

5TH ANNUAL

# U.S.–LATIN AMERICA

TAX PLANNING STRATEGIES

MANDARIN ORIENTAL HOTEL • MIAMI

JUNE 14-15, 2012

WEALTH AND ASSET PLANNING WORKSHOP • JUNE 13



CONFERENCE BROCHURE



# CONFERENCE ORGANIZERS

## **American Bar Association Section of Taxation**

740 15th Street, NW  
Washington, DC 20005, USA

**[www.americanbar.org/groups/taxation.html](http://www.americanbar.org/groups/taxation.html)**



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.

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## **IFA – USA Branch**

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

**[www.ifausa.org](http://www.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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## **International Bar Association, Taxes Committee**

10th Floor, 1 Stephen Street  
London W1T 1AT, England

**[www.ibanet.org](http://www.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.

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## **Tax Executives Institute, Inc.**

1200 G Street, NW, Suite 300  
Washington, DC 20005, USA

**[www.tei.org](http://www.tei.org)**



Tax Executives Institute, which was founded in 1944, is the preeminent association of corporate tax professionals worldwide. Its 7,000 members are accountants, lawyers, and other corporate and business employees who are responsible for the tax affairs of 3,000 of the leading companies in North America, Europe, and Asia. TEI represents a cross-section of the business community. Through educational forums, liaison meetings with government officials, testimony at public hearings, and written submissions, TEI supports the development and effective implementation of sound tax policy, promotes the uniform and equitable enforcement of the tax laws, and works to reduce the cost and burden of administration and compliance to the benefit of taxpayers and government alike. For more information, please visit [www.tei.org](http://www.tei.org).

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## **American Bar Association Section of International Law**

740 15th Street, NW  
Washington, DC 20005, USA

**[www.americanbar.org/groups/international\\_law](http://www.americanbar.org/groups/international_law)**



# WEDNESDAY, JUNE 13

## CONFERENCE CO-CHAIRS

Joan C. Arnold, Pepper Hamilton LLP, Philadelphia, PA, USA  
Susan F. Klein, Polsinelli Shughart PC, Chicago, IL, USA  
Raquel Novais, Machado Meyer Sendacz & Opice Advogados, São Paulo, Brazil  
Leandro M. Passarella, Passarella Abogados, Buenos Aires, Argentina  
Monica Reyes, Reyes Abogados Asociados S.A., Bogotá, Colombia  
Alejandro Torres, Chevez, Ruiz, Zamarripa y Cia., S.C., Mexico City, Mexico

## WORKSHOP CHAIR

Monica Reyes, Reyes Abogados Asociados S.A., Bogotá, Colombia

## CONFERENCE VENUE

Mandarin Oriental Hotel  
500 Brickell Key Drive  
Miami, FL 33131, USA  
+1.866.888.6780  
[www.mandarinoriental.com](http://www.mandarinoriental.com)

## REGISTRATION

Please visit the following website for more information and to register for the Conference: <http://meetings.abanet.org/meeting/tax/MIAMI12/>. Advance registration is open through June 7 and onsite registration will be available in the Ballroom Foyer of the Mandarin Oriental Hotel at 12:30 p.m. on Wednesday, June 13. All individuals attending any part of the Conference must register and pay the registration fee. Shared registrations are not permitted. Payment may be made by check or credit card. American Express, MasterCard and VISA are accepted.

Financial scholarship applications are available for this program. To request an application or receive additional information, contact: ABA Section of Taxation, Attn: Meetings Registrar, 740 15th Street, NW, Washington, DC 20005, USA

## WEALTH & ASSET PLANNING WORKSHOP

12:30 p.m. – 1:30 p.m.    [Registration of Delegates](#)

1:30 p.m. – 3:00 p.m.

### **FATCA: What It Means To Latin American Investors**

This panel will bring together experts from the United States and Latin America who will examine FATCA and how it impacts Latin American investors including direct investors, investment funds and fiduciaries. The panelists will bring together different perspectives in looking at the effects of FATCA and how to deal with it now that it is here to stay, and implementation starts in 2013.

