

15TH ANNUAL

U.S. AND LATIN AMERICA TAX PRACTICE TRENDS



JUNE 14-16, 2023 • MIAMI

The U.S. and Latin America Tax Practice Trends Conference, cosponsored by the ABA Tax Section, IBA Taxes Committee and IFA-USA, is one of the preeminent events for international tax professionals to discuss the latest global tax developments and practice trends, hear from leading tax experts representing industry, government and the legal profession and network with colleagues from around the world.

Designed for international tax professionals from industry and private practice, this year's conference will focus on practical planning strategies for multinational corporations and their international advisors, as well as provide insight in how government tax officials may view the international tax landscape in light of important international developments that impact corporate taxpayers.



REGISTER TODAY AT [AMBAR.ORG/23TAXLATIN](https://ambar.org/23taxlatin)

11:00 AM – 5:30 PM

Registration of Delegates

12:00 PM – 1:30 PM

WEALTH MANAGEMENT WORKSHOP SESSION

Global Wealth Planning

The panel will survey current trends and opportunities for global wealth planning, trusts and estate taxes for Latin American individuals. Structural planning and matters will be the focus of the panel.

Co-Chairs

Ellina Berdichevsky, Bilzin Sumberg, Miami
Humberto Sanches, Humberto Sanches e
Associados, São Paulo

Speakers

Guadalupe Díaz-Súnico, Gómez-Acebo & Pombo,
Barcelona
Gabriela Pellón, Galicia, Mexico City
Robert Reymond, Charles Russell Speechlys, London
Juan David Velasco, Baker McKenzie S.A.S., Bogotá

12:00 PM – 1:30 PM

DIGITAL ECONOMY WORKSHOP SESSION

Tax Considerations in the Digital Economy

The panel will examine the digital economy as it affects in Latin America, will review what changes in tax law have been implemented so far and what legislation and solutions are now under consideration for the future. Both direct and indirect taxation will be addressed.

Co-Chairs

Fernando Camarena, Foley & Lardner Mexico, S.C.,
Mexico City
Mindy Herzfeld, Potomac Law Group, Washington,
DC

Speakers

Carolina Flores, Arias, San José
Sebastián Guerrero, Guerrero Garcés, Santiago
Eduardo Muniz, BDE, Rio de Janeiro
Additional speakers to be announced.

1:30 PM – 2:00 PM

Networking Break

2:00 PM – 3:30 PM

WEALTH MANAGEMENT WORKSHOP SESSION

HNW Clients: Transparency in the U.S., Latin America, and Europe

The panel will discuss the latest updates and practical experiences on tax transparency and the impact of these regimes on Latin American private clients.

Co-Chairs

Seth J. Entin, Greenberg Traurig LLP, Miami, FL
Ana Cláudia Akie Utumi, Utumi Advogados, São Paulo

Speakers

José Maurício C. Abreu, Farroco Abreu Advogados, São Paulo
Carolina Cañón, Cañón Thompson, Bogotá
Percy Castle, DS Casahierro Abogados, Lima
Corina Laudato, Mitrani Caballero & Ruiz Moreno, Buenos Aires

2:00 PM – 3:30 PM

DIGITAL ECONOMY WORKSHOP SESSION

Blockchain, Cryptocurrency, and the New Frontier

This multi-jurisdictional panel will cover key developments in blockchain technology and the taxation of cryptocurrency, tokens and NFTs, staking and DeFi.

Co-Chairs

Lori Hellcamp, Jones Day, Washington, DC
Catalina Hoyos, Godoy Hoyos Abogados, Bogotá

Speakers

Juan Carlos Casellas, Mayora & Mayora, Guatemala City
Gianella Gallegos Santos, Pérez Bustamante & Ponce, Guayaquil
Isabel Laventure, Ferrere, Montevideo
Victor Maldonado, VMEO Tax & Business Advisory, Mexico City
Daniel Rybnik, EnterPricing, Buenos Aires

3:30 PM – 4:00 PM

Networking Break

4:00 PM – 5:30 PM

WEALTH MANAGEMENT WORKSHOP SESSION

New Frontiers for Family Offices: Emerging Issues for Cross-Border Family Office Structures and Investments

The panel will discuss the increasing importance of Family Offices in Latin America as an investor class with a focus on tax planning, where to locate the family office and the different types of investments Family Offices consider. The various considerations around asset protection will be discussed.

