

VIRTUAL 13TH ANNUAL U.S. AND LATIN AMERICA TAX PRACTICE TRENDS

JUNE 21-24, 2021



Designed for private wealth planners, practitioners, tax executives and young lawyers, the Workshop sessions taking place June 21 will cover:

- Wealth Management Workshop
 - Tax Transparency and Beneficial Ownership Developments Affecting Private Clients
 - Tax Audits and Criminal Investigations of High Net Worth Individuals in the Transparency Era
- Prospects for Tax Legislation impacting Wealth Management
- Tax Executives Workshop: A View of Latin America from Tax Executives
- Young Lawyers Workshop
 - Mainstream Crypto – Key Tax Issues Part I and II

Designed for international tax professionals from industry and private practice, the Tax Practice Trends sessions taking place June 22-24 will cover:

- Current State of the M&A Market: Private Equity, Public Offerings, and Other Alternative Investment Vehicles
- Criminal Tax
- M&A – Negotiating Tax Causes in M&A from a Latin American Perspective and Using Warranty and Tax Insurance
- Tax Planning for Intellectual Property
- Tax Treaties – The MLI, Beneficial Ownership and Hybrid Entities
- Digital Economy – OECD Pillar 1 & 2 Developments & the Latin American
- Digital Taxes in Practice
- Practical Approaches to Managing Audits and Tax Controversies
- Litigation (statute of limitations and retroactivity)
- US Inbound
- Alternative Payment / Online Systems
- The Impact of the Biden Tax Proposal and Other Tax Reform Responses to COVID
- Debt Restructuring

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Monday, June 21

WORKSHOPS

9:30 AM – 10:45 AM EDT

WEALTH MANAGEMENT WORKSHOP

Tax Transparency and Beneficial Ownership Developments Affecting Private Clients

This panel will provide an overview of tax transparency and beneficial ownership developments in the U.S. and Latin America.

Co-Chairs

Manuel M. Benites, Perez Alati, Grondona, Benites & Arntsen, Buenos Aires, Argentina
Humberto Sanches, Humberto Sanches + Asociados, São Paulo, Brazil

Speakers

Alil Alvarez Alcalá, Álvarez Alcalá S.C., Mexico City, Mexico
Michael Silva, DLA Piper, Miami, FL
Axel Verstraeten, Estudio Levene, Buenos Aires, Argentina

9:30 AM – 10:45 AM EDT

TAX EXECUTIVES WORKSHOP

A View of Latin America from Tax Executives

Description coming soon.

Chair

Eli J. Dicker, Crowe LLP, Washington, DC

Speakers

Gabriel Andrade, CEMEX, Monterrey, Mexico
Stuart Chessman, Vivendi S.A., New York, NY
Lionel Nobre, Dell Technologies, Miami, FL

10:45 AM – 11:00 AM EDT

Transition Break

11:00 AM – 12:15 PM EDT

WEALTH MANAGEMENT WORKSHOP

Tax Audits and Criminal Investigations of High Net Worth Individuals in the Transparency Era

With CRS, FATCA, MDR, UBO registries and other transparency regulations, tax authorities have more information than ever about the taxpayers' wealth. Some of the topics to be discussed in this session include how this information has been used to audit taxpayers, tax authorities' criteria to start audits and actual capabilities to scrutinize structures governed by foreign law, as well as practical procedural issues and lessons learned while handling these audits. It will also be discussed at what stage it may become a criminal matter.

Co-Chairs

Pedro Ramírez Mota-Velasco, Turanzas, Bravo & Ambrosi, S.C., Mexico City, Mexico
Cristian E. Rosso Alba, Rosso Alba & Rougès, Buenos Aires, Argentina

Speakers

Corina Laudato, Mitrani Caballero & Ruiz Moreno, Buenos Aires, Argentina
Rocío Liu, Damma Legal Advisors, Lima, Peru
Stephanie Makin, Machado Asociados, São Paulo, Brazil

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11:00 AM – 12:15 PM EDT

YOUNG LAWYERS WORKSHOP

Cryptocurrency – Overview and Key Tax Issues

This panel will cover the basics of cryptocurrency, including common pooled investment structures, examples of initial coin offerings and corporate investment in cryptocurrency.

