



# LATAM CONFERENCE

## SCHEDULE

### WEDNESDAY, SEPTEMBER 3<sup>RD</sup>

12:00pm - 4:00pm

**Exhibitor Set Up**

1:00pm - 4:30pm

**Cross-Border Wealth Planning Boot Camp**

**Prof. Eduardo Arista,**  
Arista Law, USA

*Presented in Spanish*

Cross-border estate planning involves the design, creation and maintenance of legal structures that can withstand judicial and fiscal scrutiny in all relevant jurisdictions. Join Ed Arista, attorney, CPA and TEP, for a condensed overview of critical issues involved in cross border wealth planning in general, as well as an orientation on the increasingly global application of U.S. tax law.

**This is an optional workshop and an extra fee applies to attend.**

4:30pm - 6:30pm

**Early Delegate Registration**

Come pick up your nametag for the Meet and Greet Reception.

7:00pm - 9:00pm

**Meet and Greet Reception ~ Cantina La No. 20**

Gather in the lobby of the St. Regis Hotel at 6:30pm

Historically a private space for men to drink, talk and play dominoes, today's Cantina is still the cornerstone of Mexican culture. Cantina La No. 20 puts a modern twist on an age old tradition offering neo traditional Mexican staples along side reinterpretations. Don't miss the tequila, mezcal, warm surroundings and friendly offerings of one of Mexico City's most popular Cantinas. Although it is a short walk from the hotel, please make sure to wear comfortable footwear and casual evening cocktail attire for our first night out on the town!

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ARIAS, FABREGA & FABREGA

7:45am - 8:30am

**Morning Coffee, Registration and Meet the Sponsors**

8:30am - 9:00am

**Opening Remarks**

**C.P. Lamberto Corral**

National President  
Association of Multipurpose  
Financial Corporations  
in Mexico, Mexico

**Hélène Anne Lewis**

STEP Worldwide Chair, BVI

**Wenceslao Renovales**

STEP LatAm

Conference Chair, Mexico

9:00am - 9:40am

**LatAm Economic Report**

Economic fortunes continue to vary greatly within the LatAm region. A leading economic expert will provide you with an analysis, including which LatAm countries are creating the UHNW clients of the future.

*Presented in Spanish*

**Joaquín Valle del Olmo**

The Boston Consulting  
Group, Mexico

9:45am - 10:30am

**Living in Glass Houses – Time to Re-Arrange the Furniture?**

In the rapidly changing era of global fiscal transparency, what are our neighbors in Latin America doing to make sure their legislative and regulatory houses are in order? Our distinguished speakers will discuss the most recent developments regarding fiscal transparency and exchange of information.

*Presented in Spanish*

**Ana Claudia Utumi**

TozziniFreire Advogados,  
Brazil

**Manuel Tron**

EY, Mexico

**Moderator: Ronald Evans**

Baker & McKenzie,  
Venezuela

10:30am - 11:00am

**Coffee Break and Meet the Sponsors**

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**HATSTONE  
LAWYERS**

11:00am - 11:40am

**Accidental Gringo IV**

Dealing with a Latam resident who is a US person (or someone who has recently advised you that he might be a US person) can be challenging for a professional advisor. The complexities of reporting and tax obligations for US persons may cause many foreign advisors to panic. Our speaker will address what US tax and reporting obligations might apply for a Latam resident (that is a US person) relating to tax and estate planning.

*Presented in Spanish*

**Abel Mejia**

Sanchez De Vanny Eserverri,  
S.C., Mexico

# THURSDAY, SEPTEMBER 4<sup>TH</sup> CONTINUED...

11:45am - 12:30pm

## Common Law Trust in Latin America: What to expect in civil law jurisdictions.

**Nicolás Malumián**  
Malumián & Fossati,  
Argentina

Jurisprudence, Precedents and Judicial Interpretation when dealing with Foreign Common Law Trusts in LatAm and other Civil Law countries. With the increase of common law trusts in tax, corporate and other planning structures, it is important for the estate planning practitioners and advisor to be aware of common trends in civil law jurisdictions.

