

BRUCE ZAGARIS BACKGROUND FOR CARIBBEAN WORK

- **EXPERIENCE**

University of the West Indies Law Faculty (1977-78): full-time lecturer (comparative law, public international law, legal research and writing and two Extramural courses on international tax law); Jan. 2011, taught a five-day course on international white collar crime.

Tax Analysts (1978-pres.): Caribbean correspondent for Worldwide Tax Daily and Tax Notes International, writing articles on Caribbean tax and international financial regulatory issues, on average two articles annually on Caribbean developments.

Government of Barbados (Ministry of International Business, Invest Barbados, and Central Bank) (1981-pres.): negotiated income tax treaties, tax information exchange agreements; advised on bilateral investment treaties, FATCA IGA; advised and prepared draft legislation on financial services, such as the Foreign Sales Corporation, Society with Restricted Liability, and Limited Liability Company; prepared material on investment; participated in various investment promotion seminars; advice on appointment of honorary consuls; advice on financial regulatory matters and de-risking; testified before Congressional Committees; advice on transnational philanthropy; advice and work on lobbying re international financial services and regulatory issues; registered since 1981 under the Foreign Agents Registration Act.

Embassy of Grenada (1982-83): advised on banking; housing; and other domestic and international issues.

U.S. Agency for International Development (1985-86): as a consultant to the U.S. Agency for International Assistance (USAID), helped prepare a project paper for the Caribbean Justice Improvement Project (CJIP). This involved two prolonged visits to the Caribbean, the first to Jamaica, and the second to Barbados and the OECS countries.

Cayman Islands (1985-86): advised on negotiating MLAT with the US through Gray & Co.

Government of Belize (1985-88): worked on investment and financial regulatory issues; prepared investment promotional articles; advised on investigative matters concerning U.S. contractor in Belize; advised on U.S. litigation; formed and counseled Consortium for Belizean Development, U.S. non-profit organization; advised Belize Embassy on organizing programs on international regulatory issues, including the environment, and financial services; advised on honorary consul programs in Europe.

Caribbean Law Institute (funded by USAID and a joint project between Florida State Univ. and the Univ. of the West Indies, arising out of the aforementioned CJIP) (1988-94): participated in several of the harmonization of law projects on maritime, commercial, and company law. In 1990, prepared a report with recommendations on tax treaty policy for the governments of the Caribbean Common Market (CARICOM). Served as a board member of the CLI's publication, CARIBBEAN LAW AND BUSINESS.

Consortium for Belizean Development (1988-pres.): helped incorporate and serves as pro bono counsel for a U.S. non-profit composed of the Belizean diaspora whose purpose is to support health and welfare of Belize.

American Bar Association, Section of International Law, Caribbean Law Committee (1980s): found and chaired the Committee; prepared and produced newsletter on Caribbean Law.

British High Commission in the Caribbean (1991): advised dependent territories on developments with respect to the supervision and regulation of offshore banks and trust companies in the Caribbean.

United Nations International Drug Control Program (UNDCP, now UNODC) (mid. 1990s): evaluated a UNDCP project operated by one of the Univ. of the West Indies Cave Hill bodies in the Commonwealth Caribbean on training judges, magistrates and prosecutors on money laundering and asset forfeiture with respect to drug offenses. Also participated in one of the training programs in St. Lucia at the end of the project.

ARA Consultants (1997): advised as subcontractor on a study for a Caribbean Government on marina and yacht activities (integrating financial and tourism services).

Caribbean Art Collection (1999-2005): served as pro bono counsel to a U.S. non-profit, whose goal was to support the visual arts of the Caribbean; it started a national art gallery in Barbados. Started and published a quarterly newsletter for the organization. Organization raised and made grants for the Barbados Gallery of the Art, and organized exhibitions of Caribbean art work in the U.S.

Antigua & Barbuda (2005-06): worked for the government on matters, including tax information exchange agreements, tourism issues, and data mining projects.

Caribbean Financial Action Task Force (2007): advised on economic nationality programs and attend meeting in Trinidad & Tobago.

Pinnacle Financial Strategies, Inc. (2007-08): advised and prepared draft legislation for Society with Restricted Liability Company Law in St. Lucia.

St. Lucia Parliament (2008): advised on status of U.S. criminal records.

RTI International & Guyana Justice Sector Reform Project (2008): reported on Basic Principles of Ethics and Professional Responsibility (evaluated lawyers' ethics in Guyana, advised and trained).