#### [Co-Chairs](#)

Michael A. Silva, DLA Piper, Miami, FL, USA  
Leigh-Alexandra Basha, Holland & Knight LLP, McLean, VA, USA

#### [Speakers](#)

Joan C. Arnold, Pepper Hamilton LLP, Philadelphia, PA, USA  
Arturo Giacosa, Citi Trust, Miami, FL, USA  
Michael Plowgian, U.S. Department of the Treasury, Washington, DC, USA  
Manuel Sainz, Chevez, Ruiz, Zamarripa y Cia., S.C., Mexico City, Mexico

3:00 p.m. – 3:30 p.m.    [Networking Break](#)

3:30 p.m. – 5:30 p.m.

### **Use of Trusts and Foundations in International Wealth Planning – What Happens When the Planning Goes Wrong?**

A panel of experts from several Latin American countries, as well as the Bahamas, the Netherlands and the United States, will provide greater insight with real life cases from their practices when international wealth planning through the use of trusts and foundations becomes impacted by unforeseen family issues. Included will be a discussion of how current legal developments may require changes in the approach to wealth planning.

#### [Co-Chairs](#)

Alberto I. Benshimol, D'Empaire Reyna Abogados, Caracas, Venezuela  
Steven L. Cantor, Cantor & Webb P.A., Miami, FL, USA

#### [Speakers](#)

Sylvia Dickmans, Houthoff Buruma, Amsterdam, The Netherlands  
Gilberto Ayres Moreira, Rolim, Viotti & Leite Campos, São Paulo, Brazil  
Pedro Ramírez Mota Velasco, Turanzas, Bravo & Ambrosi, S.C., Mexico City, Mexico  
Heather L. Thompson, Higgs & Johnson, Nassau, Bahamas

# THURSDAY, JUNE 14

8:00 a.m. – 8:45 a.m. Registration of Delegates and Continental Breakfast

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8:45 a.m. – 9:00 a.m. Conference Opens with Chairs Remarks

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9:00 a.m. – 10:30 a.m.

## **Tax Executives Perspective: Issues Facing Tax Executives and Their Advisors in the Context of International Tax Developments**

Major changes in tax law and practice – potential or already implemented – are transforming the international tax world. The U.S. may be on the verge of fundamental tax reform – including the complete restructuring of the foreign tax credit system – and has already introduced a number of tax law revisions directly impacting Latin American Investment. In the EU, a number of states have made major tax law changes affecting shareholdings in foreign affiliates. Because of financial pressure on governments everywhere audit scrutiny has become more severe and documentation requirements more onerous. This panel will discuss with tax practitioners and executives developments they see as most directly affecting the operations of the multinationals in the Latin American region. In so doing, it will also cover practical considerations such as managing tax advisors in Latin America as well as how to best communicate tax issues to headquarters from IFRS, FIN 48 and FAS5 perspectives.

### **Co-Chairs**

Stuart Chessman, Vivendi S.A., New York, NY, USA  
Lionel Nobre, Dell Computadores do Brasil Ltda., Rio Grande do Sul, Brazil

### **Speakers**

Ramiro E. Basto, Telemundo Communications Group, Hialeah, FL, USA  
Mayra Eliana Espejel, Grupo Elektra, Mexico City, Mexico  
Dale A. Sadler, PepsiCo, Inc., Plano, USA

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9:00 a.m. – 10:30 a.m.

## **Transfer Pricing: Audit and Litigation Developments in the Automotive, Oil & Gas and Other Industries Throughout Latin America**

U.S. and Latin American countries perceive that multinational companies are using transfer pricing arrangements to shift income to low or no tax jurisdictions. In this context, transfer pricing enforcement has become a significant issue for such countries and the multinational companies that operate in such countries. This panel will address recent transfer pricing controversy developments, including recent audit and litigation trends and significant administrative developments, with a focus on the automotive, electronic, pharmaceutical and oil & gas industries.