*Presented in Spanish*

12:40pm - 1:15pm

## BREAKOUT SESSION: Special Interest Groups (SIGs)

Did you know that STEP has “Special Interest Groups” (SIGs)? The STEP SIGs provide TEP professionals with the opportunity to network and share best practices with their peers in a focused area of practice or interest. Attend the SIG that interests you most.

*Presented in English*

### Business Families

The Business Families Group was established in late 2007 to recognize the increasing prominence of business families and their family businesses. This Special Interest Group focuses on what makes business families distinct and their particular challenges.

**Mary K. Duke,**  
Family Wealth Advisor, USA

*Presented in Spanish*

### Cross Border Estates

This SIG focuses on estate planning and estate/succession administration across national borders, seeking to reconcile divergent inheritance rules between civil code and common law systems.

**Guadalupe Díaz-Súnico**  
Cuatrecasas, Goncalves  
Pereira, Spain

*Presented in English*

### Contentious Trusts & Estates

The goals of this SIG are to facilitate networking, communication and education amongst individuals with an interest in contentious trust and estate matters and to promote best practices (including the use of Alternative Dispute Resolution) in dealing with contentious trust and estate disputes.

**Carlos de Serpa Pimentel**  
Appleby, Cayman Islands

*Presented in English*

### Philanthropy Advisors

This SIG was launched to establish, to report on and to promote the business case for philanthropy advisory services and to raise the status of private client philanthropy advisors and to help encourage further professionalism.

**Gina Pereira**  
Dana Philanthropy,  
Canada/Bermuda

*Presented in English*

### **Mental Capacity**

The Mental Capacity Special Interest Group (SIG) was formed in recognition of the increasing importance and relevance of issues concerning capacity to the work of STEP practitioners. The SIG provides an international forum of support, education and assistance to STEP members undertaking all aspects of legal work for clients of all ages who are affected by a lack of mental capacity.

**Hélène Anne Lewis**

SimonetteLewis, BVI

1:15pm - 2:30pm

### **LUNCH**

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Overseas Management Company

2:30pm - 3:15pm

### **How to Plan for Risky Politics in Latin America**

Doing business in Latin America countries can involve considerable political risk such as expropriations, revocation of licenses and other arbitrary measures by authorities. Investors may be able to mitigate these risks through planning with bilateral investment treaties (BITs) together with tax conventions. Our panel will examine and discuss cases and recent case law from the International Centre for Settlement of Investment Disputes ("ICSID"), an autonomous multi-national institution with headquarters in Washington, D.C.

*Presented in Spanish*

**Tomas Alonso**

Amicorp, USA

**Gilberto Guerrero-Rocca**

WDA Legal, Venezuela

3:15pm - 4:00pm

### **Migrating Planning Structures**

In the rapidly changing world of international business (most recently being fueled by regulatory initiatives of fiscal transparency and BEPS) clients may find that they need to move their corporate and fiduciary structures from one jurisdiction to another. This presentation will focus on how companies, trusts and foundations can change their situs with practical examples.

*Presented in English*

**Alfredo Sanchez Torrado**

Chevez Ruiz Zamaripa,  
Mexico

**Keith Robinson**

Appleby, Bermuda

**Alexis Medina**

Morgan & Morgan, Panama

**Moderator: Andrew Miller**

Walkers, Cayman Islands

4:00pm - 4:30pm

### **Coffee Break and Meet the Sponsors**

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**CANTOR & WEBB**  
ATTORNEYS AT LAW  
FOR THE INTERNATIONAL PRIVATE CLIENT

# THURSDAY, SEPTEMBER 4<sup>TH</sup> CONTINUED...

4:30pm - 5:30pm

## Public Policy: What are the issues on the table for 2015?

General Anti-Avoidance Rules (GAAR), Base Erosion & Profit Shifting Rules (BEPS), Automatic Exchange of Information, OECD Common Reporting Requirements (CRS), public registries of companies, public registries of trusts. What is on the table now and what does the future hold? What are STEP's strategies to help us - the practitioners and our clients - to bring some balance to these challenges? What can our clients expect in terms of basic human rights in relation to data protection in these days of rampant trafficking in stolen data? Can we trust our governments to keep data safe without leakage or theft that could put our clients at risk?

