



international legal news

an international lawyers network publication



Friday, August 15, 2008

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New York, August 15, 2008 - It is with great pleasure we announce the publication of the latest issue of the International Legal News.

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As the editor of the International Legal News & Executive Director of the International Lawyers Network, I would be happy to hear your comments or answer any questions about our group, please contact me: email alangriffiths@iln.com or telephone 201.594.9985 - Alan Griffiths

U.S. IRS Aggressively Pursuing Off Shore Accounts

Arnstein & Lehr, LLP, Chicago
by Robert E. McKenzie



On July 1, a federal judge in Miami issued an order authorizing the Internal Revenue Service (IRS) to request information from Zurich, Switzerland-based UBS AG about U.S. taxpayers

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who may be using Swiss bank accounts to evade federal income taxes.¹ The order, authorizes the IRS to serve what is known as a "John Doe" summons on the bank. The IRS uses a John Doe summons to obtain information about possible tax fraud by people whose identities are unknown. The John Doe summons approved by the court directs UBS to produce records identifying U.S. taxpayers with accounts at UBS in Switzerland who elected to have their accounts remain hidden from the IRS. It is highly likely that the IRS will be successful in its efforts to secure the account information from UBS.

[\[FULL STORY\]](#)

Maintaining Regulatory Standards in the Wake of Global Trade Shortages and Infrastructure Decay

Fogler Rubinoff LLP, Toronto
by *Harris M. Rosen*



While at an education conference this year I had the pleasure of hearing former House Speaker Newt Gingrich talk about the changing face of education from a US perspective. He asked a group of 1700 delegates, each of them owners or operators of private vocational training institutions, whether they thought America could 'stay the course' and still maintain a competitive edge over countries like China and India during the next 25 years.

[\[FULL STORY\]](#)

Planning for Challenges of Global Clinical Trials

Epstein Becker & Green P.C., Washington D.C.
by *Leah R. Kendall*

EPSTEINBECKERGREEN

Pharmaceutical and medical device companies are increasingly recognizing that international clinical studies offer important advantages to studies

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undertaken in the United States, but they are also recognizing that international studies present numerous complex legal challenges. In terms of advantages, studies conducted abroad can be a source of drug-naïve patients, which can be rare in the United States, and they can help to provide a large number of patients as well. Global studies can also help foster sponsors' relationships with different clinical sites and investigators and with global thought leaders. Moreover, conducting research abroad allows companies that sponsor research to lay the groundwork for regulatory approvals in markets outside of the United States. [\[FULL STORY\]](#)

Hotchpotch From Luxembourg

Lutgen & Mc Gaw, Luxembourg
by Didier Mc Gaw



Luxembourg is adapting and putting itself on the map as the most reliable and stable Asset Hub: To manage, preserve and transmit one's wealth in a peaceful and stable manner, Luxembourg has enacted a legislation for families: the new Family Wealth Management Company ("FWMC*") : A Corporate vehicle for wealthy individual in a politically stable country in the middle of the EU which offers confidentiality and a tax free environment. (1) To register in the middle of Europe Internet domain names and trademarks, Luxembourg enacted a law in 2007 providing a tax favorable environment: Indeed 80 % of the Royalties will be exempted from tax making a final tax burden of 5.93 % (probably 5.1 % next year) and benefiting from Double taxation treaties entered into by Luxembourg . (2)To benefit from the growth of investments in Asia, Luxembourg signed a favorable double taxation treaty with Hong Kong and is discussing a new treaty with India.(3) [\[FULL STORY\]](#)

Scientific Research in Human Beings According to Brazilian Law

Nehring e Associados Advocacia, Sao Paulo
by *Emerson Soares Mendes*

1. The need for scientific research in human beings and its ethical issues.
 - 1.1. Brazilian laws concerning scientific research in human beings and its validity before the Brazilian Federal Constitution
2. Procedures of scientific research in human beings.
 - 2.1. The participant's free and intelligible agreement.
 - 2.2. The research protocol.
 - 2.3. The Scientific Research Ethical Committee (CEP).
 - 2.4. The National Scientific Research Ethical Committee of the Ministry of Health (CONEP/MS).
3. Operating a scientific research in human beings.