Co-Chairs

Amie Colwell Breslow, Jones Day, Washington, DC
Guillermo Infante, Philippi Prietocarrizosa Ferrero DU & Uría, Santiago, Chile

Speakers

Fernando Lujan, Galicia Abogados, Mexico City, Mexico
Ramon Tomazela Santos, Mariz de Oliveira e Siqueira Campos Advogados, São Paulo, Brazil



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12:15 PM – 1:00 PM EDT

WEALTH MANAGEMENT WORKSHOP

Networking ZOOM Break

12:15 PM – 1:00 PM EDT

YOUNG LAWYERS WORKSHOP

Networking ZOOM Break

1:00 PM – 2:15 PM EDT

WEALTH MANAGEMENT WORKSHOP

Prospects for Tax Legislation Impacting Wealth Management

This panel will provide an update on possible tax legislation focused on individuals and the legislative process in the U.S. and Latin America.

Co-Chairs

Percy Castle, DS Casahierro Abogados, Lima, Peru
Sean Tevel, Holland & Knight LLP, Miami, FL

Speakers

Valeria D'Alessandro, D'Alessandro Tax, Buenos Aires, Argentina
Monica Reyes, Reyes Abogados Asociados S.A., Bogotá, Colombia
Joanna Oliveira Rezende Barbosa, Velloza Advogados, São Paulo, Brazil

1:00 PM – 2:15 PM EDT

YOUNG LAWYERS WORKSHOP

Cryptocurrency – Key Guidance and Enforcement Trends

This panel will cover key guidance and enforcement trends and new enforcement efforts in cryptocurrency.

Co-Chairs

Victor A. Jaramillo, Caplin & Drysdale Chtd., Washington, DC
Leandro Passarella, Passarella Abogados, Buenos Aires, Argentina

Monday, June 21

WORKSHOPS

Speakers

Alberto Benshimol, D'Empaire Reyna

Abogados, Caracas, Venezuela

Daniel de Paiva Gomes, VDV Advogados, São Paulo, Brazil

Sean P. McElroy, Fenwick & West LLP, Mountain View, CA



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2:15 PM – 3:15 PM EDT

WEALTH MANAGEMENT WORKSHOP

Networking ZOOM Event

2:15 PM – 3:15 PM EDT

YOUNG LAWYERS WORKSHOP

Networking ZOOM Event

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Tuesday, June 22

CONFERENCE

9:30 AM – 10:15 AM EDT

Opening Plenary and Keynote Address

Introduction by Conference Co-Chairs

Andrea Bazzo Lauletta, Mattos Filho, São Paulo, Brazil

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

Ricardo León Santacruz, Sánchez Devanny Eserverri S.C., Mexico City, Mexico

Richard Winston, Winston Legal Group LLC, Miami, FL

Keynote Speaker

Peter H. Blessing, Associate Chief Counsel (International), Office of Chief Counsel, IRS, Washington, DC *(Invited)*

Weil

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10:15 AM – 10:30 AM EDT

Transition Break

10:30 AM – 11:45 AM EDT

CONCURRENT SESSION 1

Current State of the M&A Market: Private Equity, Public Offerings, and Other Alternative Investment Vehicles

The panel is intended to cover private equity investment in Latin America, the recent increase in public offering transactions and the increase use of SPACs in Latin America.

Co-Chairs

Andrea Bazzo Lauletta, Mattos Filho, São Paulo, Brazil

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

Speakers

Alejandro Santoyo, Creel, García-Cuéllar, Aiza y Enriquez, S.C., Mexico City, Mexico

Monica Bolanos, Deloitte Tax LLP, Bogotá, Colombia

Julio Castro, KPMG LLP, London, UK

Weil

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10:30 AM – 11:45 AM EDT

CONCURRENT SESSION 2

Practical Approaches to Managing Audits and Tax Controversies

This panel will discuss the practical challenges to managing audits in Latin America. The management of electronic collection of data will be considered. Country specific investigation initiatives will be discussed.