### **Co-Chairs**

Luciana Rosanova Galhardo, Pinheiro Neto Advogados, São Paulo, Brazil  
Mark R. Martin, Gardere Wynne Sewell LLP, Houston, TX, USA  
Ricardo Leon Santacruz, Sanchez-DeVanney Eserverri, S.C., Garza Garcia, Mexico

### **Speakers**

Maria Fernanda Campos, Ford Motor Company, São Paulo, Brazil  
Additional speakers TBA

10:30 a.m. – 11:00 a.m. Networking Break

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11:00 a.m. – 12:30 p.m.

## **Transfers of Intellectual Property: Planning For Ownership and Use Within Latin America**

Relying on practical case studies, this panel will focus on transfers of intellectual property in Latin American countries, the deductibility of costs incurred in acquiring intellectual property, and structuring allocations so as to comply with parameters set by various governments in the region. The panel will also consider the use of intellectual property through licensing and other alternatives and will discuss tax-efficient intermediary holding jurisdictions for intellectual property used in Latin America.

### **Co-Chairs**

André Carvalho, Veirano Advogados Associados, Rio de Janeiro, Brazil  
Juan Carlos Garantón Blanco, Torres Plaz Y Araujo, Caracas, Venezuela  
Emin Toro, Covington & Burling LLP, Washington, DC, USA

### **Speakers**

Ana Lucia Ferreyra, Negri & Teijeiro Abogados, Buenos Aires, Argentina  
Florencia Lucila Misrahi, Cargill S.A.C.I., Buenos Aires, Argentina  
Mauricio Piñeros Perdomo, Gómez-Pinzón Zuleta Abogados S.A., Bogotá, Colombia

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11:00 a.m. – 12:30 p.m.

## **Tax Challenges in Construction, Financing, and Operating**

The great surge of infrastructure projects expected throughout Latin America in the next few years is causing taxpayers and tax administrations to look for practical and tax-efficient manners to structure and operate such projects. The Panel will address some of the most relevant issues that are common to all jurisdictions, such as the mismatch between costs and revenues, depreciation and amortization, types of construction contracts and their tax treatment and VAT issues, as well as some of the particular issues of each jurisdiction, such as specific investment structures, tax incentives and limitations on forms of funding, always drawing from the practical experience of the panelists with projects of this nature.

### **Co-Chairs**

Henrique Lopes, Koury Lopes Advogados, São Paulo, Brazil  
Juan Guillermo Ruiz, Posse Herrera & Ruiz Abogados, Bogotá, Colombia

### **Speakers**

Fernando Camarena, Gardere Arena y Asociados, Mexico City, Mexico  
Leopoldo Escobar, Norton Rose, Caracas, Venezuela  
Sebastian Guerrero, Guerrero, Olivos, Novoa y Errázuriz, Santiago, Chile  
Guido Vinci, Campos Mello Advogados, Rio de Janeiro, Brazil

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12:30 p.m. – 2:00 p.m. Networking Luncheon

# THURSDAY, JUNE 14

2:00 p.m. – 3:30 p.m.

## **Controlled Foreign Affiliate Rules in Latin America and Their Impact on Cross-Border Planning**

The great surge of infrastructure projects expected throughout Latin America in the next few years is causing taxpayers and tax administrations to look for practical and tax-efficient manners to structure and operate such projects. This panel will address some of the most relevant issues that are common to all jurisdictions, such as the mismatch between costs and revenues, depreciation and amortization, types of construction contracts and their tax treatment and VAT issues, as well as some of the particular issues of each jurisdiction, such as specific investment structures, tax incentives and limitations on forms of funding, always drawing from the practical experience of the panelists with projects of this nature.

### **Co-Chairs**

Jose Leiman, KPMG LLP, Miami, FL, USA

Guillermo Teijeiro, Negri & Teijeiro Abogados, Buenos Aires, Argentina

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

### **Speakers**

João Francisco Bianco, Mariz de Oliveira e Siqueira Campos Advogados, São Paulo, Brazil

Mario Gorziglia, Prieto y Cía. Abogados, Santiago, Chile

Rosario Huet, Goodrich Riquelme y Asociados, Mexico City, Mexico

2:00 p.m. – 3:30 p.m.

