

# IPBA DUBAI 2023

Report by Gibran Naushad  
(IPBA Scholar 2023)



INTER-PACIFIC  
BAR ASSOCIATION

To  
The Chair  
Scholarship Committee  
Inter-Pacific Bar Association

Sir,

I would, at the outset, like to thank the Scholarship Committee once again for selecting me as an IPBA Scholar. I had an extremely fulfilling experience during the conference which was held in Dubai from 7 March 2023 to 10 March 2023. The IPBA has been extremely generous towards the scholars and it would have been very difficult for me to attend the conference without the scholarship. The Annual General Conference in Dubai really provided me the opportunity to get connected with the global legal community and network with colleagues across countries and continents.

Through the present Report, I attempt to share some of my experiences at the conference and the highlights for me from the schedule prepared for us by IPBA.

Kind regards,

Gibran Naushad  
IPBA Scholar - India

## COMMENCEMENT OF THE CONFERENCE

The activities relating to the conference started for the scholars on 7<sup>th</sup> March as the Scholarship Committee had planned a host of events for us during the course of the day.

Our day started with a visit to *Hadef and Partners*, one of the leading law firms of UAE. We had an orientation and interactive session with Mr. Omar Alheloo, a partner at Hadef. With most of the scholars practicing in regions outside the Middle East, the session with Mr. Omar Alheloo was extremely informative and interesting and we were introduced to many new facets of legal practice in UAE.



Some key takeaways for me from the session were:

- Law firms in Dubai regularly engage in international work inasmuch Dubai is the financial hub for companies operating within the Middle East.
- An interesting aspect was that contrary to broad public opinion, Dubai lacks in petrochemical and oil resources of its own, as opposed to cities like Abu Dhabi, and accordingly has to constantly position itself as a financial centre for continued economic growth and success.
- We were informed about the varied dispute forums in the Middle East, the appointment and hierarchy of judicial officers and the procedural aspects of the dispute resolution mechanism.

After an extremely fruitful discussion at *Hadef*, a meeting with Judge Ali Al Madhani of the DIFC Courts was arranged for us by the Scholarship Committee. It was an absolute honour and privilege to meet and interact with Judge Madhani who gave us valuable insights about the practice and procedure of law at DIFC.



Some key takeaways for me from the session were:

- DIFC acts as an enclosed financial complex that provides the privilege of the DIFC Courts to companies operating within its ambit.
- The dispute resolution process at DIFC Courts is internationally oriented and flexible, and accordingly gives companies associated with DIFC the flavour of international dispute resolution mechanism in the Middle East.
- A unique aspect of DIFC is that the judges at DIFC are from jurisdictions outside UAE as well and accordingly the judge roster at DIFC is truly international in its character.

- It was interesting for me to note that His Excellency Justice Shamlan Al Sawalehi, Court of Appeal Judge and Judge in Charge of the Arbitration Division, DIFC Court is also on the Governing Council of the International Arbitration and Mediation Centre (IAMC) in Hyderabad, India where I serve as a Steering Committee Member.

We thereafter had lunch at the offices of *Al-Tamini* which is one of the largest and most popular law firms operating in the Middle East.

Some key takeaways for me from the session were:

- The firm looks for lawyers specializing in diverse practice areas so that they could strengthen those specific areas from time to time. An example that was repeatedly given was that of ESG lawyers as the demand for environmental compliance and allied aspects is increasing in the region.
- We also had a discussion on the business related aspects within Middle East. Saudi Arabia's recent push to open up its economy would have impact on the region as a whole, more so in terms of shifting a part of the international business away from UAE and accordingly law firms are planning their future keeping such changes in mind.



We thereafter had the Scholars Ceremony and Welcome Reception at the Marriott which was very well organized. It was such an honour to receive our scholarship awards from Mr. Richard Briggs, the present president of IPBA.



