

14TH ANNUAL

U.S. AND LATIN AMERICA TAX PRACTICE TRENDS

MANDARIN ORIENTAL HOTEL • MIAMI

JUNE 15-17, 2022

WEALTH MANAGEMENT WORKSHOP • JUNE 15

CRYPTOCURRENCY WORKSHOP • JUNE 15



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INFORMATION

VENUE

Mandarin Oriental, 500 Brickell Key Dr, Miami, FL 33131

Tel: (305) 913-8288

Website: <http://www.mandarinoriental.com/miami/>

REGISTRATION

Registration for the Workshops and Conference will be available in the Ballroom Foyer of the Mandarin Oriental Hotel at 10:00 a.m. on Wednesday, June 15. All individuals attending any part of the Workshops and Conference must register and pay the applicable fee. Shared registrations are not permitted.

WIFI ACCESS

Complimentary WiFi access is available to all attendees using the following network and password.

Network: MandarinOriental

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MOBILE APPLICATION

Use your smart phone or tablet to scan the QR code or visit <http://ambar.org/taxapps> to download the mobile app. Search “U.S. and Latin America Tax Practice Trends” within the app to view the program, create a personalized agenda, search speakers and receive updates throughout the conference.

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INFORMATION

CONFERENCE MATERIALS

Materials for the Workshops and Conference are available at the following website:

www.americanbar.org/groups/taxation/events_cle/meeting_materials/22latin_materials

EXHIBITORS

The following exhibitors will be open on Wednesday from 11:00 a.m. – 5:30 p.m., on Thursday from 8:00 a.m. – 5:30 p.m., and on Friday from 8:00 a.m. – 3:30 p.m.



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CLE CREDIT

The American Bar Association will seek 19 hours of CLE credit in 60-minute states, and 22.8 hours of CLE credit for this program in 50-minute states. Credit hours are estimated and are subject to each state's approval and credit rounding rules. Please visit www.americanbar.org/mcle for general information on CLE at the ABA.

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In accordance with the ABA Open Meetings Policy, all ABA programs are open to the media unless they are to conduct business sessions of a confidential nature. The Association encourages media coverage of its activities. If you have questions about this policy, please contact the ABA Tax Section at +1.202.662.8670.

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

Richard Winston, Winston Legal Group LLC, Miami, FL

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Alejandro Torres, Bettinger Torres Asesores SC, Mexico City

Sonia Velasco, Cuatrecasas, Barcelona

AT-A-GLANCE

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10:00 a.m. – 4:15 p.m.

Ballroom Foyer

Registration of Delegates

10:45 a.m. – 11:00 a.m.

Salon 3

Wealth Management Workshop Opening Remarks

10:45 a.m. – 11:00 a.m.

Salon 2

Cryptocurrency Workshop Opening Remarks

11:00 a.m. – 12:30 p.m.

Salon 3

WEALTH MANAGEMENT WORKSHOP 1**Global Wealth Planning**

This panel will survey current trends and opportunities for global wealth planning, trusts and estate taxes for Latin American individuals.

Co-Chairs

Ellina Berdichevsky, Bilzin Sumberg Baena Price & Axelrod LLP,
Miami, FL

Pedro Ramirez Mota Velasco, Turanzas, Bravo & Ambrosi, S.C.,
Mexico City

Speakers

José Mauricio Carvalho Abreu, Farroco Abreu Guarnieri Zotelli
Advogados, São Paulo

Fabio Concesi, Managing Director, Merrill Private Wealth
Management, Miami, FL

Luis Suárez de Centi, Uría Menéndez, New York, NY

11:00 a.m. – 12:30 p.m.

Salon 2

CRYPTOCURRENCY WORKSHOP 1

**Blockchain, Cryptocurrency and the New Frontier
Part 1: Building Blocks and Novel Issues**

This panel will cover the basics of cryptocurrency, common pooled investment structures, initial coin offerings, corporate investment in cryptocurrency, blockchain and NFTs and Latin American basics.

