

CORPORATE REGULATORY LITIGATION EMPLOYMENT LAW TAX

	Legal and tax challenges of crypto-assets	
Audience	Professionals and individuals wishing to increase their skills and develop solid legal foundations on the subject of crypto-assets.	
Prerequisites	None	
Practical Arrangements	Minimum number of participants: 10	
Registration method and deadline	Registration by email, at least 15 days before the start of the session.	
General Presentation	Identifying the legal and tax challenges of crypto-assets.	
Objectifs	 Identifying the legal and tax challenges of crypto-assets: Understand the legal foundations of crypto-assets to comprehend the current and future legal challenges in the field. Understand the tax foundations of crypto-assets to comprehend the current and future tax challenges in the field. 	
Content	 Detailed program: PART I Legal qualification of a token on a blockchain A. Definition: digital assets or financial securities B. AMF (French Financial Markets Authority) approach C. Other qualifications (IBD 1 and 2, Other FIA, PSPF) Legal regime of "tokenized" financial securities A. Historical evolution of the Commercial Code B. Rules applicable to "tokenized" financial securities C. Technical standards developed for "tokenized" securities D. Tokenization ecosystem E. Public fundraising through "security token offering" Hybrid equity/token private fundraisings A. BSA Air or capital increase B. SAFT C. Hybrid raising: token warrant 	

PART II

- 1. Public token offerings (ICOs)
 - A. Definition
 - B. Optional visa
 - C. Duties and obligations
- 2. Digital Asset Service Providers (DASP)
 - A. Definition and list of digital asset services (DAS)
 - B. Mandatory registration vs. optional approval
 - C. Duties and obligations

3. MiCA regulation

- A. Scope of application
- B. Different types of crypto-assets
- C. Evolution on ICOs and ICO process under MiCA
- D. Evolution on CASPs
- E. Issuers of stablecoins

Q&A

PART III

- 1. Communication rules in the web3 sector
 - A. Focus on canvassing (reminder of rules and controls by competent authorities)B. Focus on advertising and sponsorship
 - C. Focus on influencers
- 2. Prevention and prohibition of market abuses concerning crypto-assets under MiCA regulation
 - A. Scope of market abuse rules
 - B. Concept of insider information
 - C. Publications and good practices
 - D. Prohibition of insider trading
 - E. Market manipulation prohibition

3. Control of crypto-asset service providers

- A. Types of controls
- B. Conduct of an on-site inspection
- C. Litigation recourse
- D. Good practices and preparation

Q&A

PART IV

Salary and Cryptocurrency

- 1. Current situation
- 2. Jurisprudential examples
- 3. Payment of salary in cryptocurrency
- 4. Payment of a salary supplement in cryptocurrency

Q&A

	 PART V Taxation of Gains on Crypto-Assets A brief history Scope of current tax texts Challenges related to professional vs. non-professional status Qualification of trading activity Taxation regime of capital gains for occasional sellers Taxation regime of capital gains for professional sellers Declaration obligations
Pedagogical Methods	Pedagogical means: • Q&A at the end of each intervention • PowerPoint presentation throughout the training Methods: • Active • Interrogative Modalities: In-person or remote Pre-training meeting with feedback on the client's needs. End-of-day training point, gathering impressions, adjustment for other days depending on pedagogical evolution. Immediate post-training evaluation, debriefing on any gaps, formalization of regulation on raised points.
Training Supervision	The training organization commits to adapting each training to the real needs of the trainee. The animation is based on active pedagogy, with practical and personalized exercises that allow real-time anchoring. This animation relies on a mix of theoretical and practical presentations. Video projection.
Skills / Professional Capacities Targeted	Understand the legal foundations of crypto-assets to comprehend the current and future legal challenges in the field. Understand the tax foundations of crypto-assets to comprehend the current and future tax challenges in the field.
Duration	Total duration: 7 hours
Dates	Please consult us
Location	Please consult us

