

Friday 0930 – 1230 (continued)

Carlos Ayres *Trench Rossi & Watanabe Advogados, São Paulo, Brazil*
Nicola Bonucci *Organisation for Economic Co-operation, Paris, France; Chair, International Organisations Subcommittee*
Jitka Logesová *Kinstellar, Prague, Czech Republic; Membership Officer, Anti-Corruption Committee*
Taek Rim (Terry) Oh *Lee & Ko, Seoul, South Korea; Regional Representative North Asia, Anti-Corruption Committee*
James Tillen *Miller & Chevalier, Washington, DC, USA*
Melissa Uremovic *Rajah & Tann, Bangkok, Thailand*
Andrew Weissmann *US Department of Justice, Washington, DC, USA*

ROOSEVELT 2, EXHIBITION LEVEL

Is discrimination against irregular staffers legal outside of Europe? Should it be?

Presented by the Discrimination and Equality Law Committee and the Employment and Industrial Relations Law Committee

Law across the EU prohibits discrimination in benefits, pay and terms of employment, against irregular staff such as temporary workers, part-timers and so-called 'zero-hour' employees. An EU directive flatly requires that all these irregular employees get (proportionately) everything their regular full-time colleagues get. But other countries are not so accommodating to 'irregulars'. Bosses in the US, for example, tend to give vacation, paid holidays, insurance and other benefits only to their regular full-timers. US employers are actually accused of hiring part-timers and temps just to save costs. This session will confront the fundamental public policy quandary: do irregular staffers need and deserve special protection that elevates them to a discrete protected class?

The session will explore: how the European protection of irregular staff works in practice; whether jurisdictions beyond Europe have or need similar rules; and alternative legal theories for irregular status discrimination, 'indirect/disparate impact' race and gender discrimination.

Part 1: Europe

Co-Moderators
Olivier Kress *Flichy Grangé Avocats, Paris, France; Membership Officer Europe, Employment and Industrial Relations Law Committee*
Ivan Suarez *Tellechea Bufete Suárez de Vivero, Barcelona, Spain*

Speakers

Roger James *Taylor Vinters, London, England*
Pal Kvernaas *Advokatfirmaet Haavind, Oslo, Norway*
Anne Morel *Bonn Steichen & Partners, Howald, Luxembourg*

Part 2: USA

Co-Moderators
Donald C Dowling Jr *K&L Gates, New York, USA; Co-Chair, Discrimination and Equality Law Committee*
Inam Wilson *Templars, Lagos, Nigeria; Website Officer, Discrimination & Equality Law Committee*

Speakers

Maria Alexia Aurelio *Aresco Abogados, Buenos Aires, Argentina*
Carol Zhu *Zhong Lun Law Firm, Shanghai, China*

ROOSEVELT 4, EXHIBITION LEVEL

Recent developments on unitisation and abandonment/decommissioning of oil and gas fields: global outlook

Presented by the Oil and Gas Law Committee

Session Chair

Matthias Lang *Bird & Bird, Düsseldorf, Germany; Secretary, Oil and Gas Law Committee*

The current crisis of the oil and gas industry affects key decisions on oil and gas production milestones including unitisation and abandonment/decommissioning. Unitisation is the joint development of a hydrocarbon reservoir, which extends across two or more licence or contract areas (if the field is governed by a production sharing contract regime) in order to ensure the efficient production of the reservoir and to maximise the economic recovery of petroleum from such licences of the contract areas. The oil and gas industry anticipates growing activity in well abandonment and platform-decommissioning operations. Although advanced technologies bring new techniques to abandonment/decommissioning, oil and gas players seek to minimise costs because these expenses are not recouped. In this session the recent legal developments on these two topics will be reviewed, considering not only legal but also technical and business issues.

Speakers

Andrew Derman *Thompson & Knight, Dallas, Texas, USA*
Paul Griffin *White & Case, London, England; Vice Chair, Oil and Gas Law Committee*
Stephanie Stimpson *Torlys, Calgary, Alberta, Canada*
Daniel Szyfman *Machado Meyer Sendacz e Opice Advogados, Rio de Janeiro, Brazil*
Preben Willoch *Michelet & Co, Oslo, Norway*

ROOSEVELT 3, EXHIBITION LEVEL

The spectrum of general anti-avoidance and anti-abuse rules and their impact on examples of tax planning ideas

Presented by the Taxes Committee

Session Co-Chairs

Torsten Engers *Flick Gocke Schaumburg, Frankfurt/Main, Germany*
William Thompson *Minter Ellison, Brisbane, Queensland, Australia*

How can taxpayers navigate safely through the forest of rules that tax authorities have developed to tackle tax avoidance, including the specific targeted rules (TAARs) and more general anti-avoidance or anti-abuse rules (GAARs) passed by legislatures, and the judicial approaches of substance over form, ignoring inserted steps or steps with no business purpose, the civil law concepts of 'abus de droit' and 'fraus legis', appeals to the intention of the legislature, and creative judicial interpretation of the facts or construction of the legislation? The focus will be on what circumstances put a taxpayer practically at risk and how; what steps should be undertaken to assure that a transaction for which tax planning is important is fairly considered; and what steps need to be undertaken to assure a full and fair review when a transaction is reviewed by taxing authorities years later.

Speakers

Layla Asali *Miller & Chevalier, Washington, DC, USA*
Ana Dourado *University of Lisbon, Lisbon, Portugal*
Heather Gething *Herbert Smith Freehills, London, England*
Peter Ni *Zhong Lun Law Firm, Shanghai, China*
Stefano Petrecca *Macchi di Cellere Gangemi, Rome, Italy*
Mansi Seth *Nishith Desai Associates, New York, USA*

ROOSEVELT 1, EXHIBITION LEVEL