## **Investment Fund Structures and Incentives for Investment Throughout Latin America**

Through the use of case studies, this panel will analyze tax planning opportunities for investment funds investing in Latin America. The panel will address tax issues faced in the typical life cycle of an investment, including tax issues in alternative financing arrangements, operating the investment, and final disposition of the investment. The panel will also highlight opportunities for maximizing value for investors. Finally, the panel will cover the use of tax treaties and the role of holding companies in structuring investment fund investments into Latin America.

### **Co-Chairs**

Eduardo A. Cukier, Curtis, Mallet-Prevost, Colt & Mosle LLP, New York, NY, USA

Leandro M. Passarella, Passarella Abogados, Buenos Aires, Argentina

### **Speakers**

Alex Fischer, Carey y Cia., Santiago, Chile

Jeroen Janssen, Loyens & Loeff, Amsterdam, The Netherlands

Pere M. Pons, Uria Menendez, New York, USA

José Andrés Romero, Brigard & Urrutia, Bogotá, Colombia

Fernando Shayer, Tarpon Investimentos S.A., São Paulo, Brazil

3:30 p.m. – 4:00 p.m.

Networking Break

4:00 p.m. – 5:30 p.m.

## **Mergers and Acquisitions Update**

This panel will discuss the most relevant transactions in Latin America within the last twelve months and the tax aspects of structuring the purchase and post acquisition reorganization. Also, the panel will make and analysis of the areas and transactions that are likely to happen in the next months and the tax issues involved in its implementation. Finally, the panel will discuss recent changes in tax laws and developments in the administrative and judicial areas that may have an impact in the tax treatment of mergers and acquisitions in the region.

### **Co-Chairs**

Manuel Benites, Perez Alati, Grondona, Benites, Arnsten & Martinez de Hoz (h), Buenos Aires, Argentina

Ronald E. Creamer, Jr., Sullivan & Cromwell LLP, New York, NY, USA

### **Speakers**

Celso Costa, Machado, Meyer, Sendacz e Opice Advogados, São Paulo, Brazil

Christian R. Natera, Natera, Mexico City, Mexico

Juan Pablo Orellana, Cariola, Díez, Pérez-Cotapos & Cía. Ltda, Santiago, Chile

6:00 p.m. – 7:30 p.m.

Networking Cocktail Reception



# FRIDAY, JUNE 15

8:00 a.m. – 9:00 a.m. Registration of Delegates and Continental Breakfast

9:00 a.m. – 10:30 a.m.

## **Restructuring Latin American Investments Post Acquisition to Maximize Tax Efficiency**

After successfully closing an international deal, it is essential to review the acquisition structure and the potential for tax optimization. Often, restrictions relating to the legal and business aspects of the transaction, or a tough calendar for negotiations, hinder implementing upfront the corporate and financing structure necessary to maximize tax efficiency. For instance, financing is an area where post-acquisition tax planning is normally required to achieve a tax efficient allocation of debt to the various jurisdictions involved (e.g. “debt-push-down” structures). But also, depending on the economic and financing performance of the business acquired, it might be advisable to review the initial acquisition structure (e.g. unexpected losses could turn a tax-efficient structure for repatriating profits into a useless and expensive structure). “Sandwich” structures, where after an acquisition a high tax target holding company becomes interposed between affiliates in low tax jurisdictions also generate significant tax inefficiencies that multinational groups may try to mitigate via restructuring. Lastly, changes in tax law, either locally or internationally, could also call for post-acquisition tax planning. At this panel, the speakers will cover the different factors and circumstances which might lead international groups to consider post-acquisition restructuring, as well as address key aspects to be borne in mind when accomplishing those in an investment into or from Latin America.

### **Co-Chairs**

Peter H. Blessing, Shearman & Sterling LLP, New York, NY, USA  
Julio Castro, KPMG LLP, London, England  
Luis Manuel Viñuales, Garrigues Abogados, Madrid, Spain

### **Speakers**

Paulo Marcelo de Oliveira Bento, Souza, Cescon Avedissian Barrieu e Flesch Advogados, São Paulo, Brazil  
Additional speakers TBA

9:00 a.m. – 10:30 a.m.

