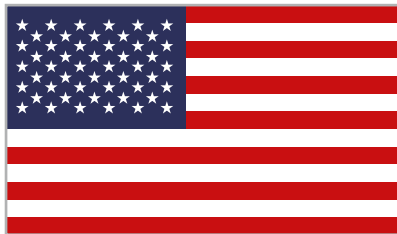
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**Raymond J.  
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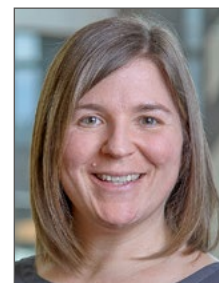
# tonneson + co Announces Erin Coco as Shareholder

GGI member firm tonneson + co is proud to announce that Erin Coco, CPA, has been promoted to Shareholder. Erin

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will also be a member of the Company's Board of Directors.

Erin has more than 17 years of experience providing assurance, tax, and advisory services to privately held companies and not-for-profit organisations. She co-leads the Client Accounting and Advisory Services department at Tonneson. Erin is a member of the company's strategic planning group, women's group, and business development group. She is involved in Tonneson's mentoring programme, where she appreciates the opportunity to make an impact on her colleagues'



**Erin Coco**

careers. Erin also serves as the treasurer of Communitas, a non-profit organisation that delivers individualised, family-centred services, programmes, and support for people of all abilities, across their lifespan and in their communities.

A New Digital Tool for Companies:

# The First Contract Management Platform in Romania Has Been Launched

**ContrActual** (contractual.eu), the first online platform in Romania dedicated exclusively to the management of commercial contracts, has been launched. Created from a real need identified in the business environment, the ContrActual platform offers a centralised solution for the entire process of managing any type of contract in one place online. Thus,

the entire archive of contracts belonging to a company can be accessed from anywhere at any time. The platform is available in both Romanian and English.

Such platforms, called lifecycle contract management, are already in use in more developed economic markets. As the English name suggests, the ContrActual platform

digitally integrates all aspects specific to contract processing: drafting, editing, negotiation, approval, signing, monitoring, renewal, and termination. In addition, the user can always find out in real time at what stage a certain contract is in the company.

The benefits offered by the ContrActual platform are:

*...next page*

1) simplification of the process of drafting, negotiating, and signing a contract; 2) efficient management of ongoing contracts; and 3) intelligent archiving of contracts. This ensures safety, transparency, and efficiency of the entire contract management process of any company.

“In a company, the legal department remained the last bastion to be conquered by the digital age. All other administrative departments, such as HR, finance, clients, have been digitised to a large extent. Thus, ContrActual meets the need of the legal department of any company and offers the solution to digitise the contract management process. As we have seen for some time, and especially during the pandemic, digitalisation is the direction in

which the world is heading and is an essential aspect in the growth of any company. We need to keep up with the times in the legal field, as well. It is time to go to the next level. ContrActual aligns the company’s legal needs with the digital solution and represents the right tool through which this can be achieved”, said Av. Ioana Hațegan, the initiator of the platform.

The ContrActual platform was created in collaboration with [Hategan Attorneys](#), one of the largest law firms in the western part of Romania, which provided legal expertise. The technical development of the platform was done by the association, [Code4Romania](#). Anyone can try the platform for free for 10 days. All you have to do is create an account on [contractual.eu](#).



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# Former NC Commerce Secretary Joins Brooks Pierce

Tony Copeland, who served as North Carolina’s Secretary of Commerce from January 2017 to January 2021, has joined Brooks Pierce as Senior Economic Development & Corporate

Strategist to launch the firm’s new economic development practice area.

“Brooks Pierce has always been committed to helping businesses grow and prosper in North Carolina. This new practice area will bring together many of our existing areas of focus to provide new opportunities to meet client needs”, said Reid Phillips, the firm’s Managing Partner. “Tony knows the state’s business climate and potential better than anyone, so it is a natural fit for him to spearhead this effort on our behalf.”

Brooks Pierce’s economic development practice will help businesses considering expansions or additional operations evaluate a wide range of needs, including real estate, incentives, and regulatory requirements.



***Tony Copeland***

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Copeland has a rich background in economic development, with real-world international experience as a corporate executive. During his tenure as the state’s commerce secretary, North Carolina recruited USD 18.4 billion in capital investment and created nearly 81,000 jobs through the use of incentives. Among his top achievements were negotiating USD 400 million in incentives to secure Centene Corp’s USD 1 billion,



3,200-employee campus in Charlotte, the single largest job creation project in North Carolina history, and securing the largest global headquarters incentive agreement in the state on behalf of Red Hat Inc., now a division of IBM. He also led the recruitment of high-profile corporate announcements involving Honeywell, Lowe's, Eli Lilly, Corning, Merck, Nestle Purina, Lenovo, and Honda Aviation.

From 2003 to 2008, Copeland served as assistant commerce secretary, helping to secure the creation of nearly 100,000 jobs and USD 12 billion in investment to North Carolina while in that role. He previously

directed the economic development practice at another law firm. From 1991 to 2002, he served as executive vice president, secretary, and general counsel of BTI, a telecommunications company, in which he was a founding member of the management team. There, he raised more than USD 500 million in debt and equity financing and grew the company from less than 50 employees to more than 1,500.

Copeland is a graduate of Duke University and the Western Michigan University School of Law. He has served on more than 20 boards and commissions, including previously serving as a member of the Federal

Communications Bar Association, as well as the chair of the Audit and Finance Committee for MCNC, a nonprofit that owns and operates the North Carolina Research and Education Network, one of America's longest-running regional research and education networks.

"I am honored to be joining a law firm with both a deep history in North Carolina and a strong commitment to public service," Copeland said. "I look forward to using this new opportunity to continue to help businesses flourish and grow North Carolina's economy."

# Two German GGI Member Firms have been Recognised as Top Tax Advisory and Auditing Firms

SWI Finance, a Hamburg-based research institute, has carried out for the German well-received publication *Handelsblatt* an independent and objective performance evaluation of German auditing and accounting firms. Early this year, participants provided factual information in response to differentiated questions depending on the specialisation of each firm. In addition, market researchers asked for the biggest challenges of the industry. Out of over 4,200 participating accountants and more than 800 participating auditors, 711 tax advisory and audit firms were included in the list of Germany's top firms. All firms that received more than

70% of the maximal possible correct answers, were included in the listing.

The complete article (in German) may be found at [📄 Beste Steuerberater / Beste Wirtschaftsprüfer 2021](#).

GGI member firm DITGES Rechtsanwälte Wirtschaftsprüfer Steuerberater has been listed for the fifth consecutive year by *Handelsblatt* as one of the top German tax advisory firms – this year, in the overall category.

Located in Bonn, Germany, DITGES specialises in commercial and tax law, and not only for entrepreneurs. "Our communication has a clear direction:



**Dr Thomas Ditges**

comprehensible for clients, detailed and precise in court. We emphasise a culture of debate – being prepared to prevent conflicts but also to fight for our clients in traditional or alternative ways," explains Founding Partner Dr Thomas Ditges. He and his team are

...next page

proud of this award. "Being listed for the fifth consecutive year, shows our continuous outstanding performance."

DITGES offer interdisciplinary, complex solutions, consolidated and tailored, based on diversified expertise, and longstanding experience in practice, science, and strategic orientation.

GGI member firm FACT, located in Kassel (THE heart of Germany), has been recognised as "Best Tax Advisor 2021" and "Best Auditor 2021". According to the survey results, FACT is among the best in their industry in the overall ranking, as well as in the specialist areas of international



**Bernhard  
Schwechel**

tax law, accounting, international accounting and business valuation.

"The team of FACT is honoured and proud to have been named both, in the overall category and also in various specialist areas. This is an outstanding achievement. Our

successful ranking for the fourth consecutive year shows steadiness, continuity and demonstrates, that the entire FACT team manages to deliver excellent client services over the years," said Partner Bernhard Schwechel, upon receiving the news.

"This recognition puts us in a class with the very best consulting firms in the area of auditing, tax consulting and business administration in Germany. It is a real success and a reward for our work in the past years. We are particularly happy that we have kept our motivation and performance high, especially under the very challenging circumstances in the last year," Mr Schwechel continued.

