

19th LATIN AMERICA TAX CONFERENCE

FOUR SEASONS, MIAMI | FEBRUARY 26-27, 2018



The New Global Tax Landscape: Implications for Doing Business in Latin America

Day 1, 26 February

8:30 AM - 9:00 AM	Continental Breakfast
9:00 AM - 12:30 PM	<p>Training Session I: General overview of the Latin America Tax System</p> <p>Training Session II: Conference on Wealth Management Structures</p>
12:30 PM - 1:30 PM	Lunch
1:30 PM - 2:00 PM	General arrival and registration
2:00 PM - 2:15 PM	Introduction / Keynote Message
2:15 PM - 4:15 PM	<p>Plenary Session 2018 Latin America Tax Update</p> <p>In this comprehensive session, tax practitioners from Latin America will highlight and discuss the most significant developments affecting the region over the last year. Special focus will be placed in jurisdictions that witnessed reforms during the year, including actions taken as a result of the BEPS project.</p> <p>(Focus on: Argentina, Brazil, Chile, Colombia, Mexico, Peru & Venezuela)</p>
4:15 PM - 4:30 PM	Refreshment break



4:30 PM - 6:00 PM

Breakout Sessions I

1. Hot Topics in Europe (BEPS Implementation, State Aid, Anti Tax Avoidance Directive and Unilateral Initiatives).

This session will focus on the status of the significant changes that the EU tax system is undergoing, covering topics such as State Aid, EU transparency initiatives, and the implementation of regulations based on the BEPS project and the European Anti Tax Avoidance Initiative.

2. Latin America Tax Developments for the Oil & Gas and Infrastructure Sectors

This panel will focus on the main tax trends affecting the infrastructure and oil & gas business industry across Latin America. Structuring alternatives, special tax and customs regimes, transfer pricing and local tax regulatory and audit developments will be addressed through the discussion and analysis of case studies related to the industry.

3. Evaluating Tax Incentives in Latin America

A fast paced overview of the most relevant tax incentives available in the Latin America jurisdictions, with a practical approach to the opportunities and challenges that tax practitioners commonly face. Planning strategies will be highlighted, with a focus on providing a snapshot of key developments and a discussion of successful experiences related to claiming and enjoying tax incentives across the region. The new Mexican Special Economic Zones will be discussed in detail.

4. Executive Compensation and Benefits - Social Security & Tax Issues

This panel will discuss potential tax and social security issues arising from compensation and benefits such as stock options, restricted stock units and others. The panelist will cover withholding obligations applicable to Latin America companies, conditions for deductibility of payments and the taxation applicable to individuals. Emphasis will be on key local employees and directors as well as on the particularities applicable to expatriates.

6:15 PM - 7:30 PM

Cocktail Reception

Day 2, 27 February

8:30 AM - 9:00 AM

Registration and continental breakfast

9:00 AM - 10:30 AM

Plenary Session:

Transfer Pricing Developments in Latin America: BEPS Implementation and Controversy Trends

In this session, the panel will present a comprehensive update on recently enacted and proposed regulations stemming from the BEPS project in connection with transfer pricing. Several case studies based on actual transfer pricing audits in different Latin American jurisdictions will also be presented, focusing on both audit defense strategies and the possibility of achieving relief from possible double taxation resulting from transfer pricing assessments.

(Focus on: Argentina, Brazil, Chile, Colombia, Mexico, Peru & Venezuela)

10:30 AM - 11:00 AM

Refreshment break



11:00 AM - 12:30 PM

Breakout Sessions II

5. 2018 U.S. Tax Reform and its Impact in Latin America

In this session, the panel will review the United States tax reform. A deep dive will be taken into the issues relevant to U.S. multinationals with Latin America operations, in addition to the main effects on foreign corporations operating in the U.S.

6. A look into the Multilateral Instrument in Latin America

With the OECD Multilateral Instrument (and its Explanatory Statement), the tax treaty landscape is likely to change in material ways for many taxpayers. This session will discuss key aspects of the Multilateral Instrument and the state of play of the Latin American countries regarding the adherence to this instrument and the implications for companies operating in the region.

7. Latin America Tax Developments for the Technology, Media and Telecommunications Industry

This panel will focus on the main tax trends affecting the technology, media and telecommunications industry across Latin America. Structuring alternatives, special tax and customs regimes, transfer pricing and local tax regulatory and audit developments will be addressed through the discussion and analysis of case studies related to the industry.

8. Latin America Tax Developments for the Consumer Goods & Retail Industry

This panel will focus on the main tax trends affecting the consumer goods & retail industry across Latin America. Structuring alternatives, special tax and customs regimes, transfer pricing and local tax regulatory and audit developments will be addressed through the discussion and analysis of case studies related to the industry.

12:30 PM - 2:00 PM

Lunch / Round Table

The State of Play of Free Trade Agreements - Round Table

2:00 PM - 3:30 PM

Breakout Sessions III

9. What could happen?: Consequences of M&A and post-acquisition integration from a tax perspective.

Composed of M&A and tax professionals, this panel will review all the consequences of mergers and acquisitions and post-acquisition integration from a tax perspective and how do the Latin American tax authorities have been auditing these operations.

10. PE and Profit Attribution - From Preventing "Double Non-Taxation" to Triggering Triple Taxation—or More?

The OECD's new standard for defining permanent establishments has created a risk that a company's profits could be taxed multiple times as many jurisdictions target the same income stream. This session will examine the status of regulations and tax audits in connection with permanent establishments in Latin America, focusing on the circumstances under which PE will be triggered and how profits should be attributed to new forms of PEs under the most recent guidance.



11. Current developments in indirect taxation in Latin America and implications for Supply Chain Structures

This panel will discuss recent Latin America trends and developments with indirect taxes, including value-added taxes (VAT), goods and services taxes (GST) and other consumption/transaction taxes. This panel will discuss how these recent developments impact multinational companies and strategies for dealing with these trends in the context of cross-border planning and the structuring of supply chains.

12. Tax Reform in _____. This session will be dedicated to a detailed analysis of the country in the region that implemented the major tax changes as of the time of the conference.

3:30 PM - 4:00 PM

Refreshment break

4:00 PM - 5:00 PM

Final Plenary Session:

Are you ready?: Tax Audits & Dispute Resolutions for Latin America

While the world continues to shrink, different tax authorities still maintain different audit approaches. In this session our practitioners will discuss tax audit trends and approaches in various jurisdictions in Latin America, examining the pros and cons of alternative dispute resolution versus litigation. A practical overview of the available mechanisms to avoid double or undue taxation, including MAPs, will be provided. Finally, experienced tax litigation specialists will discuss the status of cross-border exchange of information in the region and its impact on the tax audits performed by the tax authorities.

(Focus on: Argentina, Brazil, Chile, Colombia, Mexico, Peru & Venezuela)

5:00 PM - 5:15 PM

Closing remarks and take away ideas of the conference.

Day 3, 28 February

One-to-one meetings

We are also pleased to offer one-to-one meetings with our tax practitioner on Wednesday, March 22, 2017. These meetings are designed to allow our clients and friends to discuss topics and issues of greatest concern to their companies. Space is limited, meetings are assigned in a first registered- first scheduled basis.