Co-Chairs

Mindy Herzfeld, Potomac Law Group, Washington, DC

Daniel Rybnik, EnterPricing, Buenos Aires

Speakers

Bruno Barbosa, Veirano Advogados, São Paulo

Vittoria Di Gioacchino, BLP Legal, San José

Ximena García Torres, Ritch Mueller, Mexico City

12:30 p.m. – 12:45 p.m.

Ballroom Foyer

Grab-and-Go Lunch Break

Boxed lunches are available and can be enjoyed during the 12:45 p.m. sessions.

12:45 p.m. – 2:15 p.m.

Salon 3

WEALTH MANAGEMENT WORKSHOP 2

High-Net-Worth Clients: Transparency in Europe, the United States and Latin America: Implementation and Response

This panel will discuss the latest updates and practical experiences on tax transparency and the impact of these regimes on Latin American private clients.

Co-Chairs

Seth J. Entin, Greenberg Traurig LLP, Miami, FL
Humberto Sanches, Humberto Sanches e Associados, São Paulo

Speakers

Ramon Anzola, Anzola Robles & Asociados, Panama City
Carolina Cañón Bohórquez, Cañón Thompson, Bogotá
Javier Otegui, Guyer & Regules, Montevideo

12:45 p.m. – 2:15 p.m.

Salon 2

CRYPTOCURRENCY WORKSHOP 2

Blockchain, Cryptocurrency and the New Frontier Part 2: Guidance & Enforcement

This panel will focus on guidance trends and new enforcement efforts in Latin America and the United States.

Co-Chairs

Sean P. McElroy, Fenwick & West LLP, Mountain View, CA
Daniel de Paiva Gomes, Vieira, Drigo e Vasconcellos, São Paulo

Speakers

Juan Carlos Casellas, Mayora & Mayora, Guatemala City
Mario Gorziglia, Prieto y Cía. Abogados, Santiago
Leandro Passarella, Passarella Abogados, Buenos Aires

2:15 p.m. – 2:30 p.m.

Ballroom Foyer

Networking Break

2:30 p.m. – 4:00 p.m.

Salon 3

WEALTH MANAGEMENT WORKSHOP 3

Relocating – Try Puerto Rico

This panel will focus on former Article 20 and 22 tax benefits and the interaction with Section 933 of the Internal Revenue Code. Special consideration will be given to the practical aspects of United States citizens utilizing this regime.

Co-Chairs

Manuel (Nolin) López-Zambrana, DLA Piper, San Juan, PR
Kevin Otero, Covington & Burling LLP, Washington, DC

Speakers

Leo Chomiak, Grant Thornton LLP, Miami, FL
Roxana Cruz, Tax Law and Venture Service, San Juan, PR
Salvador A. Jiménez, Acosta & Ramírez Law Office, LLC, San Juan, PR

2:30 p.m. – 4:00 p.m.

Salon 2

CRYPTOCURRENCY WORKSHOP 3

Blockchain, Cryptocurrency and the New Frontier Part 3: Practical Solutions and Vexing Problems

This panel will focus on the practical solutions in Latin America to the current state of cryptocurrency including cross border payments using cryptocurrency.

Co-Chairs

Ana Carolina Carpinetti, Pinheiro Neto Advogados, São Paulo
Victor Jaramillo, Caplin & Drysdale, Washington, DC

Speakers

Humberto Romero-Muci, D'Empaire Reyna Abogados, Caracas
Cristiana Stiefken, Cuatrecasas, Bogotá
Sean J. Tevel, Holland & Knight LLP, Miami, FL

4:00 p.m. – 4:15 p.m.

Ballroom Foyer

Networking Break

4:15 p.m. – 5:45 p.m.

Salon 3

WEALTH MANAGEMENT WORKSHOP 4**New Frontiers for Family Offices: Tax Planning,
Location, Investment Types**

This panel will discuss the increasing importance of family offices in Latin America as an investor class with a focus on tax planning, where to locate the family office and the different types of investments family offices consider. The various considerations around asset protection will be discussed.

