

**TUESDAY, AUGUST 24, 2004, A.M.**

**SESSION 16: ISSUES IN MOVING AND WORKING OVERSEAS IN THE MINING, METALS AND MATERIALS BUSINESS**

Sponsor: Management and Metallurgy Section of The Metallurgical Society of CIM  
Room: Albion A

Chairman: C. TWIGGE-MOLECEY, Hatch, Mississauga, Ontario, Canada  
M. KING, Noranda-Falconbridge, Toronto, Ontario, Canada

PAPER 16.1 — 8:30

MIGRATION AND MOVEMENT OF SCIENTISTS – A STUDY IN THE HISTORY OF DIFFUSION OF KNOWLEDGE IN MINING AND METALLURGY.

F. HABASHI, Laval University, Québec, Québec, Canada

Students seeking education, experts seeking employment, and scholars seeking knowledge have been moving from one laboratory to another, from one university to another, and from one country to another since ancient times. In addition persecution of a minority usually resulted in migration of those persecuted bringing with them their knowledge and experience to the new host country. Wars and revolutions are another factor that contributed to the displacement of people from their devastated home countries to settle in peace somewhere else. An oppressive regime also forces dissatisfied scientists to emigrate. Christian missions, in particular the Jesuits, were among the first organized groups devoted to spread education. They opened schools in the New World, in the Far East, and in many other countries. An enlightened ruler may invite experts in certain fields to introduce new knowledge in his country, or sends students abroad to acquire certain expertise. Chemists, geologists, metallurgists, and mining engineers were actively traveling to visit important mining districts to get first hand information about the exploitation of mineral deposits. Travellers published books describing their experience, which became important historic documents. Conferences were held from time to time to bring scientists together to discuss problems of mutual interest. All these movements are important factors that contributed to the diffusion of knowledge. Examples will be given to illustrate some of these points.

PAPER 16.2 — 9:00

ISSUES IN MOVING OVERSEAS.

D. SUKHRAJ, Keybase Financial Group, Richmond Hill, Ontario, Canada

The issue of living abroad as a non-resident Canadian, is a lifestyle choice and is driven by individual circumstances and economic opportunities. However, it does affect and impact you from an investment and tax situation. It will depend on the country that you are in and whether or not they have an international tax treaty with Canada. This might affect whether you may or may not be allowed to deal with current investments and required tax reporting. This seminar will also illustrate what an individual should consider prior to and during their foreign assignment with their RRSPs, real estate properties and other investments. Key Points: Determining your residency for tax purposes; RRSP planning as a non-resident; What to do with property and rental real estate; How to keep your existing investment program; Key consideration for current investing while away.

This seminar will provide a broad overview of "how to get your home in order" before you work abroad and will deal specifically with investments, retirement assets, real properties and their tax implications.

PAPER 16.3 — 9:30

LEAVING CANADA: INSURANCE ISSUES FACING EXPATRIATES.

T. WITCHELL, Mercer Human Resource Consulting FP, Toronto, Ontario, Canada

Exploration and development outside Canada present unique challenges, but insurance and health coverage for expatriates shouldn't be on the troubleshooting list. With increased security alerts and international tension, what do you need to look out for? How can you be sure that the correct insurance arrangements are in place? How can you keep up to date? This presentation will identify practical steps to addressing these important aspects of international assignments--and ways to ensure staff can stay focused on.

COFFEE BREAK — 10:00 – 10:30

PAPER 16.4 — 10:30

TAX IMPLICATIONS OF OVERSEAS ASSIGNMENTS.

S.J. ROBERTS, Deloitte & Touche LLP, Toronto, Ontario, Canada

Tax and financial implications of an overseas assignment, including planning opportunities and pitfalls, and key compliance issues to be addressed prior to taking on the assignment. Implications discussed include residency, taxation

of worldwide income, double taxation and the effect of international tax agreements, sale or rental of the family home, retirement plans, Canada's "departure tax", foreign asset reporting, and elections and deadlines. The unique issues of frequent cross-border business travelers are also discussed.

PAPER 16.5 — 11:00

THE HUMAN DIMENSION OF INTERNATIONAL RELOCATION.

L. KAMINSKY, Graybridge-Malkam Consultants, Ottawa, Ontario, Canada

The human dimension of international relocation will be presented with emphasis on engaging the group in discussing the following topics: Beyond the work assignment; Relocating with your spouse and/or family; Culture shock: Impacts on the individual and strategies to overcome them; The head, heart and hand entity: Building intercultural competence.

PAPER 16.6 — 11:30

MINING OVERSEAS: ARE YOU AND YOUR FAMILY READY FOR IT? -- WHAT YOU NEED TO KNOW ABOUT THE IMPACT OF DIFFERENCES IN CULTURE.

L. WRIGHT, SCHULICH BUSINESS SCHOOL, YORK UNIVERSITY, TORONTO, ONTARIO, CANADA

Presentation will illustrate how differences in cultural values can manifest themselves, with particular reference to the mining sector and the impact on doing business. Building on that, emphasis will be placed on how the person going on assignment overseas and his/her family can better prepare themselves for a successful assignment, avoiding frustrations and early returns.