Cost per Participan	1,000 euros excluding tax per participant
Accessibility	A preliminary interview will be set up to best accommodate your disability. Our speakers know how to adapt their pedagogical methodologies according to different disability situations. Disability Contact: Allison Benichou Corchia
Catering	No - One-hour lunch break
Accommodation	No
Responsible for the Action, Contact	Allison Benichou Corchia - Partner - 06.20.79.75.82 - <u>a.benichou@dnapartners.fr</u>
Trainers	Allison Benichou Corchia - Partner - 06.20.79.75.82 - <u>a.benichou@dnapartners.fr</u> Stéphanie Némarq-Attias - Partner - 06.25.51.91.38 - <u>s.nemarq@dnapartners.fr</u> Stéphane Daniel - Partner - 06.86.83.39.54 - <u>s.daniel@dnapartners.fr</u> Daniel Arroche - Partner - 06.77.31.93.32 - <u>d.arroche@dnapartners.fr</u> Margaux Frisque - Partner - 06.86.83.39.54 - <u>m.frisque@dnapartners.fr</u>
Action monitoring	Implementation of tools to verify the actual follow-up of the training by the trainees (<i>sign-in by trainees and the trainer, Training Certificate</i>). A competency certificate will be issued to each trainee.
Action evaluation	An evaluation of the action (participant satisfaction) and another on the degree of skill acquisition (tests, exams, evaluation sheets, interviews, etc.) are to be considered. Evaluation of acquired skills and issuance of a competency certificate. Immediate post-training evaluation (" hot " review - round table, target, written summary). Evaluation of acquired skills compared to expected objectives " cold " review.



EMPLOYMENT LAW/TAX

	How to pay and incentivize employees in the Web3 ecosystem? A cross-sectional perspective on social and tax implications
Audience	Professionals and individuals wishing to increase their skills and develop solid legal foundations on the social and tax regimes related to the remuneration methods used in the Web3 ecosystem.
Prerequisites	None
Practical Arrangements	Minimum number of participants: 8
Registration method and deadline	Registration by email, at least 15 days before the start of the session.
General Presentation	Understanding the social and tax regimes applicable to the remuneration methods used in the Web3 ecosystem
Objectifs	 Understand the social regime applicable to the remuneration methods used in the Web3 ecosystem. Understand the tax regime applicable to the remuneration methods used in the Web3 ecosystem.
Content	 Detailed program: Introduction: Benefits and technical constraints related to this mode of remuneration PART I – PAYING EMPLOYEES IN CRYPTOCURRENCY Payment of Salary in Cryptocurrency Overview in France and internationally Practical Modalities Employers' Social and Tax Obligations Towards the tax administration Towards the tax administration Towards employees Taxation of Employees Income declaration Tax calculation Questions and Answers PART II – TOOLS FOR "INCENTIVIZING" TALENTS Payment of a Salary Supplement in Cryptocurrency Presentation of existing incentive mechanisms Transposition of existing incentive mechanisms within the Web3 ecosystem Allocation of Tokens linked to the Project Current fiscal framework Possible avenues for evolution
	Questions and Answers

Pedagogical Methods	 Pedagogical means: Q&A at the end of each intervention PowerPoint presentation throughout the training
	Methods: • Active • Interrogative
	Modalities: In-person or remote. Pre-training meeting with feedback on the client's needs. End-of-day training point, gathering impressions, adjustment for other days depending on pedagogical evolution. Immediate post-training evaluation, debriefing on any gaps, formalization of regulation on raised points.
Training Supervision	The training organization commits to adapting each training to the real needs of the trainee. The animation is based on active pedagogy, with practical and personalized exercises that allow real-time anchoring. This animation relies on a mix of theoretical and practical presentations. Video projection.
Skills / Professional Capacities Targeted	Understand the social regime applicable to the remuneration methods used in the Web3 ecosystem. Understand the tax regime applicable to the remuneration methods used in the Web3 ecosystem.
Duration	Total duration: 7 hours
Dates	Please consult us
Location	Please consult us
Cost per Participan	1,200 euros excluding tax per participant
Accessibility	A preliminary interview will be set up to best accommodate your disability. Our speakers know how to adapt their pedagogical methodologies according to different disability situations. Disability Contact: Allison Benichou Corchia
Catering	No - One-hour lunch break
Accommodation	No