*Presented in English*

**Richard Hay**

Stikeman Elliott LLP, UK

**George Hodgson**

STEP Worldwide, UK

**The Hon. L. Ryan Pinder**

Minister of Financial Services, Bahamas

**Moderator:**

**Joseph Kellogg**

WE Family Offices, USA

5:35pm - 6:35pm

## Civil Liberties and Human Rights in Latin America: How to exchange information in an uneven playing field.

Civil liberties and human rights in Latin America have not developed at the same pace as other legal initiatives. A well established democracy, with an effective application of the rule of law, seems to be a condition precedent to the exchange of information. Is this a concern or does this issue go unnoticed to the OECD and other countries? How can we live in a more transparent world and at the same time guarantee that information is not used to violate basic civil liberties and human rights?

*Presented in Spanish*

**Enrique Krauze**

**Sponsored by**



Enrique Krauze is the renowned Mexican author of twenty books, including Mexico: Biography of Power. He has written for The New York Times, The New Republic, Dissent magazine, The Washington Post, and The New York Review of Books.

6:35pm - 6:45pm

## Closing Remarks - Announcing venue for STEP LatAm 2015

**Open Evening**

# FRIDAY, SEPTEMBER 5<sup>TH</sup>

9:00am - 9:30am

**Morning Coffee, Registration  
and Meet the Sponsors**

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MOSSACK FONSECA

9:30am - 10:10am

**Family Office**

As families become more sophisticated, the need for a family office becomes increasingly more important. What is a true family office? Is it necessary to have one in house? What size of total assets justifies having one? Who should teach us how to manage it? These are just some of the questions that are necessary to address for the management of assets and allow for a proper succession to future generations.

*Presented in English*

**María Elena Lagomasino**

WE Family Offices, USA

10:10am - 10:50am

**Estate Planning Tools**

In an increasingly globalized and complex world, it is important to know what are the best asset protection structures and the most efficient options to preserve the patrimony for future generations.

*Presented in English*

Josh Rubenstein, will look at the advantages and use of insurance policies (private placement life insurance); the creation of private or personal assets investment funds; the use and purposes of corporations or holding companies; the Trust as an asset preservation tool; Private Trust Companies (PTCs); and Private Interest Foundations for wealth transfer and management.

**Joshua Rubenstein**

Katten Muchin Rosenman  
LLP, USA

10:50am - 11:05am

**STEP Update**

*Presented in English*

**John Lawrence**

STEP Worldwide  
Deputy Chair, Bahamas

11:05am - 11:30am

**Presentation of Case Study**

*Presented in English*

**Andrew Miller,**

Walkers, Cayman Islands

11:30am - 12:00pm

**Coffee Break and Meet the Sponsors**

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The Winterbotham Trust Company Limited

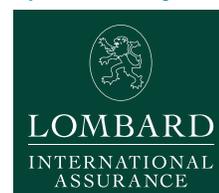
# FRIDAY, SEPTEMBER 5<sup>TH</sup> CONTINUED...

<b>12:00pm - 12:40pm</b>	<b>CASE STUDY</b>	
<i>Presented in Spanish</i>	<b>BREAKOUT 1: COLOMBIA</b>	<b>Ana Maria Correa</b> Lewin & Wills, Colombia
<i>Presented in English</i>	<b>BREAKOUT 2: BRAZIL</b>	<b>Flavia Cristina Moreira de Campos Andrade</b> Tozzini Freire Advogados, Brazil
<i>Presented in Spanish</i>	<b>BREAKOUT 3: MEXICO</b>	<b>Victor Manuel Barajas Barrera</b> Basham Ringe y Correa, S.C., Mexico
<i>Presented in Spanish</i>	<b>BREAKOUT 4: PERU</b>	<b>Ricardo Haaker</b> De Bracamonte, Haaker & Castellares, Peru
<b>12:45pm - 1:30pm</b>	<b>CASE STUDY</b>	
<i>Presented in English</i>	<b>BREAKOUT 1: ARGENTINA</b>	<b>Javier Canosa</b> Canosa Abogados, Argentina
<i>Presented in English</i>	<b>BREAKOUT 2: GUATEMALA</b>	<b>Andres Hernandez</b> Carrillo y Asociados, Guatemala <b>Andres Rodriguez</b> Consortium Legal, Guatemala
<i>Presented in English</i>	<b>BREAKOUT 3: VENEZUELA</b>	<b>Ronald Evans</b> Baker & McKenzie, Venezuela
<i>Presented in Spanish</i>	<b>BREAKOUT 4: MEXICO</b>	<b>Victor Manuel Barajas Barrera</b> Basham Ringe y Correa, S.C., Mexico