Co-Chairs

Joshua Becker, Pillsbury Winthrop Shaw Pittman LLP, New York, NY

Pedro Ramirez, Turanzas, Bravo & Ambrosi, Mexico City

Speakers

Eduardo Ferrari, Montevideo

Mario Gorziglia, Prieto y Cía. Abogados, Santiago

Joseph C. Kellogg, WE Family Offices, Miami

Bruna Marrara, Machado Meyer Advogados, São Paulo

Luca Romanelli, AndPartners Tax and Law Firm, Rome

Cristina Teixeira, 2A International Tax Advisors, Miami, FL

4:00 PM – 5:30 PM

TAX EXECUTIVES WORKSHOP SESSION

Tax Executives: Vexing Problems and Practical Solutions

A Tax Director's role has even increasing demands placed upon it in Latin America. The panel will consider the burdens placed on in-house tax professionals by the increase in global taxpayer transparency initiatives.

Co-Chairs

Eli Dicker, Crowe LLP, Washington, DC

Lionel Nobre, Dell Technologies, Miami, FL

Speakers

Stuart Chessman, Vivendi SE, New York, NY

Florencia Misrahi, Buenos Aires

Ana Cristina Mussi, Schneider Electric Group, São Paulo

Vivian Rodrigues, The HEINEKEN Company, São Paulo

8:00 AM - 5:30 PM

Registration of Delegates

8:00 AM - 9:00 AM

Networking Breakfast

8:45 AM - 9:00 AM

Opening Remarks

9:00 AM - 10:30 AM **CONCURRENT SESSION A**

The Current State of M&A in Latin America and Beyond

The panel will cover mergers and acquisitions throughout Latin America with a particular focus on share for share exchanges. Both public and private M&A will be discussed contrasted. The recent increase in public offering transactions and the increased use of public markets in Latin America will be discussed.

Co-Chairs

Devon Bodoh, Weil, Gotshal & Manges LLP, New York, NY

Fernando Tonanni, Machado Meyer Advogados, São Paulo

Speakers

Manuel Benites, Pérez Alati, Grondona, Benites & Arntsen, Buenos Aires

Michael DiFronzo, PwC, Washington, DC

Daniela Pfeffer, Carey, Santiago

Mauricio Piñeros Perdomo, Gómez Pinzón Abogados, Bogotá

9:00 AM - 10:30 AM

CONCURRENT SESSION A

Workers (and Executives) Without Borders - Traps and Opportunities for Mobile Workforce

Remote workplaces of employees, foreign residence of a key director, and a real or apparent shift in functions to a foreign affiliate may trigger new tax exposures. The panel will address these real-life issues and provide guidance to minimize risk of double taxation. Vexing issues with cross border stock options will be considered.

Co-Chairs

Leandro M. Passarella, Passarella Abogados, Buenos Aires

Stanley C. Ruchelman, Ruchelman P.L.L.C., New York, NY

Speakers

Andrés Bermúdez Duchamp, Godoy Cordoba, Bogotá

Vittoria Di Gioacchino, BLP, San José

Jorge San Martín, SMPS Legal, Mexico City

Luis Suárez de Centi, Uría Menéndez, New York, NY

10:30 AM – 11:00 AM
Networking Break

11:00 AM – 12:30 PM **CONCURRENT SESSION A**
Start-Ups and New Businesses: Tax Planning for Long Term Success

This panel will address the most common and puzzling issues with start-up companies in Latin America such as choice of entity, founder/shareholder tax planning, venture funding, initial public offerings and other special tax regimes issues (e.g., US PFIC rules).