Responsible for the Action, Contact	Allison Benichou Corchia - Partner - 06.20.79.75.82 - <u>a.benichou@dnapartners.fr</u>
Trainers	Allison Benichou Corchia - Partner - 06.20.79.75.82 - <u>a.benichou@dnapartners.fr</u> Stéphanie Némarq-Attias - Partner - 06.25.51.91.38 - <u>s.nemarq@dnapartners.fr</u>
Action monitoring	Implementation of tools to verify the actual follow-up of the training by the trainees (<i>sign-in by trainees and the trainer, Training Certificate</i>). A competency certificate will be issued to each trainee.
Action evaluation	An evaluation of the action (participant satisfaction) and another on the degree of skill acquisition (tests, exams, evaluation sheets, interviews, etc.) are to be considered. Evaluation of acquired skills and issuance of a competency certificate. Immediate post-training evaluation (" hot " review - round table, target, written summary). Evaluation of acquired skills compared to expected objectives " cold " review.

Remote Work in the World of French Tech Cross Perspectives on Social and Tax Implications	
Audience	Professionals and individuals wishing to increase their skills and develop solid legal foundations on the social and tax implications of remote work in the French Tech ecosystem.
Prerequisites	None
Practical Arrangements	Minimum number of participants: 8
Registration method and deadline	Registration by email, at least 15 days before the start of the session.
General Presentation	Understanding the social and tax implications of Remote Work in the French Tech World.
Objectifs	 Understand the social implications of Remote Work in the French Tech World. Understand the tax implications of Remote Work in the French Tech World.
Content	 PART I – IMPLEMENTING REMOTE WORK WITHIN THE COMPANY Negotiated or Unilateral Implementation Remote Work within the SYNTEC-CINOV Collective Bargaining Agreement Tax Exemptions Applicable to Employees <i>Questions and Answers</i> PART II – REMOTE WORK INTERNATIONALLY Social Implications Required Work Permits Different Social Security Systems Practical Issues Tax Implications From the Employee's Perspective: The Issue of Tax Residence From the Employee's Perspective: The Pitfalls of Permanent Establishment
Pedagogical Methods	Questions and Answers Pedagogical means: • Q&A at the end of each intervention • PowerPoint presentation throughout the training Methods: • Active

	Modalities: In-person or remote. Pre-training meeting with feedback on the client's needs.
	End-of-day training point, gathering impressions, adjustment for other days depending on pedagogical evolution. Immediate post-training evaluation, debriefing on any gaps, formalization of regulation on raised points.
Training Supervision	The training organization commits to adapting each training to the real needs of the trainee. The animation is based on active pedagogy, with practical and personalized exercises that allow real-time anchoring. This animation relies on a mix of theoretical and practical presentations. Video projection.
Skills / Professional Capacities Targeted	Understand the social implications of Remote Work in the French Tech World. Understand the tax implications of Remote Work in the French Tech World.
Duration	Total duration: 7 hours
Dates	Please consult us
Location	Please consult us
Cost per Participan	1,200 euros excluding tax per participant
Accessibility	A preliminary interview will be set up to best accommodate your disability. Our speakers know how to adapt their pedagogical methodologies according to different disability situations. Disability Contact: Allison Benichou Corchia
Catering	No - One-hour lunch break
Accommodation	No
Responsible for the Action, Contact	Allison Benichou Corchia - Partner - 06.20.79.75.82 - <u>a.benichou@dnapartners.fr</u>
Trainers	Allison Benichou Corchia - Partner - 06.20.79.75.82 - <u>a.benichou@dnapartners.fr</u> Stéphanie Némarq-Attias - Partner - 06.25.51.91.38 - <u>s.nemarq@dnapartners.fr</u>

Action monitoring	Implementation of tools to verify the actual follow-up of the training by the trainees (<i>sign-in by trainees and the trainer, Training Certificate</i>). A competency certificate will be issued to each trainee.
Action evaluation	An evaluation of the action (participant satisfaction) and another on the degree of skill acquisition (tests, exams, evaluation sheets, interviews, etc.) are to be considered. Evaluation of acquired skills and issuance of a competency certificate. Immediate post-training evaluation (" hot " review - round table, target, written summary). Evaluation of acquired skills compared to expected objectives " cold " review.