## **Trends in Interpretation and Application of Double Taxation Treaties in Latin America and their Impact on Planning**

This panel will discuss selected topics in the interpretation and application of double taxation treaties within Latin America. Each of the panelists will address the most current and controversial tax treaty issues in his/her respective jurisdiction. The overall discussion will focus mainly on the concepts of business profits, permanent establishments, beneficial ownership, treaty shopping, and anti-abuse rules.

### **Co-Chairs**

Maria Teresa Cremaschi, Barros y Errazuriz Abogados, Santiago, Chile  
Roberto Duque Estrada, Xavier, Bernardes, Braganca Sociedade de Advogados, Rio de Janeiro, Brazil  
Richard Winston, K&L Gates LLP, Miami, Florida, USA

### **Speakers**

Ronald E. Evans, Baker & McKenzie LLP, Caracas, Venezuela  
Jorge R. Postiglione, Brons & Salas Abogados, Buenos Aires, Argentina  
Natalia Quinones, Quinones, Cruz y Cia., Bogotá, Colombia  
Javier Rodriguez, Cuatrecasas, Gonçalves Pereira, New York, NY, USA

10:30 a.m. – 11:00 a.m. Networking Break

11:00 a.m. – 12:30 p.m.

## **GAARS, SAARS: An Update on Tax Litigation Trends in Latin America**

This panel will discuss key trends in tax litigation in Latin America, including efforts by governments to combat perceived treaty abuses, including treaty shopping, back-to-back loans, etc. The discussion will include a review of aggressive structures that have been challenged in Latin America and the efforts of taxpayers to position their cases for favorable result. The panel will also explore the use of certain “soft” doctrines such as abuse of law, simulation, etc. Lastly, the panel will discuss procedural issues, such as penalties and attorney-client privilege that may affect how cases are handled in Latin America. The panel will focus specifically in cases that have been challenged by the tax authorities applying either GAARS or SAAR. Special attention would be given to the evolution of the Courts decisions and the influence they have experienced from other legal systems vis-à-vis common law vs. civil law.

### **Co-Chairs**

Sam Kaywood, Alston & Bird LLP, Atlanta, GA, USA  
Alejandro Torres, Chevez, Ruiz, Zamarripa y Cia., S.C., Mexico City, Mexico

### **Speakers**

Luiz Felipe Centeno Ferraz, Mattos Filho, Veiga Filho, Marrey Jr. e Quiroga Advogados, São Paulo, Brazil  
Joaquin Kersman, Baker & McKenzie, Buenos Aires, Argentina  
Eduardo Martínez-Matosas, Gomez Acebo & Pombo, Barcelona, Spain  
Nathalie Rodriguez Paris, Hoet Pelaez Castillo & Duque, Caracas, Venezuela

11:00 a.m. – 12:30 p.m.

## **Acquisition and Reorganization of Mining Projects in Latin America**

This panel will examine the way transfers of ownership, farm-in and farm-out agreements, amalgamations, stock acquisitions and exchanges, carried interests, and reorganization structures are planned and implemented with regards to mining projects in Latin America. Taxes on mergers and acquisitions and reorganizations of mining projects in the different jurisdictions and the way to plan the most efficient transactions will be examined under the legislation in force and under potential amendments to the current dispositions.

### **Co-Chairs**

Seth J. Entin, Greenberg Traurig, P.A., Miami, FL, USA  
Monica Reyes, Reyes Abogados Asociados S.A., Bogotá, Colombia

### **Speakers**

Layla J. Aksakal, Miller & Chevalier Chartered, Washington, DC, USA  
Camilo Cortés, Cárdenas & Cárdenas, Colombia  
Javier Robalino, Pérez, Bustamante & Ponce Abogados, Quito, Ecuador  
Steve Suarez, Borden Ladner Gervais, Toronto, ON, Canada

# FRIDAY, JUNE 15

12:30 p.m. – 1:45 p.m. Luncheon and Keynote Speaker

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1:45 p.m. – 2:45 p.m.