Government of St. Kitts and Nevis (2009-10): advised on tax information exchange agreement with the U.S.

Central Bank of Suriname (2013): advised on FATCA.

Cayman Financial Review (2014- pres.): commissioned to write articles on international financial services.

Broken Trident Benevolent Corporation (2015-pres.): helped incorporate and serve as counsel for a U.S. non-profit whose purpose is to support three Barbados' non-profit organizations.

Jamaica Financial Services Commission (March 2017-Feb. 2018): Inter-American Development Bank consultant to help improve anti-money laundering/counter-terrorism financing procedures.

Foreign Services Institute (March 2017): developed and gave program on International Financial Regimes in the Caribbean.

- **CONGRESSIONAL TESTIMONY**

Testified on Caribbean matters before the U.S. Congress. At the request of the House Ways & Means Oversight Committee, testified on the tax information exchange provisions and agreements under the Caribbean Basin Economic Recovery Act in February 1986. In 1987, co-authored a draft amendment on tourism to the Caribbean Basin Economic Recovery Act (CBERA), which was included as Appendix G to the House Ways & Means Oversight Committee Report of May 5, 1987. In September 1987, testified at the request of the Subcommittee on Commerce, Consumer and Monetary Affairs, Committee on Government Operations, on the U.S. Government's efforts to combat international tax evasion, and especially the decision to terminate the income tax treaty between the U.S. and Curaçao. In September 1988, at the request of the Senate Foreign Relations Committee, testified on whether the U.S. should ratify six pending Mutual Legal Assistance Treaties, including the one with the Cayman Islands. On May 21, 1988, presented a written statement, "Tourism as an Export," Foreign Commerce & Tourism Subcommittee, Senate Commerce, Science & Transportation Committee, urging more development assistance, including the creation of a Cultural Corps as part of the Peace Corps to work in areas such as the Caribbean, and other cooperation with Caribbean tourism.

- **SELECTED SPEAKING ENGAGEMENTS**

Since 1981, spoken at numerous fora and conferences in Aruba (Int'l Tax Planning Assoc.), Barbados (Barbados International Business Assoc., International Business and Financial Service conferences organized by the Central Bank, International Fiscal Association, Barbados Branch) the Bahamas (e.g., Bahamas Financial Services Board, Cayman Islands, Curaçao (Central Bank Conference and a related conference organized by local financial services organization) Jamaica (e.g., UWI Commercial Law Workshop, 2015; Dominica (May 1978, preferential exporting to the US) FATCA conference in November 2013), Grenada (preferential exporting to the US April 1978); St. Kitts & Nevis (conference of CARCOM Finance Ministers on the harmful tax competition initiative, Jan. 2001) St. Lucia (e.g., OECS Bar Assoc. Conference, Sept. 2016) Trinidad & Tobago (Center for Strategic & Int'l Studies, and UWI Commercial Law Workshop). On April 23, 1987, organized and chaired a discussion program, "Legal Developments in Caribbean Tourism and Travel." Two Caribbean Ministers of Tourism, two members of Congress, and one Ambassador participated. Memorandum of the same date on "Legal Developments in Caribbean Tourism & Travel" identified 16 areas of Caribbean tourism and travel which require U.S. lobbying efforts. In November, 1988, organized and moderated a tourism roundtable at the Caribbean Conference of C/CAA in Miami (with Bill Nelson, then the head of the Congressional Tourism Caucus, John Bell, CHA, Miguel Domenich, Puerto Tourism Hotel Corporation, and Eamon Keene, formerly the European Community's advisor to the Caribbean Tourism Research Center). On April 20, 1988, spoke on "Economic Development and Diversification in the Caribbean," at the Caribbean Conference of the Global Economic Action Institute (GEAI), Heywoods, Barbados, discussing an integrated services sector approach to development based on cultural development, tourism, and financial services. The published version appears in 7 HARLEM THIRD WORLD TRADE INSTITUTE 27-31 (Sept. 1988). On May 20, 1988, helped organize and participated in a videotaped program "Perspectives on

Tourism Development Inter-Agency Contact Group meeting," Embassy of Belize;" in the mid-1990s, organized and moderated a program on visual arts law in Barbados.

- **COMMERCIAL MATTERS**

Since 1981, advised on business structuring matters, international business disputes; advised large hotel company on restructuring operations in the Bahamas and Jamaica; represented Caribbean visual artists, prepared and negotiated contracts with art galleries and organized art shows.

