

CONTENTS

| | |
|---|------------|
| <i>Preface</i> | v |
| <i>The International Bar Association (IBA), Banking Law Committee</i> | xi |
| <i>Contributors</i> | xiii |
| <i>Preface to the 5th Edition (2011)</i> | xxxv |
| <i>Preface to the 4th Edition (2006)</i> | xxxvii |
| <i>Introduction to the 4th Edition of Bank Confidentiality</i> | xxxix |
| <i>Preface to the 3rd Edition (2003)</i> | xli |
| <i>Preface to the 2nd Edition (1997)</i> | xliii |
| <i>Introduction to the 1st Edition (1990)</i> | xlv |
| <i>Table of Cases</i> | li |
| <i>Table of National Legislation</i> | lxvii |
| <i>Table of European Legislation and International Legislation</i> | xcvii |
| 1 Argentina | 1 |
| Robert F Silva, Jr | |
| 2 Australia | 15 |
| Kate Jackson-Maynes and Gian Boeddu | |
| 3 Austria | 59 |
| Stefan Tiefenthaler and Emanuel Welten | |
| 4 Belgium | 83 |
| Jacques Richelle and Freya Mareels | |
| 5 Bermuda | 103 |
| Ben Adamson and Stephanie Hanson | |
| 6 British Virgin Islands | 117 |
| Colin Riegels | |
| 7 Canada | 135 |
| Karl Delwaide and Nicolas Leblanc | |
| 8 Cayman Islands | 197 |
| Barbara Padega | |
| 9 China | 219 |
| Hui Zheng | |
| 10 Republic of Cyprus | 225 |
| Nancy Erotocritou, Demetris Nicolaou, Mario Koutsios and Demetris Georgiades | |
| 11 Czech Republic | 239 |
| Pavla Henzlová | |
| 12 Denmark | 263 |
| Michael Steen Jensen | |
| 13 England | 289 |
| Gwendoline Godfrey and Simon Elcock | |

Contents

| | |
|--|-----|
| 14 Finland | 331 |
| Lauri Peltola, Linda Nyman and Henri Kaskimo | |
| 15 France | 357 |
| Jean-François Adelle and Martine Samuelian | |
| 16 Germany | 383 |
| Thomas Schulz and Torsten Fett | |
| 17 Greece | 413 |
| Marios Bahas | |
| 18 Guernsey | 425 |
| Jeremy Berchem and Barbara Padega | |
| 19 Hong Kong | 435 |
| Claire Wilson | |
| 20 Hungary | 485 |
| Peter Koves and Szabolcs Mestyán | |
| 21 India | 501 |
| Aparna Viswanathan | |
| 22 Ireland | 537 |
| William Johnston | |
| 23 Italy | 577 |
| Marcello Gioscia, Giuseppe de Falco and Anna Vanni | |
| 24 Japan | 605 |
| Naoyuki Kabata and Koichi Miyamoto | |
| 25 Jersey | 625 |
| Wendy Benjamin and Barbara Padega | |
| 26 Luxembourg | 635 |
| Pit Reckinger | |
| 27 Mexico | 669 |
| Luis Omar Guerrero Rodriguez and Federico De Noriega Olea | |
| 28 Morocco | 677 |
| Ghizlane Mamouni-Sarhane, Jean-François Adelle and Laurent Sablé | |
| 29 The Netherlands | 693 |
| Victor PG de Serière and Neyah van der Aa | |
| 30 Norway | 731 |
| Terje Sommer, Vibeke K Svendsby and Markus Nilssen | |
| 31 Poland | 749 |
| Thomasz Wardyński, Ewa Butkiewicz and Jacek Czarnecki | |
| 32 Portugal | 793 |
| Manuel P Barrocas, Ricardo Grilo and Margarida Caldeira | |
| 33 Singapore | 813 |
| Alvin Yeo and Joy Tan | |
| 34 South Africa | 851 |
| Angela Itzikowitz | |

Contents

| | |
|---|------|
| 35 Spain | 877 |
| Carlos Paredes and Pilar Arrimadas | |
| 36 Sweden | 905 |
| André Andersson and Sara Ulriksen | |
| 37 Switzerland | 919 |
| Stefan Breitenstein | |
| 38 USA | 957 |
| Danforth Newcomb, Brian Burke and Sylvia Favretto | |
| 39 International Anti-Money Laundering Initiatives | 1003 |
| Suzie Ogilvie and Stephen Revell | |
| Index | 1025 |