A conference presented by the IBA Taxes Committee, supported by the
IBA Latin American Regional Forum

Annual IBA
The New Era of
Taxation Conference

21–22 September 2023, Rio de Janeiro

Topics include:
• Adhesion of Brazil to the OCDE and its tax implications
• Analysis of the new Brazilian transfer pricing rules
• Global M&A - capital gains taxation on indirect sales
• Sports and taxes: cross-border transactions and investment opportunities in the SAF
• Pillar II: Tax burden of the affiliates of MNEs from OECD member countries
• International expansion of startups and tax challenges
• Structuring pre-migration planning for HNIs and families
• Taxation on digital services and trades
• The role of green taxes

BOOK NOW AT WWW.IBANET.ORG/CONFERENCE-DETAILS/CONF2367
REGISTER BEFORE 11 AUGUST 2023 TO RECEIVE EARLY REGISTRATION DISCOUNTS
Programme

Conference Co-Chairs
Roberto Duque-Estrada  Brigagão Duque-Estrada Advogados, Rio de Janeiro
Fernando Tonanni  Machado Meyer Advogados, São Paulo; Scholarship Officer, IBA Taxes Committee

Organising Committee
Antonietta Alfano  Maisto e Associati, Rome
Thais de Barros Meira  BMA Advogados, São Paulo
Delcia Capocasale Puga  Cuatrecasas, Barcelona
Chloe Delion  CMS-Bureau Francis Lefebvre Avocats, Paris
Mariana Eguiate Morett  Sanchez Devanny, Mexico City
Torsten Engers  Flick Gocke Schaumburg, Frankfurt; Corporate Counsel Forum Liaison Officer, IBA Taxes Committee
Mario Gorziglia  Prieto Abogados, Santiago; Membership Officer - South America, IBA Taxes Committee
Jennifer A Migliori  Duane Morris, Miami, FL
Leandro Passarella  Passarella Abogados, Montevideo
Gouri Puri  Shardul Amarchand Mangaldas, New Delhi
Adrian Rodriguez-Piedrahita  Brigard & Urrutia, Bogota

Thursday  21 September

0800 – 1600  Registration

0830 – 0845  Welcome address

0845 – 1030  Adhesion of Brazil to the OCDE: critical analysis of the new Brazilian transfer pricing rules by the major trading and investment partners

Session Co-Chairs
Thais de Barros Meira  BMA Advogados, São Paulo
Lars Gläser  Glaeser Law Tax Boutique, Vienna

Speakers
Alex Cordova  Rodrigo Elias & Medrano Abogados, Lima
Ivan Garcia Ferreira  Siemens, São Paulo
Claudia Pimentel  Receita Federal do Brasil, Brasilia
Victor Polizzielli  KLA, São Paulo
Pallav Raghuvanshi  Greenberg Traurig, New York City, NY

1030 – 1100  Coffee/tea break

1100 – 1230  Global M&A transactions and indirect sale for capital gains taxation - how to deal with the attribution of price and lack of regulation

Developing countries have been concerned that offshore indirect transfers can be used to avoid capital gains taxation in the country where the underlying assets are located. Famous tax controversies include the Vodafone case in India, acquisition of Petrotech in Peru, acquisition of Minera Disputada Las Condes by Anglo American in Chile and the Zain case in Uganda. Several countries, including Argentina, Brazil, Chile, India and Peru, have implemented rules for taxation of indirect transfers or challenging transactions reputed as abusive tax planning. This panel will discuss the impact of taxation of indirect transfers on global M&A transactions, including issues around thresholds for triggering tax in the source country, valuation of underlying assets, rules on real estate thresholds, attribution of capital gains, interface of indirect transfer rules with tax treaties and enforcement rules to collect tax liability.