Co-Chairs

Nick Kato, Leo Berwick, San Diego, CA
Rafael Xavier Vianello, Pinheiro Guimarães, São Paulo

Speakers

Priscila Farisco, Viseu Advogados, São Paulo
María Jesús Ibáñez, Philippi Prietocarrizosa Ferrero DU & Uría, Santiago
Jorge López López, Sánchez Devanny, Mexico City
Cristiana Stiefken, Cuatrecasas, Bogotá

11:00 AM – 12:30 PM **CONCURRENT SESSION B**
Impact of GAARs and Mandatory Disclosure on Client Advice

The panel will address the practical aspects of rendering client advice in Latin America and the scope of general anti-avoidance rules and mandatory disclosure requirements on that advice (including the current state of litigation on the topic and the interaction between domestic anti-avoidance rules and treaty rules). The panel will consider both issues relating to how to advise clients and how disclosure rules interact with ethical rules and the preservation of applicable privileges for legal and tax advice.

Co-Chairs

Joseph Calianno, Andersen Tax, Washington, DC
Guillermo Teijeiro, Bomchil, Buenos Aires

Speakers

Juan Camilo De Bedout, Posse Herrera Ruiz, Bogotá
Manuel Sáinz, Chevez Ruiz Zamarripa, Mexico City
Diego Salto van der Laet, Consortium Legal, San José
Javiera Suazo, KPMG Chile, Santiago
Ramon Tomazela Santos, Mariz de Oliveira e Siqueira Campos
Luciana Martina Virgile, Marval, O'Farrell & Mairal, Buenos Aires

12:30 PM – 2:00 PM
Networking Lunch

2:00 PM – 3:30 PM CONCURRENT SESSION A
Latin American Investment into the United States: Challenges That Latin American Investors Face When Investing Into the United States

The panel will explore the issues and challenges related to Latin America investors investing into the United States (excluding real estate) with a focus on the structures used to make those investments.

Co-Chairs

Eduardo Cukier, Olshan Frome Wolosky LLP, New York, NY

Ricardo León Santacruz, Sánchez Devanny, Monterrey

Speakers

Tomas Alonso, Zedra, Miami, FL

Andrea Bazzo Lauletta, Mattos Filho, São Paulo

Brian D. Harvel, Alston & Bird LLP, Atlanta, GA

Jose Manuel Ramirez, EY, New York, NY (Mexico)

José Andrés Romero, EY, Washington, DC (Colombia)

2:00 PM – 3:30 PM CONCURRENT SESSION B
Restructuring Latin American Companies – Debt Exchanges, Judicial Procedures and Other Restructurings

The panel will discuss restructuring debt across Latin America. Consideration will be given to out of court restructuring, court administered restructurings (such as bankruptcy), and troubled company carve outs and equity deals.

Co-Chairs

Nicole Field, EY, Washington, DC

María Catalina Jaramillo, Brigard Urrutia, Bogotá

Speakers

Henrique Munia e Erbolato, Santos Neto Advogados, São Paulo

Juan Carlos Garantón, Torres Plaz & Araujo, Caracas

Tomás Kovacevic, Barros & Errázuriz, Santiago

Jeffrey L. Rubinger, Baker McKenzie, Miami, FL

3:30 PM – 4:00 PM
Networking Break

4:00 PM- 5:30 PM

CONCURRENT SESSION A

Moving Out: Entity Migration – Where, When and Why?

The panel will focus on why Multinationals consider migrating and the most common recipient jurisdictions. The panel will navigate the country specific tax and non-tax reasons considered by decisionmakers when facing these migrations.

Co-Chairs

Alfonso Alvarez Pallete, Alvarez & Marsal, New York, NY
Clemens Schindler, Schindler Attorneys, Vienna

Speakers

Ariadna L. Artopoulos, Bomchil, Buenos Aires
Maria Carolina Cano, ARAQUEREYNA, Caracas
Carlos Eduardo Orsolon, Demarest, São Paulo
Juan José Paullada Eguirao, Ritch Mueller, Mexico City
Jay M. Singer, Shearman & Sterling LLP, New York, NY
Rodrigo Stein, Cuatrecasas, Santiago

4:00 PM- 5:30 PM

CONCURRENT SESSION B

Transfer Pricing: New Challenges and Old Solutions

The panel will provide an update of the current state of transfer pricing in Latin America.