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FACT's expertise is based on interdisciplinary cooperation on the subjects of tax, audit and law. They are well-known as a forward-thinking advisory firm with excellent client service. FACT has built up significant expertise in M&A and transfer pricing in recent years and advises many international clients. Strong personal contact with their clients, and prompt individual and flexible service, are taken for granted by all FACT employees.

# Leslie A. Berkoff Named to ABF Journal's Top Women in Asset-Based Lending 2021

Leslie A. Berkoff, a Partner and Chair of the Dispute Resolution Practice Group in the Garden City office of Moritt Hock & Hamroff, has been named as one of the ABF Journal's Top Women in Asset-Based Lending for 2021. The award

recognises the most influential women in the asset-based lending universe and the next generation of leaders who will continue to push the industry forward. Leslie A. Berkoff concentrates her practice in the area of bankruptcy and

restructuring litigation and corporate workouts, and she represents a variety of corporate debtors, trustees, creditors and creditor committees both nationally and locally. In addition, Berkoff has an active alternate dispute

resolution practice and frequently serves as a mediator, and is also a trained arbitrator. She is on the Mediation Panels for the Eastern, Southern and Northern Districts of the United States Bankruptcy Courts in New York and the United States Bankruptcy Courts in Delaware and the Eastern District of Pennsylvania,

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as well as the Commercial Mediation Panel for Nassau County. She has also served as a court appointed examiner and guardian ad litem in several bankruptcy cases. She currently serves as the Chair of the Mediation Sub-Committee of Chapter 11 Lawyers and Judges Advisory Committee for the United States Bankruptcy Court, Eastern District of New York and is a Member of the Dispute Resolution Section Advisory Council of the American Bar Association of the Business Law Section. More recently, Berkoff was selected by the American Arbitrators Association to serve on its National Roster of Arbitrators. She earned her J.D. from Hofstra University School of Law.

Leslie Berkoff also has been named recently as one of the **Long**



**Leslie A. Berkoff**

#### Island Business News' (LIBN) Top Power 25 in Law for 2021.

The award acknowledges the inspiring impacts these attorneys have made in the lives of their clients, to the region's legal community and to the advancement of the profession. LIBN showcases all of these inspiring professionals in a special section of its 26 March issue. Read the full article at [✉ moritthock.com](http://moritthock.com)

# Introducing Mowery & Schoenfeld's Women's Initiative – GLOW

GGI member firm Mowery & Schoenfeld is proud to announce the official launch of their women's initiative, Growth & Learning Opportunities for Women, or GLOW. GLOW's mission is to elevate, educate and support women, with the vision to create a community that fosters personal connections and professional growth.

"We continue to ask for feedback, review and evolve our programmes to better meet the needs of our team. We are dedicated to this new initiative, believe in its mission and thank all who support the

diverse women and men who make up our incredible team," shared Managing Partner, Jeff Mowery.

## Building a programme from the ground up

Mowery & Schoenfeld started by creating an inclusive group of men and women at all levels of the organisation. Feedback and insights from our team members are gathered through both formal and informal methods.



**Jeffery L. Mowery**

Internal data was layered with industry information, advisor input and best practices to create a framework for the programme. Designed by and for employees, this programme brings women and men together to:

*...next page*

- Ensure an environment of honesty, that lacks judgment or division.
- Collaborate and communicate to help build each other up and solve problems.
- Build programmes based on personal, professional and community growth.
- Assist each member to create a plan for clear action to achieve their goals.

- Focus on accomplishments and celebrate one another.

Mowery & Schoenfeld sought to ensure accountability through Key Performance Indicators (KPIs) for the organisation in five specific areas: pay, recruitment, retention, advancement and representation. Expectations for participants also include actionable takeaways for each event, incorporation into goal setting and a continuous feedback structure.

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# Attorneys Brianna J. Blazek, Elise R. Radaj, and Brittany D. Yelle Join Moss & Barnett

GGI member firm Moss & Barnett is pleased to announce that attorneys Brianna J. Blazek, Elise R. Radaj and Brittany D. Yelle have joined the firm.

✉ **Brianna J. Blazek** has wide-ranging business law experience representing privately held businesses on entity formation, corporate governance, operating agreements, website policies, trademarks, and employment law. In addition, she has guided clients through merger and acquisition transactions structured as share sales, asset sales, and corporate reorganisations. She also advises commercial real estate clients with corporate matters regarding commercial development projects. Combining a background in business and prior in-house experience, Brianna excels at translating complex themes for her clients while finding pragmatic and creative solutions to difficult problems. She received her



**Brianna J. Blazek**

JD from the University of Minnesota Law School and her BA from the University of Minnesota-Twin Cities.

✉ **Elise R. Radaj** focuses her practice on construction and commercial litigation. She enjoys working with clients to understand the specific issue or dispute at hand and formulating a plan to best address each client's individual goals. Elise has experience advocating for and advising owners, general contractors, and subcontractors on a variety of matters, including payment,



**Elise R. Radaj**



**Brittany D. Yelle**

construction defect, and termination disputes. She received her JD, summa cum laude, from William Mitchell College of Law and her BS, summa cum laude, from Iowa State

University. Elise served as editor for the William Mitchell Law Review and secretary of the William Mitchell Minnesota Justice Foundation and was a member of the American Association of Justice Mock Trial Team and Warren E. Burger Inn of Court.

✉ **Brittany D. Yelle** advises individuals, businesses, and lenders in real estate, corporate, and lending transactions. This includes lenders that originate and sell multifamily mortgage loans to Freddie Mac and Fannie Mae. Her goals with every transaction are to ease her client's

concerns and to make sure they are as protected as they can be with the documents they sign. Brittany has a diverse professional background that gives her a unique perspective as an attorney. She has worked for a Fortune 500 utility company, where most of her time was spent analysing real estate documents, including easements, deeds, and leases, and she has also clerked for a Hennepin County judge and managed a caseload of 200 criminal cases. Brittany received her JD from the University of St. Thomas School of Law and her BA from the College of Saint Benedict.

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# Penteris Strengthens Real Estate with New Partner

GGI member firm Penteris is pleased to welcome onboard Dr Agnieszka Koniewicz, who joins the Real Estate Practice as a Partner.

Dr Agnieszka Koniewicz specialises in real estate transactions and investment as well as complex infrastructure projects. She is a widely respected expert and has been repeatedly recognised by the leading

industry rankings. Her experience spans all of the key sectors including office, logistics, retail, hotels and residential transactions. She provides advice and transaction services to leading Polish and international institutional investors, fund managers, and real estate developers.



**Dr Agnieszka Koniewicz**

"Agnieszka brings with her a deep professional understanding of all types of real estate transactions, from structuring and negotiations to execution and implementation. We look forward to further developing the practice together," says Andrzej Tokaj, Senior Partner and Head of Real Estate.

"I am joining one of the country's most recognised real estate teams with decades of experience on the market and a track record including some of the region's largest deals. I am delighted to be able to align my career with such a great team," adds Dr Agnieszka Koniewicz.

Agnieszka graduated with distinction from the Faculty of Law and Administration of the University of Warsaw where she also completed her PhD. As part of her doctoral studies she was granted a scholarship at the University of Münster. Her previous experience includes senior positions with Rymarz Zdort (previously the Warsaw office of Weil, Gotshal & Manges) and Linklaters. She is a member of the bar in Warsaw.

Agnieszka is ranked for her skills in Real Estate by Chambers Europe 2021, The Legal 500 EMEA 2021, and IFLR1000 2021.

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# Munck Wilson Mandala Welcomes Principal Attorney Emily White

Munck Wilson Mandala has added principal attorney Emily White to the firm's Intellectual Property Practice. White brings 11 years of

legal experience representing clients in intellectual property law and patent litigation. She is known for her outstanding work in drafting and prosecuting patent applications, counseling on technology-related transactions, managing an in-house legal department, and advising on trademark matters. White previously worked at MWM as an associate from 2012–2016. She owned and operated White Law Group prior to rejoining MWM.

White earned her JD from Arizona State University and her BS in electrical engineering from Texas



**Emily White**

A&M University. During law school, White was a student in the China Intellectual Property Summer Institute at Tsinghua University School of Law in Beijing, China. White is a registered patent attorney and a member of the State Bar of Texas.