Session Co-Chairs
Delcia Capocasale Puga  Cuatrecasas, Barcelona
Gouri Puri  Shardul Amarchand Mangaldas, New Delhi

Speakers
Rodrigo Brunelli Machado  Ulhoa Canto, São Paulo
Manuel Jose Garces  Carey, Santiago
Kirstin Hoenderken  Loyens & Loeff, Amsterdam
Daniela Rey  Bruchou & Funes de Rioja, Buenos Aires
Carolina Rozo  Philippi Prietocarrizosa Ferrero DU & Uria, Bogota; Young Lawyers Programme Officer, IBA Taxes Committee

1230 – 1400  Lunch

1400 – 1530  Sports and taxes - taxation of SAF / capital gains on international transfer of athletes and compensation structures (star companies)

Football is Brazil’s national passion. A recent legislation has passed regulating the incorporation of football corporations (‘SAFs’), opening room for a significant number of new investment opportunities. Since last year, foreign investors have been acquiring stakes of traditional football clubs and negotiating the acquisition of rights to explore the Brazilian national league. Given that substantial amounts of money are part of the game – player transfers, image rights, TV quotas, licensed products, bets and so on – this has sparked the interest of tax administration to increase the collection of taxes internally and on cross-border transactions. The panel will discuss with internationally experienced professionals tax issues arising from investment structures in Brazil and other countries, the remuneration of players and the international transfers and loan of players among other topics.
Thursday  continued

Session Co-Chairs
Roberto Duque-Estrada  Brigagão Duque-Estrada Advogados, Rio de Janeiro
Carsten Schlotter  Flick Gocke Schaumburg, Bonn

Speakers
Bruno Arez Martins  Eversheds Sutherland, Lisbon
Devon Bodoh  Weil Gotshal & Manges, Washington, DC
Andrea Gallizioli  Gatti Pavesi Bianchi Ludovici, Milan; Session Reporters Liaison Officer, IBA Taxes Committee
Luis Fernando Pamplona Novaes  Nemetz Kuhnen Dalmarco & Pamplona Novaes, Blumenau

1530 – 1600  Coffee/tea break

1600 – 1730
The analysis of the tax burden of the affiliate of MNEs from OECD member countries - definition of corporate taxes and tax benefits

Session Co-Chairs
Antonietta Alfano  Maisto e Associati, Rome
Juan Manuel Iglesias  Mitrani Caballero & Ruiz Moreno, Buenos Aires

Speakers
Carolina Fuensalida  Fuensalida & Del Valle Abogados, Santiago
Ana Carolina Monguilod  i2a law firm, São Paulo
Ryan Rabinovitch  Fasken Martineau DuMoulin, Montreal, QC; Membership Officer - North America, IBA Taxes Committee
Ana Paula Saunders  Vale, Rio de Janeiro

1930 – 2200  Conference dinner
Ticket price: US$99
0830 − 1600  **Registration**

0900 − 1030  **Crypto currency, digital platforms and metaverse - taxation on digital services and trades**

*Session Co-Chairs*
Clemens Philipp Schindler  Schindler Rechtsanwälte GmbH, Vienna
Michael Angelo Silva  McDermott Will & Emery, Miami, FL

*Speakers*
Ramona Azzopardi  WH Partners, Ta’ Xbiex
Eduardo Michan  Galicia Abogados, Mexico City
Daniel Paiva Gomes  Vieira Drigo Vasconcellos Paiva Gomes, São Paulo
Alessandra Sanelli  Banca d’Italia, Rome

1030 − 1100  **Coffee/tea break**

1100 − 1230  **Challenges of structuring pre-migration planning for HNI and families**

There could be many reasons why high-net-worth individuals would want to relocate; among others, business, education or tax may drive them to new jurisdictions. There are many jurisdictions which appear to be in a race to attract talent and wealth. These jurisdictions are prepared to offer incentives such as golden visas and tax incentives. There could be consequences due to change in domicility or tax residence, and implications on existing trust structures relating to the governing law. There are also non-tax issues that would impact on those migrating, including succession law, pre-nuptial agreements and lasting power of attorney. Ultimately, safety, security and certainty may be the key determinants motivating migratory plans. The panel will explore these migratory issues and the consequential impact that they will give rise to for the wealthy.

*Session Co-Chairs*
Jennifer Migliori  Duane Morris, Miami, FL
Gurbachan Singh  GSM Law, Singapore; Treasurer, IBA Taxes Committee

1230 − 1400  **Lunch**

1400 − 1530  **From traditional sources to renewables: the role of green taxes**

*Session Co-Chairs*
Francesco Gucciardo  Aird & Berlis, Toronto; Vice-Chair, IBA Taxes Committee
Leonardo Homsy  Mattos Filho, Rio de Janeiro

*Speakers*
Laura Castello Branco  Hydro, Rio de Janeiro
Bruna Marrara  Machado Meyer, São Paulo
Meyyappan Nagappan  Trilegal, Mumbai
Joe Sullivan  Covington & Burling, Washington, DC