Co-Chairs

Joshua Becker, Pillsbury Winthrop Shaw Pittman LLP, New York, NY

Guadalupe Díaz-Súnico, Lener, Barcelona

Speakers

Tomás Alonso, ZEDRA, Miami, FL

Aaron Borden, Grant Thornton LLP, Dallas, TX

Sebastián Guerrero, Guerrero Garcés, Santiago

Alfredo Rodríguez, Consortium Legal, Guatemala City

4:15 p.m. – 5:45 p.m.

Salon 2

Where Did I Park My IP? —Rewriting the ABCs of Taxation of IP

This panel will consider the common structures and approaches to managing intellectual property across Latin America. Particular attention will be given to addressing the practical application of the various Latin American jurisdictions tax rules to these transactions.

Co-Chairs

Renata Emery, TozziniFreire Advogados, São Paulo

Alfonso Alvarez Pallete, Alvarez & Marsal, New York, NY

Speakers

Edgar Klee, Haynes and Boone, LLP, Mexico City

Daniela Rey, Bruchou, Fernández Madero & Lombardi, Buenos Aires

Javiera Suazo, KPMG Chile, Santiago

Juan David Velasco, Baker McKenzie S.A.S., Bogotá

8:00 a.m. – 6:30 p.m.

Ballroom Foyer

Registration of Delegates

8:45 a.m. – 9:00 a.m.

Salon 3

Opening Remarks for Concurrent Session A

8:45 a.m. – 9:00 a.m.

Salon 2

Opening Remarks for Concurrent Session B

9:00 a.m. – 10:30 a.m.

Salon 3

CONCURRENT SESSION A**The Current State of M&A in Latin America**

The panel will cover investment in Latin America, the recent increase in public offering transactions and the increased use of SPACs in Latin America.

Co-Chairs

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

Ricardo Ferreira Bolan, Lefosse, São Paulo

Speakers

Eduardo Brandt López, Creel, García-Cuellar, Aiza y Enríquez, Mexico City

Jessica Power, Carey y Cía. Ltda., Santiago

Jay M. Singer, Shearman & Sterling LLP, New York, NY

9:00 a.m. – 10:30 a.m.

Salon 2

CONCURRENT SESSION B

Impact of GAARs and Mandatory Disclosure on Client Advice

This panel will address the practical aspects of rendering client advice in Latin America and the scope of general anti-avoidance rules and mandatory disclosure requirements on that advice (including the current state of litigation on the topic and the interaction between domestic anti-avoidance rules and treaty rules). We will consider both issues relating to how to advise clients and how disclosure rules interact with ethical rules and the preservation of applicable privileges for legal and tax advice.

Co-Chairs

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

Guillermo Teijeiro, Bomchil, Buenos Aires

Speakers

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

Catalina Jaramillo Hernández, Brigard & Urrutia, Bogotá

Raj Juneja, McCarthy Tétrault LLP, Toronto, ON

Doug Poms, KPMG LLP, Washington, DC

10:30 a.m. – 10:45 a.m.

Ballroom Foyer

Networking Break

10:45 a.m. – 12:15 p.m.

Salon 3

CONCURRENT SESSION A

Challenges That Latin American Investors Face When Investing Into the United States

This panel will explore the issues and challenges related to Latin America investors investing into the United States (excluding real estate) with a focus on the structures used to make those investments.

Co-Chairs

Fernando Camarena, Foley & Lardner Mexico, S.C., Mexico City
Michael DiFronzo, PwC, Washington, DC

Speakers

Ana Carolina Monguilod, i2a Legal, São Paulo
Mauricio Piñeros Perdomo, Gómez Pinzón Abogados, Bogotá
Michael Silva, McDermott Will & Emery, Miami, FL
Rodrigo Stein, Cuatrecasas, Santiago

10:45 a.m. – 12:15 p.m.

Salon 2

CONCURRENT SESSION B

Supply Chain Tax Planning in Latin America for Multinational Corporations: When Should a Multinational Consider Manufacturing Products Locally?

The most common supply chain model for selling branded products into Latin American countries is the “buy/sell” model using an unrelated distributor. In some Latin American countries, however, the local manufacturing of products is highly incentivized, while in other Latin American countries, protectionist rules often push companies towards local manufacturing as a means of financial survival.