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# Gibbons Earns National Pro Bono Award

The Litigation Section of the American Bar Association has honored Gibbons P.C. with a 2021 John Minor Wisdom Public Service and Professionalism Award, which recognises, among nominated firms nationwide, “those who have made outstanding contributions to the quality of justice in their communities, ensuring that the legal system is open and available to all.” The award has been presented during the 2021 Virtual Litigation Section Annual Conference on Friday, 07 May 2021.

“The outstanding quality of the service Gibbons attorneys provide to clients is matched by the exceptional dedication of those same attorneys to working in the public interest and giving back to their communities,” says Patrick C. Dunican Jr., Chairman and Managing Director of the firm. “Among the award’s main criteria is ‘commitment to disadvantaged, disenfranchised, or other under-represented individuals or groups,’ which Gibbons attorneys have displayed

with remarkable skill and heart dating back to the firm’s earliest days.”

The firm’s qualifications for the award are best summarised by the letters of support submitted on behalf of Gibbons to the awards committee. Cathy Keenan, Executive Director of Volunteer Lawyers for Justice (VLJ), noted:

*Gibbons contributes significantly to the needs of the most vulnerable in*

*our community, particularly veterans, families with special-needs children, and those in criminal reentry. Gibbons attorneys donate their time and expertise at limited scope legal clinics where they counsel veterans on how resolve outstanding suspensions and restore their driving privileges, leading to gainful employment, family reunification, and productive citizenship. Additionally, Gibbons launched a monthly expungement clinic with VLJ in 2015 for volunteers to evaluate criminal backgrounds for expungement record clearing and represent pro bono clients deemed eligible for this life-changing relief.*

Ms Keenan also quoted a VLJ client: “I appreciate the time and effort put into my case. It did not matter that it was pro bono. My attorney assured me that she would put in as many hours as needed to bring my Due Process petition to a positive resolution.”

A more recently forged pro bono relationship, led by the Gibbons Diversity Initiative, is the firm’s partnership with the Institute for Entrepreneurial Leadership (IFEL), as part of its “Small Businesses Need Us” programme, which assists women and minority small business owners impacted by the COVID-19 pandemic. Jill Johnson, CEO of IFEL, stated in her recommendation in support of the firm’s nomination:



**Dr David E. De Lorenzi**

*In 2020, Gibbons P.C. dedicated 624 hours of focused, impactful legal pro bono work at a value of over USD 249,000 in support of the Small Businesses Need Us program ... Gibbons P.C. has helped a diverse cross-section of high-potential IFEL entrepreneurs to solve difficult problems and in the process, to survive and move closer to thriving going forward.*

Ms Johnson included in her letter remarks by appreciative clients, such as: “They gave me real peace-of-mind, so I could focus on my customers and react to the changing business landscape that all business owners are facing today ... Their follow-through and genuine interest in my challenges [were] apparent, and I really felt like they cared about me and the success of my business.”

Gibbons supports two highly regarded, active pro bono programmes – the John J. Gibbons Fellowship in Public Interest and

Constitutional Law and the Gibbons Cares pro bono platform. The renowned Gibbons Fellowship can tackle a huge range of important issues, including issues of national and statewide magnitude, and provide the resources and continuity of personnel to pursue projects to conclusion, fully funding the employment of two Gibbons Fellows serving overlapping, two-year terms. Meanwhile, the firm’s traditional pro bono programme focuses in a few key areas of need in the firm’s local communities, including expungement and reentry, domestic violence, asylum, trafficking, veterans’ issues, tenants’ rights, and special education.

For more on the Gibbons pro bono programmes, please see [gibbonslaw.com](https://gibbonslaw.com).

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# Data, Data, Everywhere

By Christine Hasiotis

Today's legal ecosystem has created a unique opportunity for law firms to partner with legal service and technology providers to collaborate on optimizing client experience, driving greater overall value for clients, increasing operating efficiency, and reducing law firm working capital investment demands. UnitedLex offers a full suite of data management, legal services, and technology to support lawyers, accountants, experts, and consultants on litigation, investigations, and regulatory matters. We support you on matters that are too complex, bet the company matters when you need to scale or simply execute quickly.



**Christine Hasiotis**

Technology is constantly evolving, which means legal obligations and responsibilities to learn, prepare, and adjust are never finished. Legal teams have a responsibility to understand the various sources and types of data potentially subject to litigation or investigation.

2020 marked a seismic shift in the way people communicated, interacted, and collaborated to perform their daily work activities. For the first time, many companies had to rely primarily on collaboration platforms such as Microsoft Teams, Zoom, Slack, and Workplace from Facebook. We observed that companies (understandably) did not prioritize preservation and collection for litigation during the scramble to move operations remotely.

Likewise, they were not prepared to handle mobile device collections without violating social distancing orders or disrupting employees' lives through cumbersome ship-and-wait collection processes. Moreover, clients who invested in remote collection solutions for endpoints (laptops/desktops) quickly learned the limitations and inefficiencies when devices on home networks were not reachable or the connection proved unreliable.

Moving forward, the lawyers who understand this dilemma, will advise their client to refocus and renew investment in a combination of defensible processes, strategic partnerships with discovery experts, and technologies focused on eliminating the risks associated with the unique challenges of these new data sources. While many things changed in 2020, some constants remain: collaboration platform data will likely be required in future litigation, and a client's collection and preservation processes will be highly scrutinized in the coming years.

Notwithstanding the pandemic, the past few decades have seen the

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creation, distribution, and use of exponentially increasing volume, variety, and veritable data integrity. Today, most organizations maintain the majority of their business information exclusively in electronic form. This can include emails, text messages, voicemails, video and image files, financial information, sales records, inventory records, accounting records, human resources, payroll, medical records, product research and development, product designs, etc. In many respects, these electronic records have become "the record" by which events and transactions are reconstructed. The defensible method for collecting the data is by deploying a defensible forensics process by a competent certified forensic examiner.

Let's explore what we mean by the term "forensics" in the practice of law and when managing a client's data. The two most common meanings refer to either (a) an evidentiary methodology so that evidence can be used in court; or (b) a digital investigation by taking a complete copy of an entire data source – such as a computer hard

drive, thumb drive, phone, or tablet – and then examining it with specific tools and processes. The Electronic Discovery Institute, *The Federal Judges' Guide to Discovery*, 3rd ed. 2017).

To prepare for this inevitable scrutiny and as a measure of ethical competency, discovery practitioners and attorneys should understand the need to deploy forensics and how their clients are handling the following:

#### **Retention Policies and Practices**

– Does the client's retention policies account for the influx of mission-critical data being created by collaboration platforms such as Zoom, Microsoft Teams, Slack, WhatsApp, and Google Meet?

#### **Talent, Training, and Testimony**

– Does the legal team have a trained resource and plan for the defensible preservation and collection of data from their systems? Will the teams collecting and preserving this evidence be able to testify that the processes and procedures used satisfy industry best practices?

**Preservation Options** – Can the data be preserved in place to prevent data deletion and a later claim of spoliation?

**Collection Options** – Can collections be targeted using metadata?

What does a collection include and exclude (and why)?

Reviewability – Is the collected data user-friendly, or does the data require conversion or manipulation to make it human reviewable?

More than ever, in the ever-changing digital world, technology is now integral to the practice of law and legal operation. Understand the changing and shifting nuances of emerging data sources like communication platforms and engage expert partners to validate processes and capabilities. UnitedLex can enable GGI lawyers to mitigate risk, drive efficiency, and avoid costly time and sanctions by defensibly helping law firms manage client data sources to effectively retain, collect, and review information in your next investigation or litigation.

