

**15TH ANNUAL
U.S. AND LATIN AMERICA
TAX PRACTICE TRENDS
JUNE 14-16, 2023
MANDARIN ORIENTAL MIAMI**



FINAL PROGRAM



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GENERAL INFORMATION

WORKSHOP & CONFERENCE VENUE

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

REGISTRATION

Onsite registration will be available at the Mandarin Oriental Miami Wednesday through Friday, June 14-16. All individuals attending any part of the Workshops and Conference must register and pay the applicable fee. The definition of a guest is a spouse, life partner, family member or friend. A guest must not be a member of the legal profession or use the conference as a business networking opportunity. All individuals attending any substantive part of the Conference must register and pay the applicable fee. Shared registrations are not permitted.

WI-FI ACCESS

Complimentary Wi-Fi access is available at the Mandarin Oriental Miami to all attendees using the following network and password.
Network: ABA Latin America
Password: covington2023 (*password is case-sensitive*)

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CONFERENCE MATERIALS

Materials for the Workshops and Conference are available at the following website: <http://ambar.org/23latinmaterials>.

MOBILE APPLICATION

Visit <http://ambar.org/taxapps> to download the mobile app. Search 'ABA' within the app, follow the brief instructions, then tap the 15th Annual U.S. and Latin America Tax Practice Trends Conference to view the program, create a personalized agenda, search speakers, and receive updates throughout the conference.

GENERAL INFORMATION

EXHIBITORS

Exhibits will be open on Wednesday, June 14, 12:30 PM – 5:30 PM, Thursday, June 15, 9:00 AM – 5:30 PM, and Friday, June 16, 9:00 AM – 3:30 PM. The following organizations will have exhibit booths:



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.

ABA OPEN MEETINGS POLICY

In accordance with the American Bar Association Open Meetings Policy, all ABA programs are open to the media unless they are to conduct business sessions of a confidential nature. The Association encourages media coverage of its activities.

CONTENT DISCLAIMER

All Workshop and Conference content, including live, recorded, and written presentations, represents the opinions of the authors and speakers and should not be construed to be those of either the American Bar Association or Section of Taxation unless adopted pursuant to the bylaws of the Association. Nothing contained herein is to be considered as the rendering of legal advice for specific cases, and readers are responsible for obtaining such advice from their own legal counsel. This Workshop and Conference content and any forms and agreements herein are intended for educational and informational purposes only.

ORGANIZERS

CONFERENCE CO-CHAIRS

Andrea Bazzo Lauletta, Mattos Filho, São Paulo (Independent)
Devon Bodoh, Weil, Gotshal & Manges LLP, Washington, DC (ABA)
Ricardo Leon Santacruz, Sánchez Devanny, Monterrey (IBA)
Richard Winston, Winston Legal Group LLC, Miami, FL (IFA-USA)

AMERICAN BAR ASSOCIATION TAX SECTION

<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 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 international tax experts on topics, planning ideas and issues of current importance. The USA Branch also holds yearly joint meetings with branches from other countries.

CONFERENCE PLANNING COMMITTEE

Maria Ines Brandt, Marval, O'Farrell & Mairal, Buenos Aires
 Amie Colwell Breslow, Jones Day, Washington, DC
 Percy Castle, DS Casahierro Abogados, Lima
 Stuart Chessman, Vivendi S.A., New York, NY
 Alex Córdova, Rodrigo, Elias & Medrano, Lima
 Guadalupe Díaz Súnico, Gómez Acebo & Pombo, Barcelona
 Roberto Duque Estrada, Brigagão Duque-Estrada Advogados, Rio de Janeiro
 Ana Lucía Ferreyra, Pluspetrol, Montevideo
 Alex Fischer, Fischer y Cia., Santiago
 Catalina Hoyos, Godoy Hoyos, Bogotá
 Raj Juneja, McCarthy Tétrault LLP, Toronto, ON
 Sam K. Kaywood, Alston & Bird LLP, Atlanta, GA
 Rocío Liu, Damma Legal Advisors, Lima
 Kim Majure, KPMG LLP, Washington, DC
 Jennifer A. Migliori, Duane Morris LLP, Miami, FL
 Jair Montúfar, KPMG en Panamá, Panama City
 Lionel Nobre, Dell Technologies, Rio Grande do Sul
 Kevin Otero, Covington & Burling LLP, New York, NY
 Alfonso A. Pallete, Alvarez & Marsal, New York, NY
 Leandro M. Passarella, Passarella Abogados, Buenos Aires
 Gabriela Pellón, Galicia, Mexico City
 Mónica Reyes, Reyes Abogados Asociados S.A., Bogotá
 Juan Gabriel Reyes Varea, Pérez, Bustamante & Ponce, Quito
 Adrian Rodríguez, Brigard Urrutia, Bogotá
 Carolina Rozo, Philippi Prietocarrizosa Ferrero DU & Uría, Bogotá
 Diego Salto Van der Laet, Consortium Legal, San José
 David G. Shapiro, Saul Ewing LLP, Philadelphia, PA
 Luis Suárez de Centi, Uría Menéndez, New York, NY
 Fernando Tonanni, Machado Meyer Sendacz & Opice Advogados, São Paulo
 Alejandro Torres, Von Wobeser & Sierra, Mexico City
 Carola Trucco, Barroz & Errázuriz, Santiago
 Sonia Velasco, Cuatrecasas, Barcelona