REGULATORY

	The regulatory framework applicable to digital assets.	
Audience	Professionals and individuals wishing to understand the regulatory framework applicable to crypto-assets.	
Prerequisites	None	
Practical Arrangements	Minimum number of participants: 5	
Registration method and deadline	Registration by email, at least 15 days before the start of the session.	
General Presentation	Identifying the regulatory challenges associated with digital assets.	
Objectifs	Understanding the current and forthcoming regulatory framework applicable to digital assets from the perspective of the primary market (issuance of digital assets) and the secondary market (services provided on digital assets).	
Content	 Detailed program: PART I – SECURITY TOKENS Legal qualification of a token on a blockchain A. Definition: digital assets or financial securities B. AMF (French Financial Markets Authority) approach C. Other qualifications (IBD 1 and 2, Other FIA, PSPF) Legal regime of "tokenized" financial securities A. Historical evolution of the Commercial Code B. Rules applicable to "tokenized" financial securities C. Technical standards developed for "tokenized" securities D. Tokenization ecosystem E. Public fundraising through "security token offering" 	
	 PART II – UTILITY TOKENS 1. Public token offerings (ICOs) A. Definition B. Optional visa C. Duties and obligations 2. Digital Asset Service Providers (DASP) A. Definition and list of digital asset services (DAS) B. Mandatory registration vs. optional approval C. Duties and obligations 3. MiCA regulation A. Scope of application B. Different types of crypto-assets C. Evolution on ICOs and ICO process under MiCA D. Evolution on CASPs 	

	E. Issuers of stablecoins
	Q&A
	 PART III – Communication rules in the web3 industry 1. Communication rules in the web3 sector A. Focus on canvassing (reminder of rules and controls by competent authorities) B. Focus on advertising and sponsorship C. Focus on influencers Q&A
	 PART IV - STABLECOINS 1. Classification of crypto-assets A. Categories of crypto-assets B. Categories of stablecoins (ART vs EMT) 2. Public offering of stablecoins A. Definition B. Public offering of asset-referenced tokens (ART) C. Public offering of electronic money tokens (EMT) D. Significant ART and EMT E. Exclusion of decentralized stablecoin issuances 3. Prudential obligations of stablecoin issuers A. Prudential obligations of stablecoin issuers B. Reserve obligations of stablecoin issuers C. Information obligations of stablecoin issuers D. Recovery plan of stablecoin issuers E. Threshold crossing in case of acquisition of an ART issuer F. EMT: reimbursement and interest 4. Upcoming deadlines A. Implementation schedule B. Position of the European Banking Authority (EBA) C. Upcoming technical standards
	Q&A
Pedagogical Methods	Pedagogical means: • Q&A at the end of each intervention • PowerPoint presentation throughout the training Methods: • Active • Interrogative Modalities: In-person or remote Pre-training meeting with feedback on the client's needs. End-of-day training point, gathering impressions, adjustment for other days depending on pedagogical evolution. Immediate post-training evaluation, debriefing on any gaps, formalization of regulation on raised points.
Training Supervision	The training organization commits to adapting each training to the real needs of the trainee. The animation is based on active pedagogy, with practical and personalized exercises that allow real-time anchoring. This animation relies on a mix of theoretical and practical presentations. Video projection.