# Arbitration: Why a Governing Law Clause in a Commercial Contract Is Vital

By Nichola Evans and Melissa Munday

## Introduction

A lacuna has arisen regarding reciprocity of judgments following the UK's departure from the EU. Given that there is no impact arising

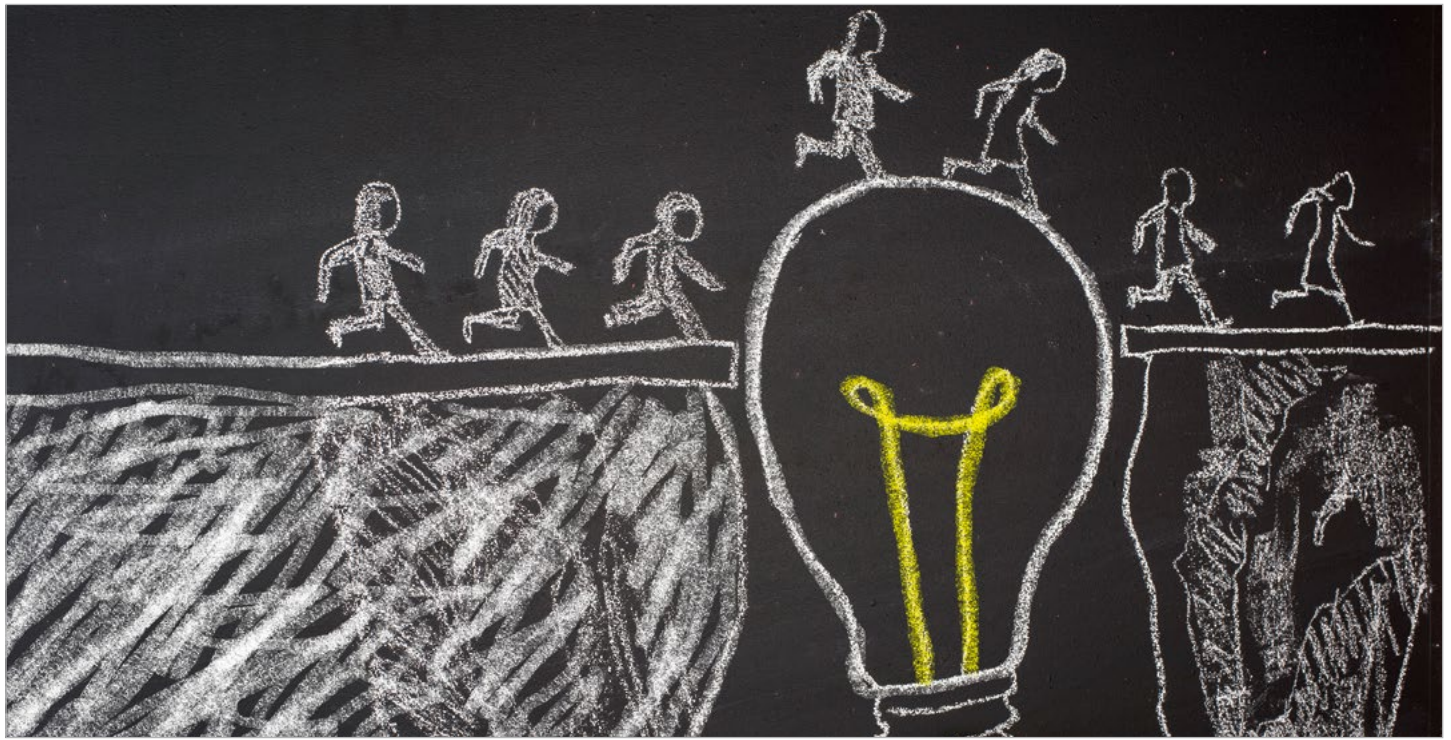
from Brexit on English arbitral awards, with their recognition and enforcement independently secured by the New York Convention on the Recognition and Enforcement of Foreign Arbitral Awards 1958 ("New York Convention"), there may be greater focus on arbitration and an increase in dispute resolution

clauses providing for arbitration in commercial contracts.

The law governing the arbitration agreement has great significance in respect of the arbitrability of disputes and the validity of the arbitration agreement. A recent, and

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rare, decision by the Supreme Court illustrates why parties, particularly those trading internationally, need to give careful consideration to the drafting and interpretation of dispute-resolution clauses.

## The Case of Enka

*Enka Insaat ve Sanayi (Respondent) v OOO Insurance Co Chubb (Appellant)* [2020] UKSC 38 is a significant arbitration case concerning the governing law of arbitration agreements, particularly where the arbitration agreement is silent on the point, and impacts the English courts' ability to grant anti-suit injunctions in support of arbitration.

The case concerned an appeal against a decision at trial not to grant an anti-suit injunction against a party alleged to be in breach of a London arbitration clause by bringing proceedings in Russia. The underlying construction contract provided for an arbitration seated in London, governed by the rules of arbitration of the International Chamber of Commerce, and Russian law was to govern specific provisions of the contract.



**Nichola Evans**

However, the arbitration clause did not expressly provide the law governing the arbitration agreement.

The Court considered the significance to be attached to the choice of London as the seat of the arbitration in determining the proper law of the arbitration agreement where it differs from the main contract law.

Although its approach differed, the majority of the Supreme Court reached the same outcome as the Court of Appeal in holding that the governing law of the arbitration agreement in this case was English law. Rather than set out a general default rule that establishes the governing law of the arbitration agreement by reference to either the seat or the governing law of the main contract, the Supreme Court has favoured a methodical application



**Melissa Munday**

of established English law principles in determining the governing law of contracts. In essence, the laws to apply will be those most closely connected with the arbitration agreement. Since there was no choice of law governing the contract in this case, the law governing the arbitration agreement had to be determined by applying the closest connection test, and, in that regard, London as the seat of arbitration was considered as a close connection in that determination. Accordingly, English law was determined as the law governing the arbitration agreement.

It should be noted that as to whether an anti-suit injunction should be granted, it would make no difference whether the arbitration agreement is governed by foreign law or English law. The test would be the same: a) has there been a breach of the agreement,



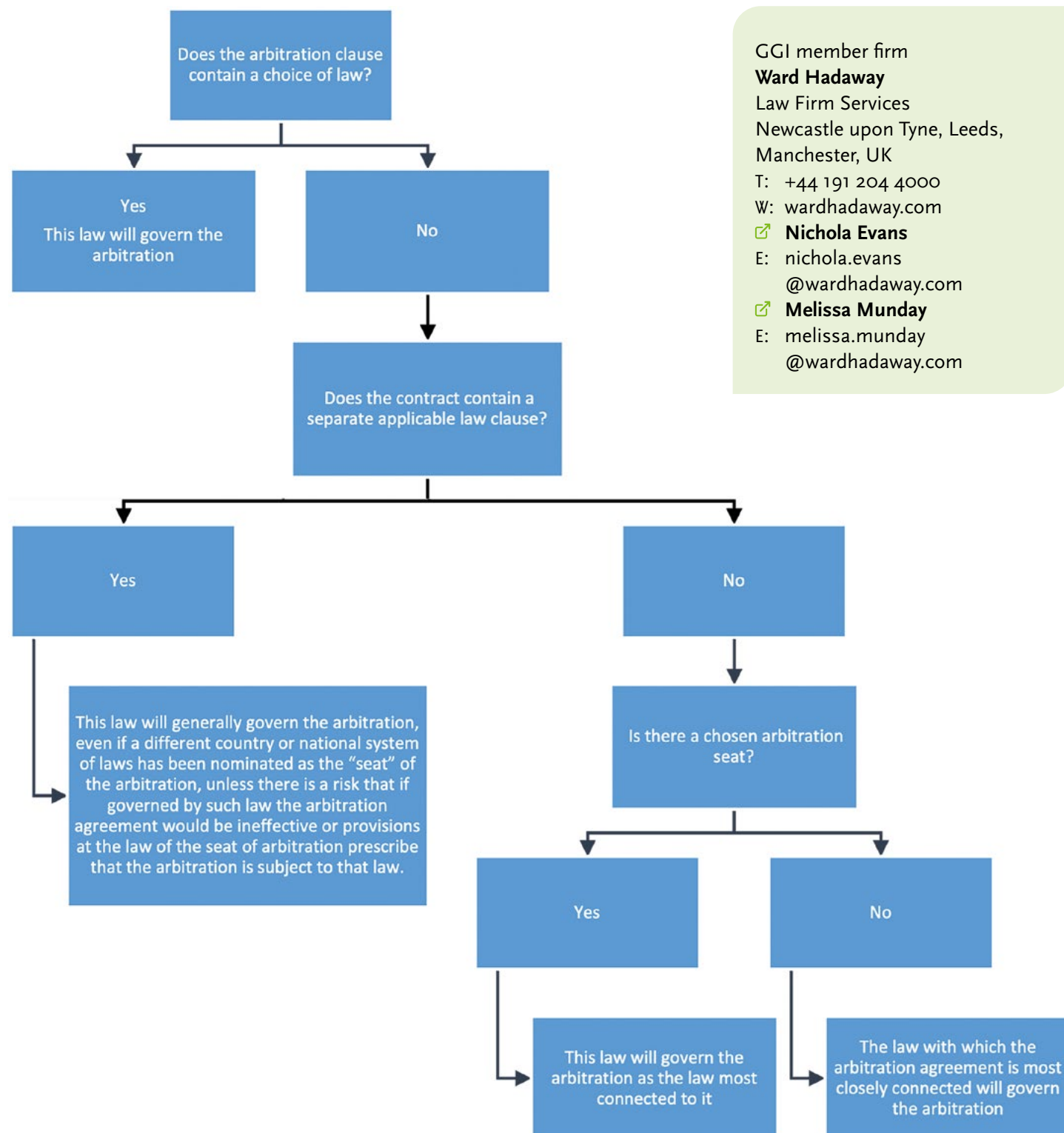
and b) in all the circumstances is it just and convenient to restrain that breach by granting an injunction? Further, in terms of timing, the Supreme Court held that English courts did not need to wait for the decision of a foreign court before granting an injunction.