JUNE 16, 2022

THURSDAY

This panel will discuss the key considerations for multinational corporations when deciding whether to manufacture product locally rather than to import with (or without) a local distribution agent. The panel will also discuss the advantages and disadvantages in certain Latin American countries for using regional manufacturing hubs to supply products throughout all of Latin America.

Co-Chairs

Mariana Eguiarte Morett, Sánchez Devanny Eseverri S.C.,
Mexico City

Richard Winston, Winston Legal Group LLC, Miami, FL

Speakers

Corina Laudato, Mitrani Caballero & Ruiz Moreno, Buenos Aires

Isabel Laventure, Ferrere, Montevideo

Carolina Romanini Miguel, Cescon Barrieu, São Paulo

Laura Sanint, SanintRivas, Bogotá



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JUNE 16, 2022

THURSDAY

12:15 p.m. – 1:30 p.m.

Ballroom Foyer

Networking Luncheon



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1:30 p.m. – 3:00 p.m.

Salon 3

CONCURRENT SESSION A

Tax Considerations in the Digital Economy

This panel will examine the digital economy as it affects in Latin America, will review what changes in tax law have been implemented so far and what legislation and solutions are now under consideration for the future. Both direct and indirect taxation will be addressed.

Co-Chairs

Paul D. Carman, Chapman and Cutler LLP, Chicago, IL
Charlotte Kiès, Loyens & Loeff, Amsterdam

Speakers

Catalina Hoyos, Godoy Hoyos Abogados, Bogotá
María de los Angeles Olano, Beccar Varela, Buenos Aires
Victor Polizelli, Koury Lopes Advogados, São Paulo
Martha A. Ruelas Muñoz, Morales y Casillas Abogados, Mexico City

1:30 p.m. – 3:00 p.m.

Salon 2

CONCURRENT SESSION B

Moving Beyond a Civil Tax Audit or Collections: What Triggers a Criminal Tax Investigation?

With billions of tax returns filed worldwide and Governments aggressively pursuing a reduction in their respective Tax Gaps, the question often arises – what moves a civil tax violation into the criminal realm? What type of conduct will prompt a criminal tax investigation and prosecution? Why do Governments pursue criminal charges against some tax offenders and not others?

This panel will address the state of criminal tax investigations and prosecutions across the Americas. The panelists will delve into current enforcement priorities, discuss what type of conduct seems to push a case from the civil auditors and collectors to criminal investigators and prosecutors, and review some of the current “headline” cases in their respective jurisdictions.

Co-Chairs

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

Speakers

Barbara R. Llanes, Gelber Schachter & Greenberg, P.A., Miami, FL
Nora Morales, Mijares, Angoitia, Cortés y Fuentes, S.C., Mexico City
Marcelo Nuñez, Perez Alati, Grondona, Benites & Arntsen, Buenos Aires

3:00 p.m. – 3:15 p.m.

Ballroom Foyer

Networking Break

3:15 p.m. – 4:45 p.m.

Salon 3

CONCURRENT SESSION A

Tax Aspects of Cross-Border Real Estate Investments

Individuals in Latin America have increased their investments in cross border real estate. This panel will dive into the complex issues of investing in real estate in the region and the United States.

Co-Chairs

Robert H. Moore, Baker McKenzie, Miami, FL

Ana Claudia Akie Utumi, Utumi Advogados, São Paulo

Speakers

Jack Bernstein, Aird & Berlis LLP, Toronto, ON

Rodrigo Castillo Cottin, Rimon Law, Bogotá

Mauro Mascareño, BKM | Berkemeyer, Asunción

Eduardo Medina, Jáuregui y Del Valle, S.C., Mexico City

3:15 p.m. – 4:45 p.m.

Salon 2

CONCURRENT SESSION B

Restructuring Latin American Companies

This panel will discuss restructuring debt across Latin America. Consideration will be given to out of court restructuring, court administered restructurings (such as bankruptcy), and troubled company carve outs and equity deals.