1530 − 1600  **Coffee/tea break**

1600 − 1730  **New developments in structuring investments in and expansion of start-ups**

*Session Co-Chairs*
Mariana Eguiarte Morett  Sanchez Devanny, Mexico City
Heather Ripley  Alston & Bird, New York City, NY; Scholarship Officer, IBA Taxes Committee

*Speakers*
Rodolfo Araujo  iFood, São Paulo
Ana Carolina Carpinetti  Pinheiro Neto Advogados, São Paulo
Maria Mercedes Hoyos  DiDi, Bogota
Barry McGettrick  Matheson, Dublin
Luis Suarez de Centi  Uria Menendez, Madrid

1730 − 1745  **Closing remarks**

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**IBA Harassment Policy**
IBA conferences provide unrivalled professional development and network-building opportunities for international legal practitioners and their professional associates. The IBA values the participation of every delegate and member of the IBA and wants all attendees to have an enjoyable and fulfilling experience. Accordingly, all conference attendees are expected to show respect and courtesy to other attendees, IBA staff and those involved with hosting the events throughout the conference and at all conference events, receptions, and parties, whether officially organised by the IBA or others. All delegates, guests, attendees, speakers, exhibitors, staff and volunteers at any IBA event are required to conform to the IBA Harassment Policy.

See [www.ibanet.org/conferences/harassment-policy.aspx](http://www.ibanet.org/conferences/harassment-policy.aspx)

**Continuing Professional Development / Continuing Legal Education**
For Conference delegates from jurisdictions where CPD/CLE is mandatory, the IBA will provide a Certificate of Attendance for the Conference. Subject to CPD/CLE requirements, Conference delegates can use this to obtain the relevant number of hours’ accreditation. The number of CPD/CLE hours available may vary depending on the rules applied by the members’ bar association/law society on time recording criteria.

A Certificate of Attendance is available to Conference delegates on request. Please ask at the IBA conference registration desk for information on how to obtain the certificate.
Information

Date
21−22 September 2023

Venue
Fairmont Copacabana Hotel
Av Atlantica 4240 - Copacabana
Rio de Janeiro, Brasil
Tel: +55 (21) 2525 1232
Website: www.fairmont.com/copacabana-rio

Language
All conference working sessions and conference materials will be in English.

How to register
Register online by 8 September at www.ibanet.org/conferencedetails/CONF2367 and make payment by credit card to avail of the ten per cent online registration discount or complete the attached registration form and return it to Camila Campelo at camila.campelo@int-bar.org. You should receive emailed confirmation of your registration within five days; if you do not please contact Camila Campelo.

Fees
Online registrations received:

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After 8 September registrations must be received in hard copy at the IBA office.

Hard copy registration forms and fees received:

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* The IBA Corporate Group Member is a reduced rate offered to the in-house legal department of international corporations. This rate is only applicable if your company has a corporate group membership with the IBA.

** By paying the non-member fee, we welcome you as a delegate member of the IBA for the year in which this conference is held, which entitles you to the following benefits:
(1) Password access to certain parts of the IBA website.
(2) Receipt of IBA E-news and access online versions of IBA Global Insight.
(3) Pay the member rate for any subsequent IBA conference registrations for this calendar year.
(4) Take advantage of IBA Special Offers.

A reduced rate is offered to lawyers who are over the age of 65, have been an IBA member for more than 20 years and are no longer practising law.

Full payment must be received in order to process your registration.

Fees include:

- Attendance at all working sessions on 21 and 22 September
- Conference materials, including any available speaker’s papers presented at the conference
- Access to the above conference working materials from the IBA website (www.int-bar.org) approximately seven days after the conference
- Lunches on Thursday and Friday
- Coffee/tea during breaks

Guest fee includes:

- The opportunity to purchase a ticket to the Conference dinner on 21 September

A guest must not be a member of the legal profession or seek to use the Conference as a business networking opportunity. Access to working sessions is not permitted for guests. Checks are made to ensure members of the legal profession are not registered as guests, if this is the case, registration will be refused unless the guest registers as a full delegate for the conference. Only registered guests (ie, those paying the guest fee) are eligible to participate in the social programme.

List of participants
In order for your name to appear in the list of participants, which will be made available seven days prior to the conference, your registration form must be received by 8 September at the latest.