Co-Chairs

Luiz Felipe Centeno Ferraz, Mattos Filho, São Paulo
Kim Majure, KPMG LLP, Washington, DC

Speakers

Gustavo Carmona Sanches, EY, São Paulo
Carla Herrera Ferez, Élan Zaak, S.C., Monterrey
Cristian E. Rosso Alba, Rosso Alba & Rougés, Buenos Aires
Laura Sanint, SanintRivas, Bogotá
Johana Timana, Philippi Prietocarrizosa Ferrero DU & Uría, Lima

5:30 PM – 6:30 PM

Networking Cocktail Reception

6:30 PM – 8:30 PM

Conference Networking Dinner

8:00 AM – 5:30 PM

Registration of Delegates

8:00 AM – 9:00 AM

Networking Breakfast

9:00 AM – 10:30 AM **CONCURRENT SESSION A**

Current Legislative Trends

This panel will discuss the current state, trends, and outlook for enforcement, tax reform and administrative guidance in Latin America.

Co-Chairs

Nita Asher, PwC, Washington, DC
Alejandro Torres, Von Wobeser & Sierra, Mexico City

Speakers

Renata Emery, TozziniFreire Advogados, São Paulo
Alex Fischer, Fischer y Cía., Santiago
Charlotte Kiès, Loyens & Loeff, Amsterdam
Armando Lara, KPMG, Mexico City
Catalina Plazas, MPV Abogados, Bogotá

9:00 AM – 10:30 AM **CONCURRENT SESSION B**

Private Equity Investments, Challenges, and Opportunities

The panel will cover private equity investment in Latin America, including investment structures and strategies for tax efficient exits.

Co-Chairs

Ricardo Ferreira Bolan, Lefosse, São Paulo
Additional co-chair to be announced.

Speakers

Andrés González, DLA Piper Martínez Beltrán, Bogotá
Alec J. Jarvis Arps, Slate, Meagher & Flom LLP, New York, NY
Fernando Luján, Galicia, Mexico City
Daniela Rey, Bruchou & Funes de Rioja, Buenos Aires
Carola Trucco Horwitz, Barros & Errázuriz, Santiago

10:30 AM – 11:00 AM

Networking Break

11:00 AM – 12:30 PM **CONCURRENT SESSION A**

Tax Aspects of Cross Border Real Estate Investments

Individuals in Latin America have increased their investments in cross border real estate. This panel will dive into the complex issues of investing in real estate in the region and the United States.

Co-Chairs

Jack Bernstein, Aird & Berlis LLP, Toronto, ON
Mónica Bolaños Garrigues, Bogotá

Speakers

Roberto Duque-Estrada, Brigagão Duque-Estrada, Rio de Janeiro
Juan Manuel Morán, Von Wobeser & Sierra, Mexico City
Michael Silva, McDermott, Will & Emery LLP, Miami, FL
Sonia Velasco, Cuatrecasas, Barcelona

11:00 AM - 12:30 PM CONCURRENT SESSION B

Tax Treaties, Bilateral Investment Protection Treaties, and All the Rest

This panel will focus on the growing use of bilateral investment protection treaties (“BITs”) when structuring new investments in Latin America. The panelists will explain how multinational corporations can protect both their new and existing investments from various government threats through the mixed uses of BITs, Tax Treaties, and additional structuring. Finally, the panel will discuss new tax treaty developments in the region, including a shift in tax treaty policy in Brazil.

Co-Chairs

Sylvia Dikmans, Houthoff, Amsterdam
Richard Winston, Winston Legal Group LLC, Miami, FL

Speakers

Manuel Alcalde, Carey, Santiago
Alex Córdova, Elias & Medrano Abogados, Lima
Valeria Estathio, Estudio O’Farrell, Buenos Aires
Thais Meira, Barbosa Müssnich Aragão, São Paulo
Enrique Ramírez, Mijares, Angoitia, Cortes y Fuentes, S.C., Mexico City

12:30 PM - 2:00 PM

Keynote Luncheon

Moderator

Devon Bodoh, Weil, Gotshal & Manges LLP, New York, NY

Keynote Speaker

Judge Emin Toro, United States Tax Court, Washington, DC

2:00 PM - 3:30 PM CONCURRENT SESSION A

Computer Software - Service v. License in Latin America

Challenging tax questions are presented with respect to the usage, development and exploitation of computer software. Both direct and indirect questions will be considered.