## How to Determine the Governing Law

The principles to be followed to determine the law governing the arbitration agreement can be summarised as shown in the graphic below.

## What Are the Key Takeaways from This Case?

The key takeaway from this decision is the need for precision when drafting  
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commercial agreements and, although parties may not think they will fall out, to provide carefully for the position in dispute-resolution clauses. Of particular importance in contracts will be the need to provide for the following: a) the law applicable to the main contract (the

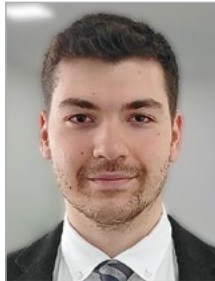
substantive law); b) the law governing the agreement to arbitrate; and c) the seat of the arbitration. It is important to make express provision for all three in the agreement. In this case, the parties spent a considerable amount of money taking the dispute to the

Supreme Court and yet the matter is still not decided. The parties have also spent a considerable amount of time distracted by unnecessary satellite litigation. The cost and time incurred could have been avoided had all matters been dealt with in the agreement.

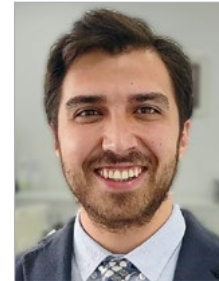
# The Mobile Gaming Industry in Turkey

By **Ufuk Karaibrahimoğlu** and **Mert Arar**

Starting in the early 2010s, the number of mobile gaming start-ups has been increasing rapidly and Turkey has transformed itself into a hub. The number of experienced developers in Turkey, combined with important government incentives and the depreciation of the Turkish Lira against foreign currencies, have created a solid foundation. Newly founded Turkish mobile gaming start-ups enjoyed early success and increased in both revenue and active player numbers. The attention of global investors was increasing more and more as the Turkish Lira fell,



**Ufuk  
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**Mert Arar**

decreasing the development costs and increasing the competitive advantage of Turkish start-ups. The COVID-19 pandemic was a catalyst in the industry; as people were forced to stay indoors, the demand for mobile games increased significantly. As Peak Games emerged as Turkey's first unicorn, the Turkish mobile gaming industry experienced rapid growth and an increase in investor attention. Now let's take a closer look at the Turkish mobile gaming industry.

In 2010, health-tech and SaaS industries were preferred when establishing new companies, since the industry was booming at the time. These two industries continued their rise for several years; however, mobile gaming start-ups began to increase in numbers in 2012. In 2016, there were 27 new start-ups. By the end of 2017, this number had gone up to 36. In 2018 and 2019, there were 47 and 71 new gaming start-ups, respectively. Gaming companies were the most established

companies in 2019 and 2020. Now, the number of gaming companies stands at 239. This growth is due to an increase in realisation of its industrial potential, number of governmental incentives, and investor attention.

In the early 2010s, investors were mainly local venture capitals or angel investors. However, starting in 2017, gaming industry giant Zynga turned its attention to the Turkish mobile gaming market with the acquisition of Peak Games' mobile card studio for USD 100 million. This acquisition was an important milestone and it encouraged both investors and the entrepreneurs as they realised there was potential in the market. A year after this acquisition, Zynga acquired Istanbul-based Gram Games for USD 250 million. In 2019, Masomo, the creator of the popular game series Head Bal, was acquired by Miniclip, a subsidiary company of the Chinese gaming giant Tencent Holdings.

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In 2020, when the mobile gaming industry was booming because of the lockdowns implemented in almost every country as a result of the COVID-19 pandemic, Zynga struck again, not once but twice. In June 2020, Zynga acquired 100% of Peak Games for USD 1.8 billion, making Peak Games the first unicorn in Turkey. Then, in August 2020, Zynga acquired 80% of Istanbul-based Rollic Games, the creators of countless top-tier, hyper-casual mobile games, for USD 180 million. Lastly, Istanbul-based Dream Games received USD 50 million investment from Series A funding

led by Index Ventures, an important venture capital investor known for their investments in companies like Roblox and Deliveroo. This investment round became the largest Series A round raised by a Turkish company. With just a handful of start-ups being involved in these investments, around USD 2.4 billion was funnelled into Turkey.

At present, there is news going around the country every week about new mobile gaming studios raising funds from local and foreign investors, such as the newly formed venture capital Two

Zero Ventures. New programming and design courses are being announced almost every day by the government and private companies to develop programmers and developers for the future. The Turkish mobile gaming industry has been experiencing rapid growth. With new emboldened start-ups, developers, and entrepreneurs, this industry will keep on growing. It may be the perfect time to invest in the Turkish mobile gaming industry.

The full article inclusive of bibliography can be accessed at [ggiforum.com](https://ggiforum.com).

# Federally Regulated Employers Must Comply With New Workplace Harassment and Violence Prevention Laws

By Maria Tassou

In order to protect workers in federally regulated workplaces, the federal government made changes to the Canada Labour Code regarding workplace harassment and violence prevention, which came into effect on **01 January 2021**. The new Workplace Harassment and Violence Prevention Regulations (SOR/2020-130) (the Regulations) require federally regulated employers to implement certain policies and procedures to prevent and respond to occurrences of workplace violence and harassment.

Federally regulated employers are now required to file annual reports with the Minister of Labour by March each year to



Maria Tassou

report, among other things, the number of occurrences of workplace harassment and violence that occurred in the preceding year, whether they were related to sexual harassment and violence, the locations where the occurrences took place, the number of occurrences that resulted in the death of an employee, the number of incidents that fell under each prohibited ground of discrimination

set out in the Canadian Human Rights Act, and the average time it took to complete the resolution process.

Employers will need to move quickly to change their practices to comply with the new requirements. Starting **01 January 2022**, failure to comply with the Regulations could lead to hefty monetary fines, along with the public naming of violating companies under the Administrative Monetary Penalties (Canada Labour Code) Regulations (SOR/2020-260).

Employers can also refer to interpretive guidelines published by the federal government (the Guidelines), which answer questions regarding the new

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harassment and violence provisions of the Code and Regulations.

The following is a summary of the obligations imposed on federally regulated employers as a result of the new Regulations.

## Workplace Assessment

Employers and their health and safety committee/representative must jointly carry out a workplace assessment that identifies risk factors for workplace violence and harassment and the development and implementation of preventive measures. Within six months after the risk factors are identified, the employer must develop and implement preventive measures to mitigate the risks. The assessment must be reviewed every three years.

## Prevention Policy

Employers and their health and safety committee/representative must jointly develop a detailed workplace harassment and violence prevention policy. The policy must be made available to all employees. Employers must review their policy at least once every three years and after any change to an element of the policy.