[\[FULL STORY\]](#)

The Ethics of Selective Distribution of Replica Football Shirts

Fladgate LLP, London
by *Eddie Powell*



Eddie Powell, commercial partner at Fladgate LLP discusses the legal issues behind the accusations of price fixing of replica football kits

[\[FULL STORY\]](#)

Surprises for Publicly-Traded Multinational Employers: Complying with Section 409A of the U.S. Internal Revenue Code

Epstein Becker & Green P.C., New York
by *Gretchen Harders*

EPSTEINBECKERGREEN

In the United States, the heads of human resources and their advisors are reviewing and amending all plans, agreements and related documents providing compensation to U.S. taxpayer employees to comply with Section 409A of the U.S. Internal Revenue Code (the "U.S. Code"). This review should not be limited to compensation plans, programs and arrangements in the United States. There are a number of compliance areas under Section 409A of the U.S. Code that have taken global employers by surprise. Section 409A of the U.S. Code includes certain provisions that impact the global compensation plans and programs of multinational employers. In particular, there are special requirements for multinational employers that are publicly-traded non-U.S. securities exchanges.

[\[FULL STORY\]](#)

Regulatory Uncertainty in Climate Change Initiatives

WolfBlock LLP, Philadelphia

by *Lindsay P. Kern & Frances B. Stella*



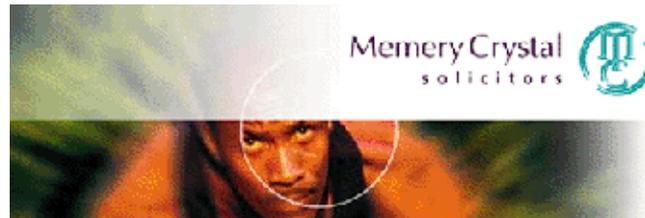
Climate change has become a topical issue both in the United States and around the world. Legal, political, and business leaders in the United States will have to address climate change in a more structured way. This article will highlight this issue using a comparison of Europe's framework and that of the United States, which is still developing its own system.

[\[FULL STORY\]](#)

Merchandising Agreements: Easing the Tension

Memerv Crvstal LLP. London

by Nicholas Scott and David Hansel



Introduction Merchandising agreements can be a very effective route to profits both for designers with a strong brand and commercial organisations skilled in bringing high-end designs to a broader market. However, these agreements can be fraught with a clash of cultures between the 'talent' and the 'money.' Sometimes this tension is productive, but other times it is not. Therefore, both parties need a workable means of regulating their relationship that can also weather any storms along the way.

[\[FULL STORY\]](#)

Commercial Lease Regulation in the Czech Republic

PETERKA & PARTNERS Law Offices, Prague

by Michaela Vondrakova



PETERKA & PARTNERS

Advokátní kancelář, Law Offices, Cabinet d'avocats

Definition of a commercial lease A commercial lease, that is, a lease of non-residential premises for business activity, arises on the basis of a written lease contract by which a landlord grants to a tenant certain non-residential premises for use and the tenant pays the landlord an agreed rent and related charges. Commercial leases in the Czech Republic are governed by Act No. 116/1990, on the Lease and Sublease of Non-residential Premises, as amended ("Act"). Under the Act, non-residential premises are defined as a room or a complex of rooms that are, according to a decision by the building office, used for purposes other than residence. Such premises include premises for manufacturing, trading, providing services, research, administrative

activity, art and educational activity, archives, garages, stockrooms and the public areas in buildings .

[\[FULL STORY\]](#)

Parallel Imports of Medicinal Products

Wolpert Rechtsanwälte, Bad Homburg

by Marga Wolpert

WOLPERT
RECHTSANWÄLTE

Is the weighing of interests between the free movement of goods and trademark law as industrial property within the meaning of Article 30 sentence 1 EC Treaty still an equitable solution?

[\[FULL STORY\]](#)

Published by [Alan Griffiths](#)

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