Co-Chairs

Victor Jaramillo, Caplin & Drysdale, Washington, DC
Jorge F. Lopes, Pinheiro Neto Advogados, São Paulo

Speakers

Bruno Barbosa, Veirano Advogados, São Paulo
Fabian Birnbaum, FBM Advisory, Montevideo
Kevin Glenn, DLA Piper, New York, NY
María de los Angeles Olano, Beccar Varela, Buenos Aires
Carolina Rozo, Philippi Prietocarrizosa Ferrero DU & Uría, Bogotá
Martha A. Ruelas Muñoz, Morales y Casillas Abogados, Mexico City

Speakers

Pedro E. Corona de la Fuente, Procopio, Washington, DC
Rosario Huet, Ramírez, Gutiérrez-Azpe, Rodríguez-Rivero y Hurtado S.C., Mexico City
Javier Otegui, Guyer & Regules, Montevideo
Nicolás O. Procopio, Allende & Brea, Buenos Aires

2:00 PM – 3:30 PM

CONCURRENT SESSION B

Special Taxing Regimes and Tax Incentives in Latin America and the United States

The panel will consider the various special tax regimes and tax incentives that are available in Latin America and the United States. Special consideration will be given to the ESG initiatives that are giving rise to such tax incentives.

Co-Chairs

Henrique Lopes, Koury Lopes Advogados, São Paulo
David G. Shapiro, Saul Ewing Arnstein & Lehr LLP, Philadelphia, PA

GENERAL INFORMATION

WORKSHOP & CONFERENCE VENUE

Mandarin Oriental
500 Brickell Key Drive
Miami, FL 33131
Tel: (305) 913-8288
Website: <http://www.mandarinoriental.com/miami/>

REGISTRATION

Registration is available at the following website:

<https://ambar.org/23TAXLATIN>

All individuals attending any part of the Workshops and Conference must register and pay the registration fee. Shared registrations are not permitted. Payment may be by check, credit card, or wire transfer. Checks should be made payable to the American Bar Association. To request bank wire details, or if you have a question about registration, please contact taxmeeting@americanbar.org.

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CLE INFORMATION

The ABA will seek 15 hours of CLE credit in 60-minute states and 18 hours of CLE credit for this program in 50-minute states. Credit hours are estimated and are subject to each state's approval and credit rounding rules. Please visit www.americanbar.org/mcle for general information on CLE at the ABA.

SCHOLARSHIP POLICY

A limited number of scholarships to defray tuition expenses are available for this program. To request a scholarship application, please contact the Tax Section at taxmeeting@americanbar.org. Scholarship applications must be received no later than 30 days prior to the program. For programs with tuition costs over \$500, qualifying attorneys will receive at least a 50% reduction in the registration fee.

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<http://americanbar.org/tax>

As the national representative of the legal profession, the mission of the ABA Tax Section is to serve our members and the public through education and leadership to achieve an equitable, efficient, and workable tax system. The Tax Section puts all of the latest information on administrative and procedural developments right at your fingertips. Our publications, programs, and expert advice help you navigate the constantly changing landscape of tax law.



International Bar Association, Taxes Committee

<http://ibanet.org>

The International Bar Association (IBA) is the world's leading organization of international legal practitioners, bar associations and law societies. The IBA influences the development of international law reform and shapes the future of the legal profession throughout the world. It has a membership of over 45,000 individual lawyers and 200 bar associations and law societies spanning all continents. It has considerable expertise in providing assistance to the global legal community as well as being a source of distinguished legal commentators for international news outlets.



International Fiscal Association - USA Branch

<http://ifausa.org>

Formed in 1938, the International Fiscal Association is a leading non-governmental, international organization dealing with tax matters. The USA Branch is the largest national IFA branch, with approximately 1,000 members. The Branch hosts a two-day conference in late February/early March of each year with presentations by eminent international tax experts on topics, planning ideas and issues of current importance. The USA Branch also holds joint meetings each year with branches from other countries.

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Advogados, Rio de
Janeiro

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Pluspetrol, Montevideo

Alex Fischer, Fischer y
Cia., Santiago

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Mónica Reyes, Reyes
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S.A., Bogotá

Juan Gabriel Reyes
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Wobeser y Sierra,
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Cuatrecasas, Barcelona

Richard Winston*,
Winston Legal Group
LLC, Miami, FL

Conference Co-Chairs
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