

## CBFL SEMINAR SERIES

# Mobility of individuals and alternative nexuses to establish and allocate taxing rights on income and wealth in an era of international tax competition

Professor Dr Martin Wenz, Professor of National and International Tax Law, Chair for Business Taxation and the Laws of International and Liechtenstein Taxation, University of Liechtenstein

### SPEAKER



**Prof Dr Martin Wenz** is a Professor of National and International Tax Law and holds the Chair for Business Taxation and the Laws of International and Liechtenstein Taxation at the University of Liechtenstein. His main research interests are the international tax architecture and the re-design of tax systems, international tax standards and the international level-playing-field on taxation, the international tax treatment of individuals (UHNWI), companies, complex private and charitable wealth structures and the various aspects of the Liechtenstein tax law. Professor Wenz gives also comprehensive advice to the Liechtenstein Government on national and international tax law including Double Tax Agreements and on the Implementation of International Tax Standards including Pillar 2 (GloBE).

### PROGRAMME

3.30pm - Registration  
4.00pm - Start of Seminar  
5.15pm - Moderated Q&A  
5.30pm - End of Seminar



**Public CPD Points: 1.5**  
Area: Tax  
Training Level: General

Participants who wish to obtain CPD Points are reminded that they must comply strictly with the Attendance Policy set out in the CPD Guidelines. For this activity, this includes signing in on arrival and signing out at the conclusion of the activity in the manner required by the organiser, and not being absent from the entire activity for more than 15 minutes. Participants who do not comply with the Attendance Policy will not be able to obtain CPD Points for attending the activity. Please refer to <http://www.sileCPDcentre.sg> for more information.

### REGISTRATION FEES

**S\$98.10** (inclusive of 9% GST)

\*Complimentary for full-time NUS academic staff and students and persons not claiming CPD points.

For enquiries, email [cbfl@nus.edu.sg](mailto:cbfl@nus.edu.sg)

**Tuesday, 08 July 2025 | 4.00PM TO 5.30PM**  
**Lee Sheridan Conference Room @ NUS Law (BTC)**

### ABOUT THE SEMINAR

Globally mobile individuals with alternative and multiple residencies and citizenships, like Ultra-High-Net-Worth Individuals (UHNWI) including their family offices and wealth structures (trusts, private and charitable foundations) are more and more in the forefront of the Global Tax Agenda, together with Multinational Enterprises, Investment, Wealth and Philanthropy Hubs. Several jurisdictions in Asia-Pacific, Europe and the Middle East actively attract mobile individuals (UHNWI) with tax benefits through their Golden Visa, Family Office, Citizenship and Residence by Investment Programs and their lump sum, remittance base, territorial and low- or no tax systems and thereby actively apply their fiscal sovereignty and boost international tax competition. In contrast, high-tax countries rather restrict the mobility of individuals through the uni-, bi- and multilateral introduction of various lock-in, mobility and transaction taxes and address potentially harmful tax practices without a significant economic presence in other jurisdictions. In addition, these countries discuss alternative nexuses to safeguard and protect existing and to establish new taxing rights and support the idea of a Global Minimum Wealth Tax of 2% (GloWT) in order to reduce inequality and to curb international tax competition. The proposed GloWT addresses the potential failure in the progressive taxation of income and (unrealized) capital gains and is regarded as a comprehensive backstop and as an alternative to a presumptive income tax or an income tax with a broad notion of income.

The growing tension between tax sovereignty and equity as well as the various fiscal measures and nexuses to establish and allocate taxing rights on income and wealth of individuals to boost versus curb international tax competition have a significant influence on the future taxation of mobile Individuals including their family offices and wealth structures and bear the risk of both another race to the bottom and of growing fiscal restrictions for globally mobile individuals.

### WHO SHOULD ATTEND

Tax lawyers, trustees, tax advisors, attorneys, consultants, family office managers, accountants, in-house counsel and legal officers working in financial institutions, as well as academics and students interested in taxation, family offices, trusts, and wealth management.

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Closing date: **04 July 2025**