## **Government Roundtable**

Tax administrators and policy makers will address issues, recent developments, and legislative proposals in international taxation, including recent shifts to territorial systems, transfer pricing, foreign tax credit limitations, controlled foreign corporation and other anti-deferral regimes, information exchange, withholding taxes, transparency, and joint audits of global businesses.

### **Co-Chairs**

Jaime Carey, Carey y Cía., Santiago, Chile

Susan F. Klein, Polsinelli Shughart PC, Chicago, IL, USA

Raquel Novais, Machado Meyer Sendacz & Opice Advogados, São Paulo, Brazil

### **Speakers**

Julio Pereira, SII, Santiago, Chile

Juan Carlos Rizo León, General de Grandes Contribuyentes, Mexico City, Mexico

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2:45 p.m. – 4:15 p.m.

## **Effective Global Tax Rate Planning: Focus on Latin America**

Today's multinational enterprises (MNEs) conduct their business operations globally and attempt, with their primary focus not on taxation but on business objectives, to conduct those operations as cost efficiently as possible. Given the ranges of tax rates in various countries and the emphasis on tax departments as profits centers in most MNEs, tax planning is increasingly based on structuring to minimize the MNEs global effective tax rate. The panel will discuss several examples of structures used currently in the operating, holding and finance sectors and explain how they optimize tax rates for MNEs.

### **Co-Chairs**

Elinore J. Richardson, Wolf Theiss, Vienna, Austria

Sonia Velasco Menal, Cuatrecasas, Gonçalves Pereira, Barcelona, Spain

### **Speakers**

Andres Fuentes, Banco Nacional de Mexico, S.A., Mexico City, Mexico

Daniel Hora do Paço, Petróleo Brasileiro S.A. - Petrobras, Rio de Janeiro, Brazil

Additional speakers TBA

# REGISTRATION

Register online at <http://meetings.abanet.org/meeting/tax/Miami12>

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<b>ADVANCE</b> - On or before May 18, 2012	Advance w/ Workshop	Advance w/o Workshop	Workshop Only	TOTAL (USD)
ABA, IFA, IBA, TEI, or Past Conference Attendee	\$670	\$600	\$200	
Non-Member	\$775	\$705	\$250	
Young Lawyer (under 35 years)	\$465	\$425	\$150	
Government/Academic/Nonprofit	\$465	\$425	\$150	
Full Time Law Student	FREE	FREE	FREE	
<b>REGULAR</b> - May 19 - June 8, 2012	Regular w/ Workshop	Regular w/o Workshop	Workshop Only	TOTAL (USD)
ABA, IFA, IBA, TEI, or Past Conference Attendee	\$745	\$655	\$200	
Non-Member	\$865	\$795	\$250	
Young Lawyer (under 35 years)	\$525	\$470	\$150	
Government/Academic/Nonprofit	\$525	\$470	\$150	
Full Time Law Student	FREE	FREE	FREE	

Please check the following events you plan to attend:

Thursday, June 14  
12:30 p.m. – 2:00 p.m.

☐ Networking Luncheon

6:00 p.m. – 7:30 p.m.  
☐ Networking Reception

Friday, June 15  
12:30 p.m. – 2:00 p.m.  
☐ Keynote Luncheon

## RETURN TO:

MAIL: ABA Section of Taxation, Attn: Meetings Registrar,  
740 15th Street, NW, Washington, DC 20005, USA

FAX: +1.202.662.8682

EMAIL: [tim.bradley@americanbar.org](mailto:tim.bradley@americanbar.org)

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& RUIZ  
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ABOGADOS

SOUZA, CESCON, BARRIEU & FLESCH  
ADVOGADOS

TORRES  
PLAZ &  
ARAUJO  
ABOGADOS

TOZZINI FREIRE  
ADVOGADOS

Turanzas, Bravo & Ambrosi  
Abogados Tributarios

ULHÔA CANTO

URÍA MENÉNDEZ

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