Skills / Professional Capacities Targeted	Understanding the current and forthcoming regulatory framework applicable to digital assets from the perspective of the primary market (issuance of digital assets) and the secondary market (services provided on digital assets).
Duration	Total duration: 4 hours
Dates	Please consult us
Location	Please consult us
Cost per Participan	750 euros excluding tax per participant
Accessibility	A preliminary interview will be set up to best accommodate your disability. Our speakers know how to adapt their pedagogical methodologies according to different disability situations. Disability Contact: Allison Benichou Corchia
Catering	No - The training will take place in the morning and before lunchtime.
Accommodation	No
Responsible for the Action, Contact	Allison Benichou Corchia - Partner - 06.20.79.75.82 - <u>a.benichou@dnapartners.fr</u>
Trainers	Daniel Arroche - Partner - 06.77.31.93.32 - <u>d.arroche@dnapartners.fr</u>
Action monitoring	Implementation of tools to verify the actual follow-up of the training by the trainees (<i>sign-in by trainees and the trainer, Training Certificate</i>). A competency certificate will be issued to each trainee.
Action evaluation	An evaluation of the action (participant satisfaction) and another on the degree of skill acquisition (tests, exams, evaluation sheets, interviews, etc.) are to be considered. Evaluation of acquired skills and issuance of a competency certificate. Immediate post-training evaluation (" hot " review - round table, target, written summary). Evaluation of acquired skills compared to expected objectives " cold " review.

The regulatory framework applicable to service providers on digital assets (PSAN/CASP)		
Audience	Professionals and individuals wishing to understand the current and prospective regulatory framework applicable to service providers on digital assets (PSAN/CASP)	
Prerequisites	None	
Practical Arrangements	Minimum number of participants: 5	
Registration method and deadline	Registration by email, at least 15 days before the start of the session.	
General Presentation	Identifying the regulatory challenges related to service providers on digital assets (PSAN/CASP)	
Objective	Understanding the current and future regulatory framework applicable to service providers on digital assets (PSAN/CASP)	
Content	 I - "Pacte Law" - Service Providers of Digital Assets (PSAN) A. Definition and list of services on digital assets (SAN) B. Criteria for the localization of the provision of SAN C. Focus on the custody service D. Mandatory registration vs optional license E. Duties and obligations F. Sanctions for PSAN G. Regulation of NFTs Questions and Answers II - MiCA Regulation - Service Providers of Crypto-Assets (CASP) A. Scope of application B. Different types of crypto-assets C. Services on crypto-assets D. Obtaining a CASP license E. Exemptions applicable to CASP G. Specific obligations applicable to CASP H. "Significant" CASP Questions and Answers II - Exclusion of Decentralized Finance (DeFi) Questions and Answers 	
	A. Schedule B. ESMA technical standards C. EBA technical standards	

	Pedagogical means:Q&A at the end of each intervention
Pedagogical Methods	 PowerPoint presentation throughout the training Methods: Active Interrogative Modalities: In-person or remote Pre-training meeting with feedback on the client's needs. End-of-day training point, gathering impressions, adjustment for other days depending on pedagogical evolution. Immediate post-training evaluation, debriefing on any gaps, formalization of regulation on raised points.
Training Supervision	The training organization commits to adapting each training to the real needs of the trainee. The animation is based on active pedagogy, with practical and personalized exercises that allow real-time anchoring. This animation relies on a mix of theoretical and practical presentations. Video projection.
	Understanding the current and future regulatory framework applicable to service providers on digital assets (PSAN/CASP)
Duration	Total duration: 3 hours
Dates	Please consult us
Location	Please consult us
Cost per Participan	600 euros excluding tax per participant
Accessibility	A preliminary interview will be set up to best accommodate your disability. Our speakers know how to adapt their pedagogical methodologies according to different disability situations. Disability Contact: Allison Benichou Corchia
Catering	No - The training will take place in the morning and before lunchtime.
Accommodation	No

Responsible for the Action, Contact	Allison Benichou Corchia - Partner - 06.20.79.75.82 - <u>a.benichou@dnapartners.fr</u>
Trainers	Daniel Arroche - Partner - 06.77.31.93.32 - <u>d.arroche@dnapartners.fr</u>
Action monitoring	Implementation of tools to verify the actual follow-up of the training by the trainees (<i>sign-in by trainees and the trainer, Training Certificate</i>). A competency certificate will be issued to each trainee.
Action evaluation	An evaluation of the action (participant satisfaction) and another on the degree of skill acquisition (tests, exams, evaluation sheets, interviews, etc.) are to be considered. Evaluation of acquired skills and issuance of a competency certificate. Immediate post-training evaluation (" hot " review - round table, target, written summary). Evaluation of acquired skills compared to expected objectives " cold " review.