Wealth Management and Digital Economy Workshops

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11:00 AM – 5:30 PM

BALLROOM FOYER

Registration of Delegates

12:00 PM – 1:30 PM

SALON 3

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
 Trinidad Fernández, Fuensalida & Del Valle, Santiago
 Gabriela Pellón, Galicia, Mexico City
 Robert Reymond, Charles Russell Speechlys LLP, London
 Nicolas Tavormina, Morgan Stanley, Miami, FL
 Juan David Velasco, Baker McKenzie S.A.S., Bogotá

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Bilzin Sumberg

12:00 PM – 1:30 PM

SALON 2

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, Brigagão Duque-Estrada Advogados, Rio de Janeiro

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FOLEY & LARDNER MÉXICO, S.C.

1:30 PM – 2:00 PM

BALLROOM FOYER

Networking Break

2:00 PM – 3:30 PM

SALON 3

WEALTH MANAGEMENT WORKSHOP SESSION

HNW Clients: Transparency in the United States, 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

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2:00 PM – 3:30 PM

SALON 2

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 Hellkamp, Jones Day, Washington, DC
Catalina Hoyos, Godoy Hoyos Abogados, Bogotá

Speakers

Juan Carlos Casellas, Mayora & Mayora, S.C., Guatemala City
Gianella Gallegos Santos, Pérez Bustamante & Ponce, Guayaquil
Isabel Laventure, Ferrere, Montevideo
Victor Maldonado, VMEO Tax & Business Advisory, Mexico City
Antônio Moreno, ASBZ Advogados, São Paulo
Daniel Rybnik, EnterPricing, Buenos Aires

3:30 PM – 4:00 PM

BALLROOM FOYER

Networking Break

4:00 PM – 5:30 PM

SALON 3

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 Ramírez, 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 Martinez, 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

SALON 2

TAX EXECUTIVES WORKSHOP SESSION

A Tax Executive's Perspective on Tax Department Operations – Challenges, Opportunities and Solutions

A wide-ranging discussion about how to effectively work in an in-house (corporate) tax department, how that work has changed over time, and the challenges you face internally (within teams and companies) and externally (with advisors, service providers, taxing authorities, etc.).

Co-Chairs

Eli Dicker, Crowe LLP, Washington, DC
Lionel Nobre, Vice President, Latin America Tax, Dell Technologies, Miami, FL

Speakers

Stuart Chessman, Director, Taxes, Vivendi SE, New York, NY
Florencia Misrahi, Buenos Aires
Ana Cristina Mussi, Tax Director, Schneider Electric Group, São Paulo
Carlos Rivero, Tax Corporate Director, Mercado Libre, Montevideo
Vivian Rodrigues, Senior Director Tax, The HEINEKEN Company, São Paulo



8:00 AM – 5:30 PM

BALLROOM FOYER

Registration of Delegates

8:00 AM – 9:00 AM

BALLROOM FOYER

Networking Breakfast

8:45 AM – 9:00 AM

SALON 3

Opening Remarks for Concurrent Session A

8:45 AM – 9:00 AM

SALON 2

Opening Remarks for Concurrent Session B

9:00 AM – 10:30 AM

SALON 3

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, Washington, DC
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

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Pérez Alati, Grondona,
Benites & Arntsen

9:00 AM – 10:30 AM

SALON 2

CONCURRENT SESSION B

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

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10:30 AM – 11:00 AM

BALLROOM FOYER

Networking Break

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11:00 AM – 12:30 PM

SALON 3

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., U.S. 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

SALON 2

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

Joe 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 Laat, Consortium Legal, San José

Javiera Suazo, KPMG Chile, Santiago

Ramon Tomazela Santos, Mariz de Oliveira e Siqueira Campos, São Paulo

Luciana Martina Virgile, Marval, O'Farrell & Mairal, Buenos Aires

12:30 PM – 2:00 PM

BALLROOM FOYER

Networking Lunch

Seating is available in Salon 1.

2:00 PM – 3:30 PM

SALON 3

CONCURRENT SESSION A

Challenges 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 and take advantage therefrom to expand within the United States or to use the United States as a platform for distribution and sales globally.