Live delegate search
Delegates are able to use the live delegate search via the IBA website, in order to use this function delegates will need to be logged into their MyIBA. This will allow search access to up-to-date attendance lists.

Registration confirmation
All documentation regarding your attendance at the conference can now be obtained from the IBA website. Upon receipt of your payment for the conference a confirmation email will be sent containing instructions on how to download the documents. Registration confirmation will not be distributed by post.
Photography and filming
Certain sessions and/or social functions may be photographed and/or filmed and some of this content may be used for future IBA marketing materials, member communications, products or services. Should you have any concerns with regard to this, or do not wish to be featured in any of these materials please contact the IBA Marketing Department on ibamarketing@int-bar.org

Promotional literature
Please note that no individual or organisation may display or distribute publicity material or other printed matter during the conference, unless by prior arrangement with the IBA. Organisations and companies wishing to discuss promotional opportunities should contact the Sponsorship Department at sao.paulo@int-bar.org

Payment of registration fees by bank transfer or BACS payment
Registration forms received without proof of payment will NOT be processed until proof of payment has been received.
US dollars: by bank transfer to the IBA account at the National Westminster Bank, St James’s & Piccadilly Branch, 208 Piccadilly, London W1A 2DG, United Kingdom.
SWIFT address NWKBGB2L, IBAN GB85NWKB60730101286498

Please ensure that a copy of the bank transfer details is attached to your registration form.

Online credit card payments: by Visa, MasterCard or American Express. No other cards are accepted.

PLEASE ENSURE THAT YOUR NAME AND ‘CONF2367TAX’ APPEAR ON ANY TRANSFER OR DRAFT.

No deductions or withholdings
All fees payable to us by you in accordance with the terms contained in this ‘Information’ section shall be paid free and clear of all deductions or withholdings whatsoever. If any deductions or withholdings are required by law to be made from any fees payable to us by you under the terms contained in this ‘Information’ section you shall pay such sum as will, after the deduction or withholding has been made, leave us with the same amount as we would have been entitled to receive in the absence of any such requirement to make a deduction or withholding.

If we obtain the benefit of any tax credit or other relief by reference to any such deductions or withholdings, then we shall repay to you such amount as, after such repayment has been made, will leave us in no worse position than we would have been had no such deductions or withholdings been required.

Conference sell-outs
The IBA places its conference in venues of a suitable size for the event; however there are times when our conferences may sell out. Should this happen, prospective delegates will be informed and a waitlist will operate. The waitlist will function on a ‘first come, first served’ basis, subject to receiving registered delegate cancellations. The IBA will not be liable for any travel or accommodation expenses incurred by an individual who travels to the conference without a confirmed place at the event.

Cancellation of registration
If cancellation is received in writing at the IBA office by 11 August 2023, fees will be refunded less a 25 per cent administration charge. Refunds will be made minus any monies owed to the IBA. We regret that no refunds can be made after this date. Registrations received after 11 August will not be eligible for any refund of registration fees.

Provided you have cancelled your registration to attend an IBA conference in accordance with the terms of the ‘cancellation of registration’ clause included in the ‘information’ section of the relevant conference programme, you must then confirm to us in writing at the IBA office as soon as possible but in no event later than one year (12 calendar months) from the date of any such conference all necessary details to enable any reimbursement owed to you to be paid. We regret that no refunds will be made after the date that is one year (12 calendar months) after the date of the relevant conference.

Hotel accommodation
A limited number of rooms have been reserved at the Fairmont Copacabana Hotel for the nights of 19, 20 and 21 September.

Fairmont Copacabana Hotel
Av Atlantica 4240 - Copacabana
Rio de Janeiro, Brasil
Tel: +55 (21) 2525 1232
Website: https://all.accor.com/

The following rates are per room, per night and inclusive of breakfast. Service charges and local taxes are not included.

City view - single room R$1,398,00 (approx. US$280)
City view - double room R$1,503,00 (approx. US$300)
Deluxe ocean view - single room R$1,848,00 (approx. US$370)
Deluxe ocean view - double room R$1,953,00 (approx. US$390)

Reservations are subject to availability.

Weather
The climate in Rio de Janeiro in mid-September is generally warm, humid and a little damp, with daily highs around 25°C (77°F).

Travel arrangements and visas
Participants are responsible for making their own travel arrangements. It is recommended that you check your visa requirements with your local embassy or consulate. We are unable to dispatch visa invitation letters to support your visa application prior to receipt of your registration form and full payment of registration fees.