Issuance of stablecoins under MiCA: allying European ambitions with regulatory landscape.	
Audience	Professionals and individuals wishing to enhance their skills and develop solid legal foundations on topics related to stablecoins.
Prerequisites	None
Practical Arrangements	Minimum number of participants: 5
Registration method and deadline	Registration by email, at least 15 days before the start of the session.
General Presentation	Identifying the regulatory challenges associated with stablecoins.
Objectifs	 Understanding the objectives of the Regulation on Markets in Crypto-Assets ("MiCA"), particularly concerning stablecoins. Understanding the regulatory framework applicable to stablecoins under MiCA.
Content	 Detailed program: 1. Classification of crypto-assets A. Categories of crypto-assets B. Categories of stablecoins (ART vs EMT) 2. Public offering of stablecoins A. Definition B. Public offering of asset-referenced tokens (ART) C. Public offering of electronic money tokens (EMT) D. Significant ART and EMT E. Exclusion of decentralized stablecoin issuances 3. Prudential obligations of stablecoin issuers A. Prudential obligations of stablecoin issuers B. Reserve obligations of stablecoin issuers D. Recovery plan of stablecoin issuers E. Threshold crossing in case of acquisition of an ART issuer F. EMT: reimbursement and interest 4. Upcoming deadlines A. Implementation schedule B. Position of the European Banking Authority (EBA) C. Upcoming technical standards

Pedagogical Methods	 Pedagogical means: Q&A at the end of each intervention PowerPoint presentation throughout the training Methods: Active Interrogative Modalities: In-person or remote Pre-training meeting with feedback on the client's needs. End-of-day training point, gathering impressions, adjustment for other days depending on pedagogical evolution. Immediate post-training evaluation, debriefing on any gaps, formalization of regulation on raised points.
Training Supervision	The training organization commits to adapting each training to the real needs of the trainee. The animation is based on active pedagogy, with practical and personalized exercises that allow real-time anchoring. This animation relies on a mix of theoretical and practical presentations. Video projection.
Skills / Professional Capacities Targeted	 Understanding the objectives of the Regulation on Markets in Crypto-Assets ("MiCA"), particularly concerning stablecoins. Understanding the regulatory framework applicable to stablecoins under MiCA.
Duration	Total duration: 3 hours
Dates	Please consult us
Location	Please consult us
Cost per Participan	600 euros excluding tax per participant
Accessibility	A preliminary interview will be set up to best accommodate your disability. Our speakers know how to adapt their pedagogical methodologies according to different disability situations. Disability Contact: Allison Benichou Corchia
Catering	No - The training will take place in the morning and before lunchtime.
Accommodation	No

Responsible for the Action, Contact	Allison Benichou Corchia - Partner - 06.20.79.75.82 - <u>a.benichou@dnapartners.fr</u>
Trainers	Daniel Arroche - Partner - 06.77.31.93.32 - <u>d.arroche@dnapartners.fr</u>
Action monitoring	Implementation of tools to verify the actual follow-up of the training by the trainees (<i>sign-in by trainees and the trainer, Training Certificate</i>). A competency certificate will be issued to each trainee.
Action evaluation	An evaluation of the action (participant satisfaction) and another on the degree of skill acquisition (tests, exams, evaluation sheets, interviews, etc.) are to be considered. Evaluation of acquired skills and issuance of a competency certificate. Immediate post-training evaluation (" hot " review - round table, target, written summary). Evaluation of acquired skills compared to expected objectives " cold " review.