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)

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2:00 PM - 3:30 PM

SALON 2

CONCURRENT SESSION B

Restructuring Latin American Companies - Debt Exchanges 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

BALLROOM FOYER

Networking Break

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4:00 PM- 5:30 PM

SALON 3

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

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4:00 PM- 5:30 PM

SALON 2

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
Kimberly J. 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

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MATTOS FILHO

5:30 PM - 6:30 PM

BALLROOM TERRACE

Networking Cocktail Reception

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 **Procopio**

6:30 PM - 8:30 PM

SALON 1

Conference Networking Dinner

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 **KPMG**

8:00 AM - 3:30 PM

BALLROOM FOYER

Registration of Delegates

8:00 AM - 9:00 AM

BALLROOM FOYER

Networking Breakfast

8:45 AM - 9:00 AM

SALON 3

Opening Remarks for Concurrent Session A

8:45 AM - 9:00 AM

SALON 2

Opening Remarks for Concurrent Session B

9:00 AM - 10:30 AM

SALON 3

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 Cardenas Dosal, S.C., Mexico City
Joshua Odintz, Holland & Knight LLP, Washington, DC
Catalina Plazas, MPV Abogados, Bogotá

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9:00 AM - 10:30 AM
CONCURRENT SESSION B

SALON 2

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.

Chair

Ricardo Bolan, Lefosse, São Paulo

Speakers

Andrés González, DLA Piper Martínez Beltrán, Bogotá

Alec J. Jarvis, Skadden, 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

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10:30 AM - 11:00 AM

BALLROOM FOYER

Networking Break

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

SALON 3

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 Advogados, Rio de Janeiro

Juan Manuel Morán, Von Wobeser & Sierra, Mexico City

Michael Silva, McDermott, Will & Emery LLP, Miami, FL

Sonia Velasco, Cuatrecasas, Barcelona

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

SALON 2

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, Rodrigo, Elías & 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

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12:30 PM – 2:00 PM

SALON 1

Keynote Luncheon**Introduction**

Alice G. Abreu, Honorable Nelson A. Diaz Professor of Law and Director, Center for Tax Law and Public Policy, Temple University Beasley School of Law, Philadelphia, PA

Moderator

Devon Bodoh, Weil, Gotshal & Manges LLP, Washington, DC

Keynote Speaker

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

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2:00 PM – 3:30 PM

SALON 3

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

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

Carlos Vaca Valverde, DLA Piper, Washington, DC

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2:00 PM – 3:30 PM

SALON 2

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 LLP, Philadelphia, PA

Speakers

Pedro E. Corona de la Fuente, Procopio, Cory, Hargreaves & Savitch LLP, 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

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AMERICAN BAR ASSOCIATION TAX SECTION www.americanbar.org/groups/taxation/events_cle		
DATE	PROGRAM	LOCATION
October 16-20, 2023	Virtual 2023 Fall Tax Meeting	Online
January 18-20, 2024	2024 Midyear Tax Meeting	Hyatt Regency San Francisco, CA, USA
April 10-12, 2024	24th Annual U.S. and Europe Tax Practice Trends	Bayerischer Hof Munich, Germany
May 2-4, 2024	2024 May Tax Meeting	Marriott Marquis, Washington, DC, USA

INTERNATIONAL BAR ASSOCIATION, TAXES COMMITTEE www.ibanet.org/conferences		
DATE	PROGRAM	LOCATION
October 29 - November 3, 2023	IBA Annual Conference 2023	Paris, France

INTERNATIONAL FISCAL ASSOCIATION - USA BRANCH www.ifausa.org/events/event_list.asp		
DATE	PROGRAM	LOCATION
October 22-26, 2023	75th Congress of the International Fiscal Association	Moon Palace Cancun, Mexico



Don't miss out on the annual IFA Congress! It's the perfect opportunity to exchange knowledge and experiences in the field of international fiscal law. Join leading experts from around the world as part of the official program, and engage in private discussions that could strengthen and broaden your network.

With more than 2200 participants and their accompanying persons attending each year, the IFA Congress is an excellent opportunity to network with colleagues and gain insight into the latest developments in the field of international fiscal law.

Join us for an unforgettable experience at the IFA Cancun 2023 Congress!



BE AN EARLY BIRD

DEADLINE: JUNE 30

last chance to register with reduced fees

MEMBER	\$ 1,585
NON MEMBER	\$ 1,885
ACCOMPANYING PERSON	\$ 545

www.ifacancun2023.com

SAVE THE DATE!



AMERICAN BAR ASSOCIATION

Tax Section



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For more information contact:
Robert W. Eaddy • readdy@bmt.com • 302-798-1792

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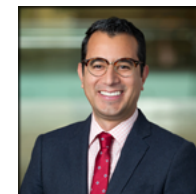


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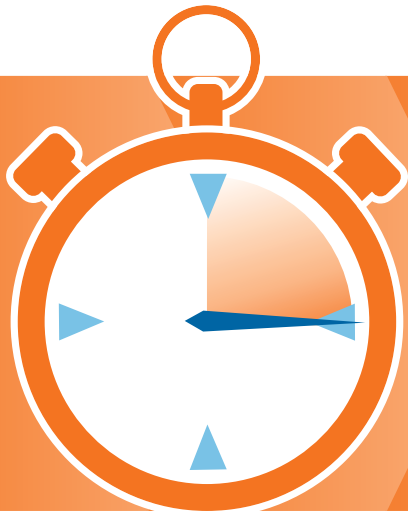
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