Co-Chairs

Kevin Otero, Covington & Burling LLP, Washington, DC

Enrique Ramírez Figueroa, Mijares, Angoitia, Cortés y Fuentes S.C., Mexico City, Mexico

Speakers

Roberto Duque Estrada, Brigagão Duque Estrada, Rio de Janeiro, Brazil

Catalina Jaramillo Hernández, Brigard & Urrutia, Bogotá, Colombia

Additional speaker(s) to be announced.

COVINGTON

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11:45 AM – 12:30 PM EDT

Networking ZOOM Break

12:30 PM – 1:45 PM EDT

CONCURRENT SESSION 1

U.S. Inbound

This panel will focus on investing in the United States from Latin America. Attention will be given to the use of leverage, hybrid instruments, and base erosion. Common pitfalls of investing in US real estate will also be considered.

Co-Chairs

Layla Asali, Miller & Chevalier, Washington, DC
Ricardo León Santacruz, Sánchez Devanny
Eseverri S.C., Mexico City, Mexico

Speakers

Luiz Felipe Centeno Ferraz, Mattos Filho, São Paulo, Brazil
Juan Carlos Garanton, Torres Plaz & Araujo, Caracas, Venezuela
Mario Gorziglia, Prieto y Cía. Abogados, Santiago, Chile
Carolina Rozo, Philippi Prietocarrizosa Ferrero DU & Uría, Bogotá, Colombia

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Marrey Jr e Quiroga Advogados

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12:30 PM – 1:45 PM EDT

CONCURRENT SESSION 2

Alternative Payment / Online Systems

This panel will consider the tax implications of online payment systems. The practical day to day issues of alternative digital payment systems will be discussed along with the solutions for the most vexing issues.

Co-Chairs

Kevin Glenn, DLA Piper, New York, NY
Murilo Rodrigues de Mello, KPMG LLP, São Paulo, Brazil

Speakers

Maria Carolina Cano, AraqueReyna, Caracas, Venezuela
Mariana Eguiarte Morett, Sánchez DeVanny
Eseverri, S.C., Mexico City, Mexico
Enrique López Rivarola, Beccar Varela, Buenos Aires, Argentina

9:30 AM – 10:45 AM EDT

CONCURRENT SESSION 1

M&A – Negotiating Tax Clauses in M&A from a Latin American Perspective and Using Warranty and Tax Insurance

This panel will focus on the nuts and bolts of negotiating the tax provisions of M&A agreements in Latin America. The use of warranty and tax insurance will be considered.

Co-Chairs

David G. Shapiro, Saul Ewing Arnstein & Lehr LLP, Philadelphia, PA

Fernando Tonanni, Machado Meyer Sendacz & Opice Advogados, São Paulo, Brazil

Speakers

Ana Lucia Ferreyra, Pluspetrol, Montevideo, Uruguay

Eduardo Michan, Deloitte Impuestos y Servicios Legales, S.C., Mexico City, Mexico

Mauricio Piñeros Perdomo, Gómez-Pinzón Zuleta Abogados, Bogotá, Colombia

9:30 AM – 10:45 AM EDT

CONCURRENT SESSION 2

Corporate Tax Structuring with Intellectual Property

This panel will discuss tax structuring techniques that are utilized in the cross border deployment of intellectual property rights. In particular, the panelists will discuss structuring solutions for certain problems that may arise when the tax and non-tax rules in a jurisdiction limit the standard options for direct licensing of IP rights. The panel will also discuss certain tax planning opportunities, including migration options, for local Latin American companies which have developed their own intellectual property for cross border and domestic use.