Co-Chairs

Scott Levine, Jones Day, Washington, DC

Carolina Roza, Philippi Prietocarrizosa Ferrero DU & Uría, Bogotá

Speakers

Juan Carlos Garanton, Torres Plaz & Araujo, Caracas

Danilo Leal, ASBZ Advogados, São Paulo

Federico Scheffler, Galicia Abogados, S.C., Mexico City

4:45 p.m. – 5:00 p.m.

Ballroom Foyer

Networking Break

5:00 p.m. – 6:30 p.m.

Salon 2

TAX EXECUTIVES SESSION**The Tax Director's To Do List – Increasing Demands for Taxpayer Transparency**

A Tax Director's role has even increasing demands placed upon it in Latin America. This panel will consider the burdens placed on in-house tax professionals by the increase in global taxpayer transparency initiatives.

Chair

Eli Dicker, Crowe LLP, Washington, DC

Speakers

Stuart Chessman, Vivendi SE, New York, NY

Daniela Lavin, PedidosYa, Montevideo

Florencia Misrahi, Cargill S.A.C.I., Buenos Aires

Lionel Nobre, Dell Technologies, Miami, FL

Carlos Rivero, Mercado Libre, Montevideo

6:30 p.m. – 7:30 p.m.

Ballroom Terrace

Conference Networking Reception

7:30 p.m. – 9:30 p.m.

Wine Room

Conference Networking Dinner *(Ticketed Event)***RUBY SPONSOR**

7:15 a.m. – 2:00 p.m.

Ballroom Foyer

Registration of Delegates

8:00 a.m. – 9:00 a.m.

Salon 1

PLENARY SESSION**Current Legislative Trends**

This panel will discuss the current state, trends, and outlook for enforcement, tax reform and administrative guidance in Latin America.

Co-Chairs

Jennifer Acuna, KPMG LLP, Washington, DC

Jose Andres Romero, Alternate Executive Director, OED-CE,
International Monetary Fund, Washington, DC

Speakers

Isabel Espinoza, Fischer y Cía., Santiago

Armando Lara, KPMG, Mexico City

Sergio André Rocha, Professor of Tax Law and Public Finance,
Rio de Janeiro State University, Rio de Janeiro

9:00 a.m. – 9:15 a.m.

Ballroom Foyer

Networking Break

9:15 a.m. – 10:45 a.m.

Salon 3

CONCURRENT SESSION A**Private Equity Investments, Challenges and Opportunities**

The panel will cover private equity investment in Latin America including investment structures and strategies for tax efficient exits.

Co-Chairs

David H. Saltzman, Ropes & Gray LLP, Boston, MA
Fernando Tonanni, Machado Meyer, São Paulo

Speakers

Alex Córdova, Rodrigo Elias & Medrano Abogados, Lima
Eduardo Cukier, Olshan Frome Wolosky LLP, New York, NY
Giorgio L. Massari Figari, Alvarez & Marsal, Miami, FL
Carola Trucco Horwitz, Barros & Errázuriz, Santiago

9:15 a.m. – 10:45 a.m.

Salon 2

CONCURRENT SESSION B

Transfer Pricing Developments

This panel will provide an update of the current state of transfer pricing in some Latin American jurisdictions.

Co-Chairs

Luiz Felipe Centeno Ferraz, Mattos Filho, São Paulo
Daniel Nir, Kroll, Boston, MA

Speakers

María Alejandra Buitrago, DLA Piper Martínez Beltrán, Bogotá
Paola Gachet Otáñez, Robalino Law, Quito
Ricardo Rendón, Chevez Ruiz Zamarripa, Mexico City

10:45 a.m. – 11:00 a.m.

Ballroom Foyer

Networking Break

11:00 a.m. – 12:30 p.m.

Salon 3

CONCURRENT SESSION A

The Taxation of Start-Ups

This panel will address the most common and puzzling issues with start-up companies in Latin America such as choice of entity, founder/shareholder tax planning, venture funding, initial public offerings and other special tax regimes issues (e.g., US PFIC rules).