## Emergency Procedures

Employers and their health and safety committee/representative must jointly develop emergency procedures that are to be implemented if an occurrence poses an immediate danger to the health and safety of an employee, or if there is a threat of such an occurrence. The emergency procedures must be made available to all employees. The emergency procedures must be reviewed and updated, if necessary, after every implementation of the procedures.



## Training

Employers and their health and safety committee/representative must jointly develop a training program on workplace harassment and violence to be provided to all employees. The program must be specific to the culture, conditions, and activities of the workplace. It must also include the elements of the prevention policy, a description of the relationship between workplace harassment and violence, the prohibited grounds of discrimination set out in subsection 3(1) of the Canadian Human Rights Act, and a description of how to recognise, minimise, prevent, and respond to workplace harassment

and violence. Employers must review the training program at least once every three years. Employees must receive training within three months of their start date and must continue to undergo training every three years.

## Support Measures

Employers must make information available to employees regarding the medical, psychological, or other support services that are available within their geographical area.

## Resolution Process

The Regulations provide a detailed procedure for resolving occurrences of workplace harassment or violence. Employers should familiarise themselves with this process so they can respond appropriately to such occurrences.

There are three different streams for resolution of a workplace harassment and violence occurrence:

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- **Negotiated resolution** – The employer or designated recipient, the principal party, and any responding party must “make every reasonable effort” to resolve an occurrence through negotiations starting no later than 45 days after the notice is provided.
- **Conciliation** – If the parties agree, the complaint may be resolved through conciliation, where a person will facilitate the conciliation.
- **Investigation** – If the occurrence is not resolved through negotiation or conciliation, an investigation

of the occurrence must be carried out if the principal party requests it. The investigator can be an individual on the employer’s preselected list of investigators, an individual that is agreed upon by the parties, or an individual identified from the Canadian Centre of Occupational Health and Safety. The investigator must provide a report that describes the occurrence, their conclusions, including what circumstances in the workplace contributed to the occurrence, and their recommendations to eliminate or minimise the risk of a similar occurrence. Employers

and their health and safety committee/representative must jointly review the report and determine which recommendations should be implemented.

Generally, the employer must ensure that the resolution process is completed within one year after the notice of occurrence.

## Records and Reports

Employers must keep and retain certain specified health and safety records for at least 10 years.

# Worry: The Poison in Our Thoughts

*This is the second part of the 10-part series by Sameer Kamboj*

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

Here, mistakes are in reference to scaling up our personal lives and, consequently, our businesses.

The 🟩 first compulsive mistake we talked about was **Lust**; the second one is **Worry**.

Worry is the brooding that happens when a person’s fear and helplessness take root. It is the endless waves of thoughts, that spin like a bottomless whirlpool, and threaten to sink you.

Brooding should not be confused with “thinking”. Brooding is when your mind churns past data to project and extrapolate it into the future, thereby recreating an image from the past.

Thinking, on the other hand, is without the influences or burdens of past success or failure. It is a state in which a free mind observes itself and the situation through the lens of reality and truth.

## Deep Thinking: A Prerequisite to Planning

Planning requires one to be in tune with oneself. It requires one to delve into the deeper chambers of the mind. Such deep thinking requires a calm mind, in a state of balance and peace, devoid of worry; worry is a sign of imbalance, which is caused by fear, comparisons, and a need to prove, all of which lead to unreasonable expectations (high or low).



**Sameer Kamboj**

Even while we know that we can do more, and have the potential to get more done, we are stuck in a loop of endless firefighting, leaving us with little time and energy to think and plan. We remain helpless. This gives rise to even more fears and unreasonable expectations. It is a vicious circle.

With such a mental state, we resort to brooding. Deep thinking becomes impossible.



## Why Do You Worry?

A brooding mind enters a cycle where it starts to produce stress, resulting in numbness. Remember, brooding is also a form of thinking, but an involuntary and compulsive form. The mind keeps resurrecting demons from the past and projects them into the future. Each time we think of a positive and bright future, the brooding mind doubts the optimistic outcomes based on the traumatic past.

*“Worrying is thus a compulsive and involuntary mental chatter. It transforms an intelligent person, fully capable of scale, success, and joy, into a meek survivor.”*

## Survivor Entrepreneur

Whether you are a homemaker, a social worker, or a monk, it applies to you equally. Please read and apply the following to your personal and family life before applying it to your professional life.

In this context, there are two types of entrepreneurs:

### Type 1: Not aware of the need for thinking and planning.

Many entrepreneurs live their lives one sales order to another. Their organisations also live like that. It is their customers who define their growth. They hustle to cope with the pace of growth of their customers.

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They apply various techniques to professionalise their operations, only to become better suppliers to those clients. They do not define the market or the industry, they do not add any value, they rarely innovate. They only make money.

### Type 2: Aware of the need for thinking and planning but stuck in everyday crises.

These entrepreneurs are aware of the need to think, but do not know how to think. You see, thinking requires one to access and analyse past data, but remain unaffected by it. However, when we are deeply affected by the past, we are unable to think. It is like a grieving person; he or she cannot think.

“Crisis is just a state of mind; it is not the ground reality.”

When we brood, we relive and reprocess past events. We come up with the same conclusions, in repackaged forms. Planning without deep thinking is steeped in multiple fears, over- or underestimation, and a need for survival.

## Worry or Peace?

Only a peaceful mind can think. In fact, “**Peace**” indicates freedom from the past, freedom from brooding.

The most common mistake people make is to overly depend on tools,

frameworks, and models of thinking, planning, and goal setting, without a calm and stable mind, or clear intent.

Make no mistake, planning and thinking tools are like any other tools. A surgeon needs to have stable hands, a calm mind, and the right intent to use her tools effectively, else a scalpel used for surgery can quickly become a life-threatening weapon.

You need to choose between living with your unconscious habit of worry or becoming peaceful through the methods of consciousness.

## Make Time for Yourself NOW

Please do not assume that having the best tools will automatically help us scale. Your success will depend on how effectively you use those tools. And how you will use your tools will depend on how calm and peaceful you are.

*“Peace is not an end goal you pursue. It is the prerequisite to an abundant life.”*

You can pretend to be at peace with yourself and others, but life has a way of showing the truth. Acceptance is the first step to change.

## Get More From Your GGI Membership

# Join GGI's Practice Groups

Around the world, our members are active in the various GGI Practice Groups. Each Practice Group consists of experts in the specific field from many countries. They are all well-trained specialists who have many years of experience. In addition to being up-to-date and knowledgeable in their domestic laws and regulations, they regularly interact with their Practice Group colleagues in order to share their expertise, exchange experiences, and perhaps even develop professional strategies.

Practice Groups offer webinars in order to stay connected and exchange information on latest news and developments, members of the respective Groups get in direct contact with each other continuously and some Practice Groups publish newsletters regularly – a perfect opportunity to present yourself as expert.

Broaden your expert network and become part of a Practice Group!

Being involved in the Practice Groups allows you to remain at the forefront of your profession by providing your clients with a global network of specialists. Through your Practice Group membership you can:

- Stay current and informed on international issues and topics relevant to their areas of practice;
- Interact and exchange information to find better approaches and solutions to client issues; and
- Develop international structures according to client needs.

Taking a holistic view enables each Practice Group member to better serve their clients in resolving specific global business needs.

All GGI members are welcome to actively participate in one or more Practice Groups. Becoming part of a GGI Practice Group is FREE, and anyone in a GGI member firm (not just the main GGI contact person) is welcome to participate. If you are already a member in a Practice Group, why not also invite your colleagues to join?

If you would like to join a Practice Group, just email the respective Chairperson of the Group, or Barbara Reiss in GGI's Head Office (b.reiss@ggi.com).

Here you can see at a glance a list of all our current GGI Practice Groups:

- **Auditing, Reporting & Compliance** | Global Chairperson: Boris Michels, michels@nbs-partners.de
- **Best Practices for Professional Service Organizations** | Global Co-Chairperson: Timothy C. Lynch, tlynch@offitkurman.com  
Global Co-Chairperson: Theodore A. Offit, toffit@offitkurman.com
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## BUSINESS DEVELOPMENT &amp; MARKETING PG

# Leading through Listening

## Become a True Leader by Truly Listening

By Talia Berger

Often underestimated, **effective listening** is at that heart of everything we offer as managers/leaders. Whether we are giving feedback to a subordinate at work or trying to decide where to go for dinner with our spouse, our ability to listen effectively gives us an advantage in just about every situation that comes to mind!