Co-Chairs

Maria Ines Brandt, Marval, O'Farrell & Mairal, Buenos Aires, Argentina

Richard Winston, Winston Legal Group LLC, Miami, FL

Speakers

Fabiola Díaz, Anaya Abogados, S.C., Mexico City, Mexico

Renata Emery, TozziniFreire, São Paulo, Brazil

Maria Javiera Contreras, EY, Santiago, Chile

Javier Otegui, Guyer & Regules, Montevideo, Uruguay

10:45 AM – 11:30 AM EDT

Networking ZOOM Break

11:30 AM – 12:45 PM EDT

CONCURRENT SESSION 1

Tax Treaties – the MLI, Beneficial Ownership and Hybrid Entities

This panel will focus on tax treaties in the region. The panel will focus on the practical implications for cross-border corporate structures deriving from the MLI anti-treaty abuse provisions. The panel will further focus on beneficial ownership issues along with the current state of hybrid entities.

Co-Chairs

Manuel Alcalde, Carey, Santiago, Chile

Sylvia Dikmans, Houthoff, Amsterdam, The Netherlands

Speakers

Armando Lara Yaffar, KPMG LLP, Mexico City, Mexico

Jeff Rubinger, Baker McKenzie, Miami, FL

Ana Claudia Akie Utumi, Utumi Advogados, São Paulo, Brazil

11:30 AM – 12:45 PM EDT

CONCURRENT SESSION 2

Debt Restructuring

This panel will discuss restructuring debt across Latin America. Consideration will be given to out of court restructuring as well as court administered restructurings such as bankruptcy.

Co-Chairs

Sam Kaywood, Alston & Bird LLP, Atlanta, GA
Daniel Loria, Stocche Forbes Advogados, São Paulo, Brazil

Speakers

Ariadna Artopoulos, Bomchil, Buenos Aires, Argentina
Dèlcia M. Capocasale, Cuatrecasas, Barcelona, Spain
Adalberto Valadez, Nader, Hayaux & Goebel, Mexico City, Mexico
Juan David Velasco, Posse Herrera Ruiz, Bogotá, Colombia

12:45 PM – 1:45 PM EDT

Networking ZOOM Event

Thursday, June 24

CONFERENCE

9:30 AM – 10:45 AM EDT

CONCURRENT SESSION 1

The Impact of the Biden Tax Proposal and Other Tax Reform Responses to COVID

This panel will cover the Biden tax proposal impact on Latin America. Further consideration will be given to various tax policy responses to the COVID pandemic and the impact on Latin America. A practical view will be given to how to plan in the region considering these proposals and legislation.

Co-Chairs

Fernando Camarena, Foley & Lardner LLP,
Mexico City, Mexico
John Gimigliano, KPMG LLP, Washington, DC

Speakers

Nita Asher, PwC, Washington, DC
Raquel Novais, Machado Meyer Sendacz &
Opice Advogados, São Paulo, Brazil



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9:30 AM – 10:45 AM EDT

CONCURRENT SESSION 2

Litigation (Statute of Limitations and Retroactivity)

This panel will address key new provisions in Latin American countries, including retroactive provisions, issues in United States statutes and regulations, and the impact of these changes on the controversy landscape with specific examples. A discussion of the current state of transfer pricing litigation will be considered.

Co-Chairs

Luciana Rosanova Galhardo, Pinheiro Neto
Advogados, São Paulo, Brazil
Armando Gomez, Skadden, Arps, Slate,
Meagher & Flom LLP and Affiliates,
Washington, DC

Speakers

Paola Gachet Otáñez, Robilino Law, Quito,
Ecuador
Arturo Garnham, Garnham Abogados, Santiago,
Chile
Alejandro Torres, Alejandro Torres y Asociados,
Mexico City, Mexico



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10:45 AM – 11:30 AM EDT

Networking ZOOM Break

11:30 AM – 12:45 PM EDT

CONCURRENT SESSION 1

Digital Economy – OECD Pillar 1 & 2 Developments & the LATAM Digital Taxes in Practice

This panel will examine the digital economy as it affects 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

Kat Gregor, Ropes & Gray LLP, Boston, MA
Jeroen Janssen, Loyens & Loeff, Amsterdam, The Netherlands

Speakers

Henrique Lopes, Koury Lopes Advogados, São Paulo, Brazil
Daniela Rey, Bruchou, Fernández Madero & Lombardi, Buenos Aires, Argentina
Juan Gabriel Reyes, Pérez Bustamante & Ponce, Quito, Ecuador
Oscar Lopez Valarde, Ritch Mueller, Mexico City, Mexico

11:30 AM – 12:45 PM EDT

CONCURRENT SESSION 2

Criminal Tax

This panel will focus on the interaction of criminal tax statutes across Latin America. Focus will be given to traps and pitfalls in the criminal tax arena. The panel will pay particular attention to compliance related issues that give rise to criminal implications.

