

Table of contents

Beneficial ownership registers in Europe under the Fourth and Fifth AML Directives	5	Cyprus	83
Paolo Panico		George Economides	
Paolo Panico's Law Chambers;		E&G Economides LLC	
Private Trustees SA		Czech Republic	97
The origins of beneficial ownership registers in the European Union	19	Štěpán Holub	
John Riches		Holubová advokáti s.r.o.	
RMW Law LLP; Withers LLP		France	109
Eleanor Riches-Lenaghan		Stéphanie Aufénil	
RMW Law LLP		Arkwood	
Austria	33	Jérôme Barré	
Christiane Edelhauser		Barré & Associés	
Michael Petritz		Germany	123
KPMG Austria		Susanne Stauder	
Belgium	55	Heucking Kühn Lüer Wojtek	
Saskia Lust		Greece	139
Stephanie van Gils		Angeliki Chimona	
Loyens & Loeff		Petros-Fotios Chr. Fatouros	
Crown Dependencies	71	Phi Lambda Law Firm	
Paul Matthams		Ireland	151
Stonehage Fleming; Advocate (non-practising) of the Royal Court of Jersey		Aileen Keogan	
		Aileen Keogan Solicitor & Tax Consultant	
		Italy	183
		Luigi Belluzzo	
		Belluzzo International Partners	

Liechtenstein _____	195	United Kingdom _____	287
Johanna Niegel		Iskra Doukova	
Allgemeines Treuunternehmen		Edward Reed	
(ATU)		Macfarlanes LLP	
Luxembourg _____	213	United States _____	341
Paolo Panico		Todd D Mayo	
Paolo Panico's Law Chambers;		UBS	
Private Trustees SA			
Netherlands _____	229	About the authors _____	359
John Graham			
Graham Smith & Partners			
International Tax Counsel			
Poland _____	245		
Aldona Leszczyńska-Mikulska			
Tomasz Piejak			
GWW			
Portugal _____	257		
Nuno Cunha Barnabé			
António Vidal			
Abreu Advogados			
Slovenia _____	267		
Tatjana Andoljšek			
OPAM LAW, Odvetniška pisarna			
Andoljšek d.o.o.			
Spain _____	273		
Alberto Perez Cedillo			
Alberto Perez Cedillo Spanish			
Lawyers and Solicitors			