In 2018, represented a U.S. company with respect to a Belizean bank which became temporarily illiquid and helped arrange a settlement.

- **CIVIL LITIGATION**

In the mid-1980s, represented a television station (Caribbean Broadcasting Corp.) based in Trinidad & Tobago on U. S. litigation matters and represented an entertainer in copyright registration and distribution of visual and performing arts. The case was dismissed and CBC was awarded costs.

- **ENFORCEMENT MATTERS**

Includes the murder case of Jim and Penny Fletcher in St. Vincent, 1996-97; attempted extradition of Ronald Biggs (Great Train Robber from Barbados, 1981).

- **SELECTED WRITING**

Organized and edited (with Trevor A. Carmichael and Mary J. Mahabir), *Parity with NAFTA and Other Opportunities and Challenges Confronting Barbados and the Caribbean* (IFA Barbados Chapter (2009 pg., 1993); *Offshore Services* (Spitz & Clarke), chapter on Barbados (with T.A. Carmichael); regular contributor to *Business Barbados*; regular contributor to *International Business & Financial Services* newsletter, Central Bank of Barbados. "Tourism: The Orphan of Caribbean Policy," published in the *JOURNAL OF TRAVEL RESEARCH* 24 (Winter 1988) (co-author with Louis Emory). In Feb. 2010, wrote an article, entitled "Potential Services Cooperation Between Barbados And Brazil", which appears in *BUSINESSBARBADOS*, Feb. 17, 2010 (discussing potential cooperation in tourism and culture), found at:

[http://www.businessbarbados.com/index.php?RootSection=34&Section=49&PostID=1062&News=1&TrackID=\\$TrackID](http://www.businessbarbados.com/index.php?RootSection=34&Section=49&PostID=1062&News=1&TrackID=$TrackID). Co-authored *Economic Partnership Agreement between the European Community and the Caribbean States (Cariforum)* (with Elena Papangelopoulou), 16 *LATIN AMERICAN LAW & BUSINESS*

(Feb. 29, 2008) On August 26, 2016, co-authored "Renewed American Focus Can Bring Regional Tourism Dividends," which appears in *THE BAHAMAS TRIBUNE* (concerning bilateral tourism cooperation between the Caribbean and the U.S. federal and state government and private-public partnerships). In 1993, wrote article, *Whirlpool in the Caribbean Community: the Services Sector in 1993 and Beyond*, 6 *CARIBBEAN AFFAIRS* 84-96 (Apr.-June 1993). Wrote *Commentary: US Congress reconsiders strategic importance of partnership with the Caribbean*, *CARIBBEANNEWS.COM*, July 20, 2016. Authored *Changes in international regulatory regimes on Caribbean corporate, financial, regulatory and transparency law*, *OFFSHORE INVESTMENT* (Part I, Jan. 2016) and Part II (Feb. 2016); Authored *Regionalism and Criminal Justice In the West Indies: The Regional Police Training Center in*

Development, Abstracts on Police Science 283-96 (Nov./Dec., 1979, 1st part; and Jan./Feb., 1980, 2nd part, Netherlands); *The Regional Police Training Center in the West Indies: Model of Intergovernmental Cooperation in Criminal Justice*, 8 Journal of Police Science Administration 460-65 (No. 4 1980); International Criminal Cooperation in the British West Indies in Order to Prevent and Control Violence: Developments and Prospects, *Perspectives on the Future of Violent Criminality II Quaderni* 265-316 (May 1979). Authored *Law and Development or Comparative Law and Social Change--The Application of Old Concepts in the Commonwealth Caribbean* (about the administration of justice project) 19 University of Miami Inter-American Law Review 549-93 (No. 2, June 1988). Authored *Developments in the Institutional Architecture and Framework of International Criminal and Enforcement Cooperation in the Western Hemisphere*, 37 The U. Of Miami Inter-American L.R. 421-516 (2006). Authored *Financing Participation in Caribbean Basin Investments and Trade*, 17 UNIV. OF MIAMI INTER-AMERICAN LAW REVIEW 97-130 (1985).

- **VIDEOS**

On April 23, 1987, organized a video program, "Tourism Development in the Caribbean: The Policy Challenges Ahead," in which a Caribbean Ambassador, the Director of Caribbean Tourism Association (CTA), a representative of Caribbean Hotel Association, and others participated. The video program was produced and distributed by George Washington University Travel & Tourism Program.