Co-Chairs

Caroline D. Ciraolo, Kostelanetz & Fink, LLP, Washington, DC
Igor Mauler Santiago, Mauler Advogados, São Paulo, Brazil

Speakers

Manuel Sainz Orantes, Chévez Ruíz Zamarripa y Cía SC, Mexico City, Mexico
Additional speakers to be announced.

DESCRIPTION

The Virtual 13th Annual U.S. and Latin America Tax Practice Trends Conference will focus on practical tax practice trends for multinational corporations and their international advisors, as well as provide insight into how government tax officials may view the international tax landscape in light of important international developments that impact corporate taxpayers. Panelists will include industry leaders, senior government officials, and leading tax practitioners from the United States and Latin America.

Designed for international tax professionals from industry and private practice, sessions will cover:

- Current State of the M&A Market: Private Equity, Public Offerings, and Other Alternative Investment Vehicles
- Criminal Tax
- M&A – Negotiating Tax Causes in M&A from a Latin American Perspective and Using Warranty and Tax Insurance
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- Tax Treaties – The MLI, Beneficial Ownership and Hybrid Entities
- Digital Economy – OECD Pillar 1 & 2
- Developments & the Latin American Digital Taxes in Practice
- Practical Approaches to Managing Audits and Tax Controversies
- Litigation (statute of limitations and retroactivity)
- US Inbound
- Alternative Payment / Online Systems
- The Impact of the Biden Tax Proposal and Other Tax Reform Responses to COVID
- Debt Restructuring

REGISTRATION

Registration is available at the following website: <https://ambar.org/21taxlatin>. All individuals attending any part of the Workshop and Conference must register and pay the applicable fee. Payment may be by check, credit card, or wire transfer. Email taxmeeting@americanbar.org to pay by wire transfer or for group registration options (discounts available).

Registration Categories and Fees	Through June 11	After June 11
ABA, IBA, IFA Members and Past Conference Attendees	\$300	\$330
Non-Member	\$600	\$660
Workshops Only	\$100	\$110
Tax Executive	\$100	\$110
Young Lawyer (under 35 years)	\$100	\$110
Government Attorney	\$100	\$110
Academic	\$100	\$110
Non-Profit	\$100	\$110
Full-Time Law Students	FREE	FREE

CLE CREDIT

The American Bar Association will seek 11.25 CLE credit hours in 60-minute states and 13.5 CLE credit hours 50-minute states. Credit hours are estimated and are subject to each state's approval and credit rounding rules. For more information about CLE accreditation in your state, please email tim.brady@americanbar.org.

*Florida Bar regulators have stated that attorneys will not receive Florida credit for any ABA program, even if they self-apply.

More information on the Florida Supreme Court order and its impact on ABA programs can be found on the following websites:

<https://www.americanbar.org/events-cle/mcle/jurisdiction/florida/>

<https://www.americanbar.org/events-cle/mcle/jurisdiction/florida/florida-rule-change/>

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American Bar Association Section of Taxation

1050 Connecticut Avenue, NW, Suite. 400, Washington, DC 20036 <http://americanbar.org/tax>

As the national representative of the legal profession, the mission of the ABA Section of Taxation 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

4th Floor, 10 Saint Bride Street, London EC4A 4AD, England <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

2604 Elmwood Avenue, Suite 347, Rochester, NY 14618, USA <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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ORGANIZATION

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Sonia Velasco, Cuatrecasas, Barcelona, Spain

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

**Conference Co-Chair*