## **OPENING CEREMONY AND THE SESSIONS**

IPBA President Richard Briggs and Immediate Past-President Jack Li and President-elect Miyuki Ishiguro and the Middle East Regional Co-ordinator formally opened the Dubai conference, welcoming more than 700 lawyers from across the globe.

There were multiple keynote speeches delivered at the opening ceremony, including those by H.E. Abdullah bin Sultan Awad Al Nuaimi (UAE Minister of Justice), H.E. Helal Saeed Al Marri (Director General, Dubai Department of Economy & Tourism), H. E. Dr. Tariq Humaid Al Tayer (Chairman, Dubai International Arbitration Centre (DIAC)) and Amna Al Owais (Chief Registrar of DIFC Courts). While highlighting the IPBA's work across different regions and continents, the speeches also emphasized on UAE's role in advancing legal developments in the region and the world.

Over the next two days, I attended multiple plenary, keynote and concurrent sessions at the conference. As I presently represent the Revenue Department of India before the Delhi High Court and other forums in Delhi, I was highly interested in attending and participating in the sessions organized by the Tax Committee.

My first session with the Tax Committee was **Windfall Taxes on Energy Industry** which was moderated by Mr. Thomas Meister from Walder Wyss Ltd. in Zurich. The session discussed the challenges posed by windfall taxes to the energy sector and the legal approaches to the same. The approaches of tax authorities in different jurisdictions were discussed, particularly those relating to Netherlands, Brazil, Thailand, Brazil and Singapore.

My next session with the Tax Committee was **'Big Data and Tax'** which discussed in detail various aspects relating to services and business functions of software companies and how taxation takes place and should take place in such cases. The jurisdictional aspect gains high importance in such cases and accordingly there was discussion on aspects such Permanent Establishment, Place of Business etc.



I also attended the Tax Committee session on the **'Latest Development and Adoption of Pillar II in the EU'** which was moderated by Jeroen van Mourik from Houthoff, Amsterdam, wherein

the impact of a global minimum corporate tax at an effective rate of 15% on various EU countries and Asian companies was discussed.

The other sessions that I found extremely interesting were:

- The Present and Future of International Climate Change Litigations;
- Cross-border M&A after COVID-19: What Changed and What Remains Unchanged?;
- ESG and International Arbitration – Buzz Words or a Real Impact?; and
- Energy Cooperation Under the Russia-Ukraine War.

I found the sessions highly informative and an excellent platform to interact with colleagues from different jurisdictions on varied aspects of law. I would especially like to thank the Tax Committee for involving me in the sessions in a very fruitful manner and for allowing me to indulge in the activities and events relating to the Committee during the conference in Dubai.

### **LEISURE EVENTS**

The leisure events planned by IPBA for every night through the course of the conference were surely a highlight for me from the conference.

The Welcome Reception on the pool terrace of Marriott on the first day definitely acted as an ice-breaker, especially for those who had come to the conference for the first time. I got to meet a lot of new colleagues during the reception and continued my interaction with them through the conference during sessions and otherwise.

The Gala Dinner on the second day was surely the most awaited event of the conference and it turned out be a complete spectacle. Styled as a sit-down dinner at the ballroom in Marriott, the event was extremely well planned with the right assortment of celebratory and professional setup.



The farewell dinner at the Jumeirah Beach Hotel Lawn was also very well organized and provided for an apt conclusionary event for the Annual General Conference.

### **CONCLUDING REMARKS**

I wish to specially thank **Ms. Randa Morioka** for constantly helping the scholars with the program schedule, travel planning and other aspects relating to the membership of IPBA. I wish to also specially thank **Mr. Mahesh Rai**, who as Chair of the Scholarship Committee, took deep interest in the activities of the scholars during the conference and was extremely helpful through the course of the conference. I wish to also specially mention **Ms. Yukiko Okazaki** who has been a constant help on membership and other queries relating to the conference.

The IPBA Scholarship has been an extremely satisfying experience for me and I hope to have continued association with IPBA in the future as well.