Please apply for your visa in good time.

Vaccine
Please, check with your local health agency if yellow fever and Covid-19 vaccinations are mandatory for your inbound or outbound travel to Brazil.

Airport
Aeroporto Internacional Antonio Carlos Jobim (Galeão) is located approximately 12,5 miles north of Rio de Janeiro city centre.

Taxi
The best form of transport available from the airport to the Fairmont Copacabana Hotel is by taxi. The journey costs around US$20, plus tip. It takes approximately 50 minutes.

Please contact the reservations department at copacabana.reservations@fairmont.com and mention promo code IBA23 to make your reservation under the discounted fee. The hotel requires the guarantee through a credit card to secure your reservation, in case of no show and late cancellations.

Any cancellation or modification must be made 30 days prior arrival to avoid any penalty charge of 1-night stay. The same applies for no-shows.

Delegates are responsible for making accommodation reservations and entering into an agreement with the hotel regarding credit card guarantees, cancellation terms and conditions, and room rates (should these differ from the special IBA rate). The IBA cannot accept responsibility for hotel accommodation disputes between a delegate and the hotel. For hotel accommodation disputes between a delegate and the hotel.

 Unauthorized accommodation agents
The IBA is not using any travel or accommodation agents for this conference. To make your reservation please contact any of the six hotels directly. Those are the only official accommodation booking systems.

Disabled access
The Fairmont Copacabana Hotel is wheelchair accessible. Please notify us if you require special assistance.
Dates to remember

- **11 August** is the date by which your registration form and payment must be received at the IBA office if you are taking advantage of the early registration fee and is the date by which any cancellation must be received at the IBA office in order for fees to be refunded, less a 25 percent administration charge. No refunds can be made after this date.

- **8 September** is the date by which your registration form and payment must be received at the IBA office in order for your name and company to be included in the list of participants, which will be made available seven days prior to the conference. After this date no registration forms can be accepted at the IBA office – please therefore register at the conference.

The organisers may at any time, with or without giving notice, in their absolute discretion and without giving any reason, cancel or postpone the conference, change its venue or any of the other published particulars, or withdraw any invitation to attend. In any case, neither the organisers nor any of their officers, employees, agents, members or representatives shall be liable for any loss, liability, damage or expense suffered or incurred by any person, nor will they return any money paid to them in connection with the conference unless they are satisfied not only that the money in question remains under their control but also that the person who paid it has been unfairly prejudiced (as to which, decision shall be in their sole and unfettered discretion and, when announced, final and conclusive).

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**Social programme**

**Thursday 21 September**

1930 – 2200

**Conference dinner**

Ticket price: US$99

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**What will IBA 2023 offer you?**

- Access 5,000+ attendees representing over 2,700 law firms, corporations, governments and regulators from more than 130 jurisdictions
- Hear from leading international figures, government officials, general counsel and experts from across all practice areas and continents
- Opportunities to win more work and referrals at the world’s best networking and business development event for lawyers and law firms
- Save time and money by meeting all of your legal contacts under one roof

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**Register now:** Visit: www.ibanet.org/conference-details/CONF2244

To receive details of all exhibiting and sponsorship opportunities for the IBA Annual Conference in Paris, email: andrew.webster-dunn@int-bar.org
Registration form

Annual IBA The New Era of Taxation Conference
21–22 September 2023   Fairmont Copacabana Hotel, Rio de Janeiro, Brazil

Please read the ‘Information’ section before completing this form and return it together with your bank transfer to Camila Campelo at the address overleaf.

REGISTER ONLINE AT WWW.IBANET.ORG/CONFERENCE-DETAILS/CONF2367 TO MAKE IMMEDIATE AND SECURE PAYMENT BY CREDIT CARD AND OBTAIN A 10 PER CENT DISCOUNT ON THE FEES BELOW

PERSONAL DETAILS (Please attach your business card or write in block capitals)

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Name and country to be shown on badge (if different from above) __________________________________________

IBA Membership number (if applicable) ______________________ Date of birth _________________

Firm/company/organisation ________________________________________________________________

Address ________________________________________________________________________________

Country __________________________________________

Tel __________________________________ Fax __________________________________________

Email __________________________________________________________________________________

Guest

Guests are not entitled to attend the working sessions. No member of the legal profession may be registered as a guest.