Inviting lawyers and accountants to **listen in a special way** might sound a bit strange or even just plain wrong, as, how should I put this lightly, they aren't exactly renowned for their listening skills, they are expected to deliver their wisdom and opinions, find answers, make decisions and act. However, although mastering the **art of listening takes time and practice**, once a manager grows in this area, no other skill will serve them better and ultimately transform them into a leader! **It is remarkable what you can hear and how you can lead when you really listen!**



Talia Berger

Contemporary literature<sup>1</sup> typically defines three levels of listening:

Level 1: **Internal Listening** –  
Listening to your inner voice.

Level 2: **Focused Listening** –  
Listening intently to another person.

Level 3: **Global Listening** –  
Listening to others in the context of their entire surroundings.

To examine each level of listening and the differences in dialogue each level evokes in the work place, let's review and sample each level more closely:

### Level 1: Listen to Speak

It's all about YOU! Your awareness is on yourself, you listen to the words of the other person, but your attention and thoughts are on what it all means to you – my thoughts, my judgements, my feelings, my opinions, and my own experiences.

In fact, at this level, we are not really listening to others when they talk, rather, while they are speaking, we are mostly just thinking about the next thing we want to say. Listening to speak, the lowest level of listening, has the most potential to create misunderstandings and often causes us to miss key information in conversations. Don't be fooled, the person you are listening to can tell the difference between genuine listening and faux listening, level one listening feels disengaged, unauthentic and ultimately undermines trust.

**What level 1 dialogue might sound like between Subordinate and Manager:**

S: "...The new house is a mess, there are boxes everywhere and I've got the biggest proposal of my career to finish by Friday..."

M: I went through the same thing last year. The key is to make sure you've got your priorities straight and your long-term vision insight.

S: Ok, but that's sort of a dilemma though, my spouse has been picking up the slack for some time and losing patience with me. I'm really not pulling my weight at home.

M: Trust me, that will work out. The mess is temporary, don't let it distract you from the more pressing issue – Let's get back to your proposal!

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\*) The model and sample dialogues are taken from: "Co-Active Coaching: The proven framework for transformative conversations at work and in life" (4th edition), by Henry Kimsey-House, Karen Kimsey-House, Phillip Sandah, Laura Whitworth.

## Level 2: a Listen to Hear

Offering our undivided attention to the speaker and to our conversation. We are not only hearing the words, but also noticing how they are said, the tone, body language and facial expressions present. We filter out our internal chatter and intensely focus on the meaning of the words, often reflecting and paraphrasing back to the speaker, making them feel heard. In level two listening, “I have time for you”, is the message.

**What level 2 dialogue might sound like between Subordinate and Manager:**

S: “...The new house is a mess, there are boxes everywhere and I've got the biggest proposal of my career to finish by Friday...”

M: “What's that like?”

S: You mean living in a pile of boxes?!

M: I was thinking more of the dilemma that puts you in...hoping to honor a career opportunity on the one hand and a family commitment on the other...

S: It feels like I'm going to let somebody down. Like I have to choose who to disappoint, my spouse, who has been picking up a lot of slack or you!

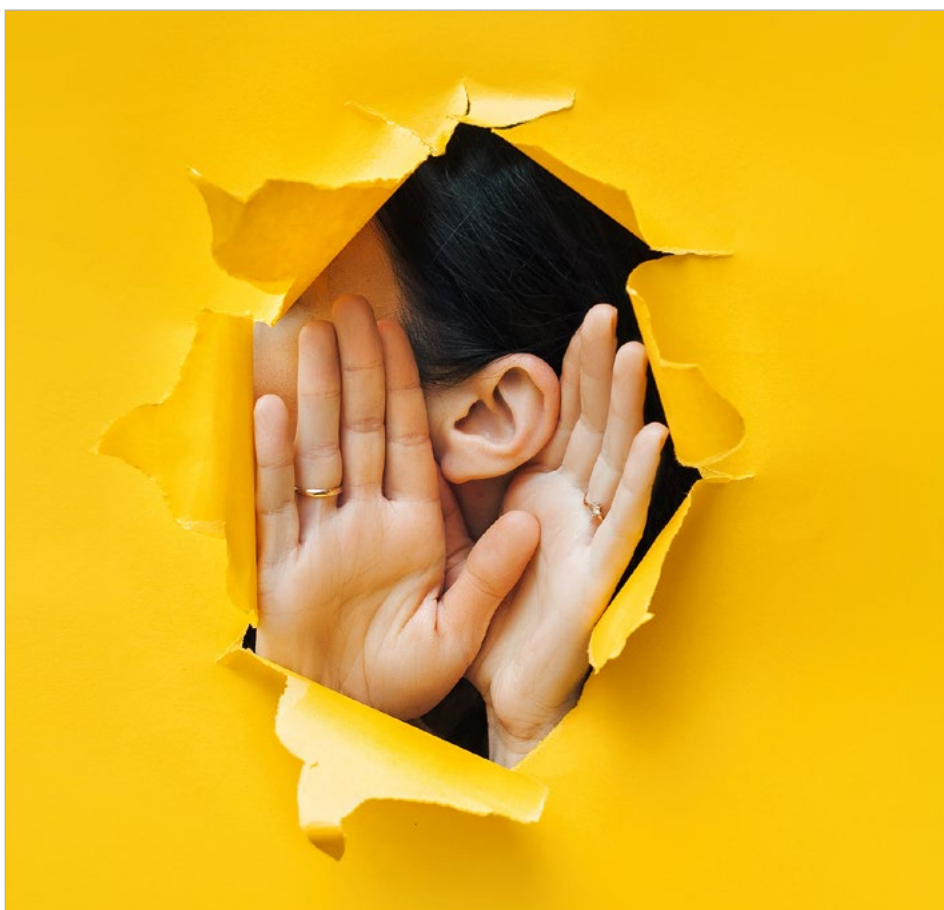
M: It sounds like you've got this set up as an “either/or” as if there are only two choices and no matter which way you play – you lose.

S: Well, that's what it feels like!

M: I want to acknowledge your own action in the process of making decisions. At the moment it sounds like you're stuck with two options –

S: I feel trapped! Like there is no way out.

M: Let's take a step back – let's think outside the box (pun intended!), what's a third option?



## Level 3: Listen to Understand

Here we listen completely. We hear more even than in level 2 (!) At this level we are not only paying attention to what others are saying, but also to what they mean as well as to the underlying mood, or tone, or the impact of the conversation. People say things all the time but often fail to convey the underlying feelings or thoughts behind their words. This is where access is granted to our intuition, allowing us greater clarity, and understanding of what really is being communicated to us.

**What level 3 dialogue might sound like between Subordinate and Manager:**

S: “...The new house is a mess, there are boxes everywhere and I've got the biggest proposal of my career to finish by Friday...”

M: “I think I just heard alarms going off! Well, not literally, but you're talking really

fast and you're out of breathe that's not your usual tone. I get the sense that you're packed as tight as some of those boxes!

S: It is that obvious? That's what it feels like. With no way out, cornered in my relationship and in my work.

M: What do you want to do about that?

S: What I've been trying to do is step around it or over it but that doesn't seem to be working, I guess it's time to figure it out – unpack it all so-to-speak.

In this case the employee feels heard, safe and able to continue the dialogue to untangle what seemed moments before an extremely complicated web!

To summarise, effective listening is in no way something that just happens by chance! It is, in my humble opinion, the single most important skill that we can develop as leaders, because it is the bridge through which we can understand other people – and without understanding we cannot truly lead.



# New Administrative Principles “VWG 2020” on Transfer Pricing in Germany 2020

By Oliver Biernat

## Need for Transfer Pricing Documentation

German companies or permanent establishments that are involved in intragroup cross-border services exceeding a value of EUR 600,000 p.a., or in intragroup cross-border supplies exceeding a value of EUR 6 million p.a., must present transfer pricing documentation to the German tax authorities that corresponds to strict and detailed German regulations. Companies that do not fulfil this obligation, or cannot prove that the transfer prices are correct, must expect severe penalties of up to EUR 1 million and may be faced with a high profit estimation from the tax office.