Co-Chairs

Thais Meira, Barbosa Müssnich Aragão, São Paulo

Maruti R. Narayan, DLA Piper, New York, NY

Speakers

Maria Javiera Contreras, EY, Santiago

Ana Paula Pardo Lelo, Nader, Hayaux & Goebel, Mexico City

Cristina Teixeira, 2A International Tax Advisors, Miami, FL

Fernando M. Vaquero, Marval O'Farrell & Mairal, Buenos Aires

11:00 a.m. – 12:30 p.m.

Salon 2

CONCURRENT SESSION B

Currency Planning for Multinationals in Latin America

This panel will discuss the real-life issues of cross border currency transactions in Latin America including indirect taxes, hedges, and currency volatility.

Co-Chairs

Lavínia Junqueira, Junqueira le Advogados, São Paulo

Sam Kaywood, Alston & Bird LLP, Atlanta, GA

Speakers

Valeria Estathio, Estudio O'Farrell, Buenos Aires

Juan Gabriel Reyes, Pérez Bustamante & Ponce, Quito

Gabryela Valencia Ayala, Valencia del Toro Abogados, Mexico City

Aziza Yuldasheva, Deloitte Tax LLP, Washington, DC

JUNE 17, 2022

FRIDAY

12:30 p.m. – 2:00 p.m.

Salon 1

Keynote Luncheon

Introduction

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

Keynote Speaker

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

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Latin America Tax Practice
Trends Conference**

2:00 p.m. – 3:30 p.m.

Salon 3

CONCURRENT SESSION A

Survey of Tax Incentives in Latin America and the United States

This panel will consider the various tax incentives that are available in Latin America and the United States. Special consideration will be given to the ESG initiatives that are giving rise to such tax incentives.

Co-Chairs

Jose Leiman, AST SpaceMobile, Miami, FL

Diego Salto van der Laat, Consortium Legal, San José

Speakers

Alejandro Barrera, Basham, Ringe y Correa S.C., Mexico City

Gustavo Grinberg, Grinberg Tax, Buenos Aires

Douglas Mota, Demarest Advogados, São Paulo

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

2:00 p.m. – 3:30 p.m.

Salon 2

CONCURRENT SESSION B

Choice of Jurisdiction and Entity Migration

Given the ease in which corporations are able to locate throughout the world, this panel will focus on the opportunities to migrate Latin American structures and discuss the challenges of retaining operational flexibility in those migrations. Special attention will be given to the issues facing taxpayers in the context of headquarter migrations and corporate asset protection. The concerns of a global minimum tax will be discussed.

Co-Chairs

Maria Carolina Cano, AraqueReyna, Caracas

Julio Castro, KPMG LLP, London

Speakers

Alejandro Torres, Bettinger Torres Asesores SC, Mexico City

Rafael Xavier Vianello, Pinheiro Guimarães, São Paulo

Bastien Voisin, Goodwin Proctor, Luxembourg

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UPCOMING EVENTS

ABA SECTION OF TAXATION

www.americanbar.org/groups/taxation/events_cle/upcoming_meetings

DATE	PROGRAM	LOCATION
October 13-15, 2022	2022 Fall Tax Meeting	Hyatt Regency Dallas, TX, USA
February 9-11, 2023	2023 Midyear Tax Meeting	Hilton San Diego San Diego, CA, USA
March 29-31, 2023	23rd Annual U.S. and Europe Tax Practice Trends Conference	Dolder Grand Zurich, Switzerland
May 4-6, 2023	2023 May Tax Meeting	Marriott Marquis Washington, DC

IBA TAXES COMMITTEE

www.ibanet.org/conferences

DATE	PROGRAM	LOCATION
September 15-16, 2022	The New Era of Taxation	Barcelona, Spain
October 30 - November 4, 2022	IBA Annual Conference 2022	Miami Beach Convention Center Miami, FL, USA

IFA – USA BRANCH

www.ifausa.org/events/event_list.asp

DATE	PROGRAM	LOCATION
September 4-8, 2022	74th Congress of the International Fiscal Association	Hotel Berlin Central District Berlin, Germany



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