

SOME REFERENCE MATERIALS INCLUDING WEBSITES

BOOKS

1. Luc Thévenoz, “La fiducie, cendrillon du droit suisse. Proposition pour une réforme”. Société suisse des juristes. Rapports et communications, fascicule 3, 1995. Helbing & Lichtenhan, Basel.
2. Luc Thévenoz, “Trusts en Suisse: Adhésion à la Convention de La Haye sur les trusts et codification de la fiducie”. Publication du Centre d’études juridiques européennes, Genève. Schulthess, Zurich, Switzerland, 2001.
3. “Principles of European Trust Law”, edited by Prof. D.J. Hayton, SCJJ Kortmann, H.L.E. Verhagen Kluwer Law International ISBN 90 411 9726 5/90 271 50486.
4. Sibilla Giselda Cretti, “Les relations de trust et la fiscalité suisse nationale et internationale” Collection Neuchâteloise. Helbing & Lichtenhahn, Bâle, Switzerland, 2001.
5. “Disputes Involving Trusts”, edited by Nedim Peter Vogt. Helbing & Lichtenhahn Verlag, Basle, Switzerland, 1999.
6. “Switzerland’s direct and international taxation of private express trusts”, Robert J. Danon, Schulthess Juristische Medien AG.
7. “Offshore Service, Spitz & Clarke, Tolley, Lexis Nexis part of Tolley’s International Series – all offshore jurisdictions, including cases.

ARTICLES

8. Florence Guillaume “Incompatibilité du trust avec le droit suisse? Un mythe s’effrite” RSDIE 2000, p.1.

9. "Trusts in Switzerland : Towards Full Recognition" by Richard Pease, 1 April 2004, www.offshoretoday.com
10. "The future of the trust from a worldwide perspective" by Donavan Waters, *International Trust Laws*, 2004, p. 199-250.

CASES

11. "Trust Casebook" by Milton Grundy, International Tax Planning Association 1998 (and more recent cases on website).
12. "Wills & Trusts Law Reports", endorsed by STEP. Legalease Ltd.
13. *Tolleys Offshore Service* (see 7 above), includes cases.
14. M.D. c. Banque X, Cour de Justice, Audience du 24 juin 1994. Présidence de Mme Stalder. *La Semaine Judiciaire* No. 11, 1995, pp 212-220.
15. UBS SA and B v M, Tribunal Fédéral, Audience du 12 janvier 2000, présidence de M. Walker *la Semaine Judiciaire* No.27, 2000, pp 421-431.
16. *Harrison v Crédit Suisse*, ATF 96 II 79.
17. *G v C Trust Co (Jersey) Ltd*, Tribunal fédéral, 1ère Cour civile, 3 septembre 1999, *La Semaine judiciaire* 2000, vol. I, pages 269-272.
18. *OD-Bank in Liquidation v The bankrupt estate of W.K. Rey*, *Blätter für Zürcherische Rechtsprechung (ZR)* 98/1999 N°52 pp.225 ss.
19. *X Corporation v Geneva Tax Administration* – effective management of a company – federal tax liability – 4 December 2003.
20. *Schmidt v Rosewood Trust Ltd (Isle of Man)* [2003] UKPC 26 (27 March 2003).

21. Foreman v Kingstone and Cave (High Court, Auckland CP 700-50/01 judgment 22.12.2003).

WEBSITES

Publishers

Butterworths <http://www.butterworths.com>

Campden <http://www.campden.com>

Blackstones: <http://www.blackstonepress.com>

Contex: <http://www.context.co.uk/home.html>

Jordans: http://www.jordanpublishing.co.uk/html/jordan_publishing.html

Sweet & Maxwell: <http://www.smlawpub.co.uk>

Kluwers Publishers <http://www.editionskluwer.be>

West Group LLP <http://www.westgroup.com>

Swiss Publishers

<http://www.helbing.ch>

<http://www.schulthess.com/cgi-bin/Schulthess.storefront>

<http://www.staempfli.com>

<http://www.haupt.ch>

Government sites

On shore

Parliament: <http://www.parliament.co.uk>

Stationery: <http://www.hmsso.gov.uk>

House of Lords, UK:

<http://www.parliament.the-stationery-office.co.uk/pa/ld/ldjudinf.htm>

Court service, UK: <http://www.courtservice.gov.uk>

Law reports, UK: <http://www.lawreports.co.uk/indexdln.htm>

Australian High Court: <http://www.hcourt.gov.au>

Australian Legal Information Institute <http://www.austlii.edu.au>

US Federal Judiciary <http://www.uscourts.gov>

Switzerland

Recueil systématique du droit fédéral (RS): <http://www.admin.ch/ch/f/rs/rs.html>

Recueil officiels des lois fédérales (ROLF): <http://www.admin.ch/ch/f/as>

Feuille fédérale (FF) : <http://www.admin.ch/ch/f/ff/index.html>

Droit cantonal genevois : <http://www.geneve.ch/legislation/welcome.html>

Trusts and Switzerland: <http://www.trusts-estates.ch>
(*case law, legislation, books, articles, events, links*)

Offshore

Jersey: <http://www.jersey.gov.uk/>

(*revised legislation:* <http://www.jerseylegalinfo.je/Law/LawsInForce/default.aspx>)

Bermuda: <http://www.bma.bm>

Guernsey: <http://www.gov.gg> (Guernsey Government)

<http://www.gfsc.gg> (Guernsey Financial Services Commission)

<http://www.guernseyfinance.com> (Guernsey Finance)

Cayman Islands: <http://www.cimoney.com.ky> (Monetary Authority)

<http://www.gov.ky> (Cayman Government)

British Virgin Islands: <http://www.bvi.gov.vg> (BVI Government)

<http://www.bvifsc.vg> (BVI Financial Services)

Isle of Man: <http://www.gov.im>

Bahamas: <http://www.bfsb-bahamas.com> (Bahamas Financial Services Board)

Singapore: <http://statutes.agc.gov.sg>

International

The Hague Convention: <http://www.hcch.net>

The state of ratifications per country including text of any reservations.

European Community – Legislation, Cases, Court of Justice:

http://europa.eu.int/index_en.htm

Paying sites

<http://www.westlaw.com>

<http://www.butterworths.co.uk>

International Tax Planning Association: <http://www.itpa.org>

International Bureau of Fiscal Documentation: <http://online2.ibfd.org>

Subscriber sites

<http://www.kessler.co.uk> (Trust Discussion Forum)

STEP

<http://www.step.org>

STEP Courses: <http://www.centlaw.com>

Information on law firms

International Centre for Commercial Law: <http://www.icclaw.com>

Martindale: <http://www.martindale.com>

Legal 500: <http://www.legal500.com>