SPECIAL DIETARY REQUIREMENTS

If you have special dietary requirements, due to allergen intolerances, medical, religious reasons or a life choice, please specify the requirement below. The IBA is unable to cater for dietary requirements other than for the above reasons.

☐ Please tick box if you have allergen intolerances and specify __________________________________

☐ Please tick box if your guest has allergen intolerances and specify _________________________________

Please state all other dietary requirements clearly, i.e. I am a vegetarian; I do not eat red meat.

Disclosure of dietary information denotes you have agreed to the IBA sharing this information with relevant third parties who are providing catering on our behalf.

TO OBTAIN A TEN PER CENT DISCOUNT ON THE FEES BELOW,
PLEASE REGISTER BY 11 AUGUST ONLINE AT WWW.IBANET.ORG/CONFERENCE-DETAILS/CONF2367
IBA MEMBERS CAN REGISTER ONLINE BY 11 AUGUST FOR US$770
PLEASE SEE ‘INFORMATION’ FOR FURTHER ONLINE REGISTRATION DETAILS.

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SOCIAL FUNCTIONS

Conference dinner on 21 September  
Number of tickets __________ @US$99

One Conference dinner ticket for each delegate and registered guest is permitted.

Social function ticket reservations are subject to availability and cannot be guaranteed unless payment has been received before 11 August.

*THE IBA CORPORATE GROUP MEMBER IS A REDUCED RATE OFFERED TO THE IN-HOUSE LEGAL DEPARTMENT OF INTERNATIONAL CORPORATIONS. THIS RATE IS ONLY APPLICABLE IF YOUR COMPANY HAS A CORPORATE GROUP MEMBERSHIP WITH THE IBA.

**JOIN THE IBA TODAY AND REGISTER FOR THIS CONFERENCE AT THE IBA MEMBER RATE. PLEASE FIND THE MEMBERSHIP APPLICATION FORM AT WWW.IBANET.ORG.

A REDUCED RATE IS OFFERED TO LAWYERS WHO ARE OVER THE AGE OF 65, HAVE BEEN AN IBA MEMBER FOR MORE THAN 20 YEARS AND ARE NO LONGER PRACTISING LAW. PLEASE CONTACT THE IBA OFFICE FOR FURTHER INFORMATION.

FULL PAYMENT MUST BE RECEIVED IN ORDER TO PROCESS YOUR REGISTRATION.
PLEASE NOTE THAT REGISTRATIONS ARE NOT TRANSFERABLE.

TOTAL AMOUNT PAYABLE  US$

METHODS OF PAYMENT

By credit card
Register online at www.ibanet.org/conference-details/conf2367 and make immediate and secure payment by credit card

Note: please do not send your credit card details on the registration form or within an email or fax.

By bank transfer and BACS payment
Registration forms received without proof of payment will NOT be processed until proof of payment has been received.

US dollars: by bank transfer to the IBA account at the National Westminster Bank, St James's & Piccadilly Branch, 208 Piccadilly, London W1A 2DG, United Kingdom.
SWIFT address NWBKGB2L, IBAN GB55NWBK60730101286498

Please ensure that a copy of the bank transfer details is attached to your registration form.
Use the exchange rate prevailing at the time of registration.

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The International Bar Association (IBA), established in 1947, is the world’s leading organisation of international legal practitioners, bar associations, law firms 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 more than 80,000 individual lawyers and more than 190 bar associations and law societies spanning over 170 countries.

Inspired by the vision of the United Nations, the IBA was founded in the same spirit, just before the Universal Declaration of Human Rights was proclaimed in 1948.

The IBA covers all practice areas and professional interests, providing members with access to leading experts and up-to-date information, enabling them to better represent their clients’ interests.

Through its various committees, fora and task forces, the IBA facilitates the exchange of information and views among its members as to laws, practices and professional responsibilities relating to the practice of law around the globe.

**IBA Taxes Committee overview**

The Taxes Committee encourages interface between international tax specialists and promotes the building of networks among tax lawyers worldwide to assist them in better serving the interests of their clients. The committee is divided informally into four practice group areas: Income Taxes, Other Taxes, Tax Litigation and Employee Benefits.

Members are encouraged to contribute to the committee newsletter which is published two to three times per year and to present papers at committee conferences and seminars. The committee also offers tax executives a forum, in its Tax Executives group, to exchange expertise and skills with their colleagues in industry on topics of special interest.

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