Annual IBA
The New Era of Taxation Conference

21–22 September 2023, Rio de Janeiro

Topics include:
• Adhesion of Brazil to the OECD 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

Thursday 21 September

0800 – 1600 Registration

0830 – 0845 Welcome address

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

In recent years, Brazil has taken significant steps towards becoming a member of the Organization for Economic Co-operation and Development (OECD). As part of this process, the country has implemented new transfer pricing rules that aim to align its tax practices with international standards. However, this move has not been without its challenges and implications for Brazil’s major trading and investment partners. The panel will examine the effects of these rules on multinational corporations and investors, with experts offering a diverse range of insights. Join us for this enlightening exploration of Brazil’s OECD journey and its broader global economic impact.

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 Polizzelli KLA, São Paulo
Pallav Raghuvashti 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

Thursday continued

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.

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 Gallizzioli  
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

The tax burden shouldered by affiliates of multinational enterprises (MNEs) operating within OECD member countries is a complex issue of considerable significance in today’s globalised economy.

By focusing on the nuances of corporate taxes and tax benefits, we’ll elucidate these topics and their role in shaping fiscal policy and business strategies.

Our panel of experts will provide their insights on the definition of corporate taxes, the taxonomy of tax benefits, and how these elements collectively shape the overall tax obligation of MNE affiliates. The discussion will also explore potential avenues for tax optimisation, the dynamics of international tax competition, and the regulatory challenges in harmonising tax rules among OECD member countries.

Session Co-Chairs

Antonietta Alfano  
Maisto e Associati, Rome

Juan Manuel Iglesias  
Mitran 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

Conference supporter

CESA 40 ANOS
Crypto currency, digital platforms and metaverse – taxation on digital services and trades

As we navigate an era of unprecedented digital transformation, understanding the tax dynamics associated with it becomes crucial. Our panel will take a deep dive into the taxation challenges and complexities associated with transactions within cryptocurrencies, digital platforms, and the emerging metaverse. This exploration underscores the need for comprehensive, equitable tax laws that keep pace with rapid technological advancements. Our panel of experts will offer insights into existing tax legislation, highlight potential gaps, discuss the need for consistency across jurisdictions, and explore the economic implications of these digital phenomena, all while providing strategies to navigate the contemporary tax landscape.

**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

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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 domicity 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

**Speakers**
Tiago Cassiano Neves  Kore Partners, Lisbon
Chloe Delion  CMS-Bureau Francis Lefebvre Avocats, Neuilly-sur-Seine
Carlos Orsolon  Demarest Advogados, São Paulo
Luca Romanelli  AndPartners Tax and Law Firm, Rome

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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)
From traditional sources to renewables: the role of green taxes

The climate crisis is a topic of extensive international discussion, emphasised by the signing of the Paris Agreement in December 2015. The Agreement, signed by 196 countries, aims to reduce carbon emissions primarily through the transition from traditional energy sources to renewable ones. These aims are further reflected in policies adopted by governments around the world, such as the European Green Deal, approved in 2020, which seeks to make the European Union climate-neutral by 2050. Governments worldwide are progressively leveraging tax mechanisms to meet their environmental goals. Several nations have introduced tax benefits to encourage eco-friendly behavior, increase clean energy investments and foster sustainable growth in green energy, and some have also implemented particular charges, tariffs, or energy and environment-related taxes to discourage harmful practices.

In this context, our expert panel will debate how governments from various jurisdictions are striving to foster and stimulate investment in clean, renewable energy through tax policies and incentives, the practical impact that these measures could have on an enterprise’s return on investment and the opportunities these incentives and programmes present to impact investors.

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

New developments in structuring investments in and expansion of start-ups

In an environment where start-ups are becoming increasingly integral to the economy, understanding the fiscal dynamics of investment structures and their expansion is essential. In this context, our panel will delve into the cutting-edge developments in fiscal planning related to start-up investments and their growth. We will shed light on the tax implications that stem from different investment architectures, address the challenges therein, and explore the innovative solutions that have emerged. Our exploration will include an in-depth analysis of the complex interplay between taxation policy, investment growth, and start-up expansion, with the aim of providing valuable insights for investors, entrepreneurs, and those practicing tax law.

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  Unia Menendez, Madrid

Closing remarks

The IBA, its officers and staff accept no responsibility for any views expressed, presentations or materials produced by delegates or speakers at the Conference.
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.

If you would like to become a full or general member of the IBA, which includes membership of one committee or more – and inclusion in and access to our membership directory – we encourage you to do so now in order to register for this conference at the member rate. Full details of how to join can be found 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.

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 (i.e., 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 NWBKGB2L, IBAN GB55 NWBK60730101286498

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.

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.

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.

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<td>City view - double room</td>
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<td>Deluxe ocean view - double room</td>
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Reservations are subject to availability.

Unauthorised 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.
Social programme

Thursday 21 September
1930 – 2200

Conference dinner
Ticket price: US$99

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).

The 2023 Annual Conference will be held in Paris, the capital city of France and one of the world’s leading centres for finance, diplomacy, commerce, fashion, gastronomy, science and the arts. Paris, known as ‘the City of Lights’, is a major European business hub, and the location of the European head office for 75 per cent of large, 500+ employee, multinational companies in Europe. Paris is home to more Fortune 500 companies with European operations than any other city in Europe.

With the IBA Annual Conference located at the crossroads of Europe, with easy travel links to other European capitals, and with an abundance of business and networking opportunities on offer, Paris will be a fantastic location for the largest, most prestigious event for international lawyers.

**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

**REGISTER NOW** : Visit: [www.ibanet.org/conference-details/CONF2244](http://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
The 2023 Annual Conference will be held in Paris, the capital city of France and one of the world’s leading centres for finance, diplomacy, commerce, fashion, gastronomy, science and the arts.

Paris, known as ‘the City of Lights’, is a major European business hub, and the location of the European head office for 75 per cent of large, 500+ employee, multinational companies in Europe.

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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.

HARD COPY REGISTRATION FORMS AND FEES RECEIVED:

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

Conference dinner on 21 September  

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.

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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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