## Legal Sources and the Administrative View

German law codifies the duty of the taxpayer to cooperate pursuant to Section 90 of the general tax code (AO) and those on estimation of profits in case of non-compliance in Section 162



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AO. Moreover, the GDPdU (principles of data access and verifiability of digital documents) must be taken into account. As the law leaves a lot of scope for speculation, the Federal Ministry of Finance issued administrative principles with their interpretation of the law in 2005. On 03 December 2020, they issued new administrative principles, hereinafter referred to as “VWG 2020”. These are binding for the tax authorities but not for the taxpayer and the courts. However, they give an indication as to what the tax authorities expect and not all taxpayers are happy to fight for their own interpretation of the law before courts. This article gives a short overview on the impact of the changes in the VWG 2020. Obligations of the Parties to Cooperate and Store Data Abroad

Section 90 para. 2 AO standardises duties to cooperate for foreign matters. The parties involved must clarify a tax-relevant fact that relates to transactions

outside the scope of Germany by exhausting all existing legal and factual possibilities and procuring the necessary evidence. The taxpayer must also make some provision for evidence. According to the VWG 2020, the increased duties to cooperate also include ensuring that documents of a foreign related person that are relevant for the taxation of the German party involved are not destroyed before the domestic retention periods expire. Apparently, the tax authorities derive from the obligation to preserve evidence the obligation that the domestic taxpayer must ensure that corresponding documents are also destroyed at foreign companies only after the expiry of (possibly longer) domestic storage obligations rather than after the expiry of (possibly shorter) foreign storage obligations.

## Improvements of the VWG 2020

Some of the statements of the VWG 2020 are to be welcomed, such as the clarification that the taxpayer does not have to carry out alternative calculations when determining transfer prices. However, the VWG states that the tax authorities should choose the right method themselves and this shall be the decisive one, with the taxpayer obliged





to provide the necessary information for this method. In addition, the tax authority must also clarify the facts if the facts or evidence belong to the sphere of information or activity controlled by the taxpayer. With regard to the provision of evidence, it should be noted that a third party would only be granted access to the extent necessary for the implementation of the contractual agreements. The duty to preserve evidence can therefore only include the data that the taxpayer needs for

“its” arm’s-length price determination. Fortunately, this assessment is also shared by the VWG 2020.

## Risks of the VWG 2020

The VWG 2020 seems to overinterpret the underlying legal regulations. In particular, the scope of evidence required to be submitted under the VWG 2020 appears to be too extensive, with regard both to the data for the verification and to expert opinions and statements, as well as electronic messages. Providing data on other transfer pricing methods than the one the taxpayer decided to use, or providing emails and texts used in messenger services, does not seem to be covered by the law.

With regard to the personal union in the management of two affiliated companies, the VWG 2020 misjudges the role of the managing director in the GmbH when they claim that this person has access to all information. A managing director in Germany is bound by the shareholders’

instructions. Instead of the identity of the managing directors, it would be more appropriate to look at the identity of the shareholders.

Furthermore, the statement on the power of estimation, according to which an estimation is not excluded by the submission of usable records, must be rejected. Otherwise, the tax authorities could threaten with an estimation of the profits if they do not like the presented documentation. As long as the duties to cooperate are fulfilled, § 162 para. 2 AO does not permit an estimate. The opinion on income adjustment despite usable records also holds considerable potential for dispute. An income adjustment despite the submission of usable records can only be considered if the tax authorities prove the lack of arm’s length.

## Conclusion

The new VWG 2020 helps to understand the interpretation of the tax authorities of the law. However, it also gives room for good tax experts to oppose this interpretation where appropriate.

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## REAL ESTATE PG

# Nineteen Motley Real Estate Ideas in Times of COVID-19

## Part IV – Properties for Medical and Educational Ends

By Peter Fassel & Helmut Seitz

Unfortunately, the pandemic has kept us in a chokehold for much longer than any of us would have expected roughly a year and a half ago. In this column, we are deliberately trying to give a few random thoughts on how to react to a situation in difficult times at short notice, while at the same time making sure that all adjustments add value to the real estate asset class in the future. This time, we want to give some thoughts on the topics of medicine and education.

In Vienna, numerous large and small test centres were built shortly after the outbreak of the pandemic last year. From the perspective of a real estate investor, three simple models can be derived from this:



Peter Fassel



Helmut Seitz

### 1. Office and Test Containers

For the simple placement of office and test containers, all that is really needed is an asphalt surface and good accessibility. Such a location could be any larger parking lot (at a shopping mall, for instance). It is possible this way to make a nice additional income without a large investment.

### 2. Pop-Up Stores

The same applies to the concept of “pop-up stores”. Before the pandemic, vacant retail spaces were often used by short-term tenants, e.g., for flea markets, special sales, or comparable events. During the pandemic in Vienna, for example, small test sites were run as “pop-ups” in former bank branches. Although everyone hopes there will be no need for test or vaccination sites in the future, it is necessary to keep the flexibility to adapt to new market situations.

### 3. Real Estate For Secondary Education

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 also looking forward to receiving your motley ideas. Contact us directly at the emails shown on the left.

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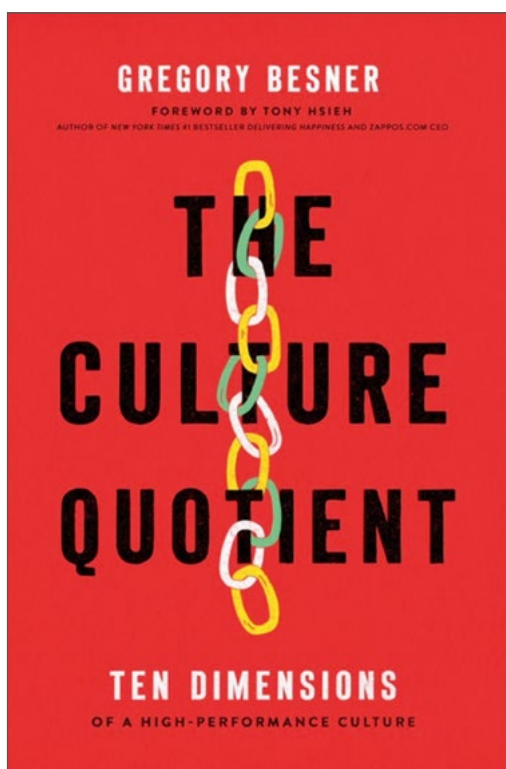
# The Culture Quotient: Ten Dimensions of a High-Performance Culture

By Greg Besner

“Based on never-before-shared insights from more than 1,000 organizations and millions of employees, this insightful book reveals the ten essential culture qualities that can help any organization prepare for, and thrive in a constantly changing future.

The Culture Quotient provides a simple, easy-to-read approach to culture that guides readers every step of the way. It focuses on helping companies achieve better financial results, as well as increasing employee engagement, and improving talent acquisition and retention. The Culture Quotient is written with three main goals. The first is to inspire readers. The second is to provide tangible data, tips, and actions. And the third is to share culture stories from many industry leaders that show the power and results of culture initiatives in action. The Culture Quotient features forty-five culture stories and excerpts written exclusively for this book. Some featured companies include American Express, GoDaddy, Bazaarvoice, and many others. The Culture Quotient combines these three goals to provide practical takeaways and tips to help readers implement similar culture programs at their company.

The author Greg Besner, is the founder of CultureIQ, a company that helps organizations around the world create high-performance cultures. He is also a highly rated adjunct



professor at New York University Stern School of Business, and he was one of the original investors in Zappos.com. Besner was recently ranked in USA Today as the eighth best CEO in the United States among a pool of fifty thousand companies. He also was named the EY Entrepreneur Of The Year® in New Jersey.

The Culture Quotient highlights qualities that help any organization achieve a high-performance culture. Business leaders have been seeking a practical yet data-driven solution for managing culture for a very long time. Now leaders have it with The Culture Quotient.

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