1:30pm - 2:45pm

**LUNCH**

**Sponsored by**



2:45pm - 3:30pm	<b>BREAKOUT SESSION - Choose one, sessions will not repeat</b>	
<i>Presented in Spanish</i>	<p><b>Fideicomiso as an Estate Planning Tool: The Mexican experience</b></p> <p>The “fideicomiso” (trust) in Mexico has its roots in English common law. It has been utilized for over 70 years by Mexican “fiduciarios” (trustees) to resolve estate planning issues for their clients, including succession of assets, planning around incapacity, and implementation of a family constitution. In this presentation, Gabriel Uribe will discuss the characteristics and best practices of the fiduciary structure in Mexico known as the “fideicomiso” and how it may be a solution for other families in Latam.</p>	<p><b>Gabriel Uribe</b> UBS Asesores Mexico, Mexico</p>
<i>Presented in Spanish</i>	<p><b>Alternative Citizenship and Tax Residency</b></p> <p>As the world becomes smaller and families become more globalized, a trend is emerging for individuals with means to seek alternative “homes” in order to mitigate sovereign risks and high tax bills. What are the pros and cons for families and for the countries pursuing such strategies?</p>	<p><b>Ana Graciela Medina</b> Icaza, González-Ruiz &amp; Aleman, Panama <b>Margarita Fernández</b> Baker &amp; McKenzie, Spain</p> <p><b>Moderator: Rosa Restrepo</b> Arias, Fabrega &amp; Fabrega, Panama</p>
<i>Presented in English</i>	<p><b>Who is the Client? Evolutionary changes in customer demography</b></p> <p>Modern concepts of “marriage,” “family,” and “child” are a challenge to fiduciaries with obligations to trust beneficiaries. Daniel Morris will review recent case law which impacts the implementation of estate planning for future generations. Have you asked your client if he plans to have children after death?</p>	<p><b>Daniel Morris</b> Strategic Global Advisors, USA</p>
3:35pm - 4:20pm	<b>BREAKOUT SESSION - Choose one, sessions will not repeat</b>	
<i>Presented in English</i>	<p><b>Planning for the Future Sale of the Family Business</b></p> <p>When selling the family business in Latin America, it is important to prepare the family at the time of structuring the sale, prior to the sale and for what is to come. Will the family be an active part of the negotiating team, choice of specialized consultants, consider the future potential tax liabilities, new careers for the family members, new residence. Some Latin Americans continue to establish residence in the US, and thus, planning becomes an important objective when setting up holding structures for the family business</p>	<p><b>René Werner</b> Werner &amp; Associates, Brazil</p>

# FRIDAY, SEPTEMBER 5<sup>TH</sup> CONTINUED...

*Presented in Spanish*

## Choosing the Right Jurisdiction for You: Points of comparison

Clients and professional advisers have access to a number of jurisdictions that offer a wide range of vehicles for investments and estate planning. Our panel of experts will provide you with some of the key advantages which would assist you when comparing civil and common law jurisdictions for your particular needs.

**Luis G. Manzanares**

Morgan & Morgan, Panama

**Rene A. Toussaint**

FINEC, Mexico

**Moderator: Nicolas Malumian**

Malumian & Fossati,

Argentina

*Presented in Spanish*

## Surveillance, Confidentiality and Hacking

Modern day trust practitioners are familiar with the need for protection of client information. Today we face electronic eavesdropping, hacking and covert surveillance. The highly competitive commercial and political environment we live in, as well as the massive rewards that the sale of stolen intelligence can bring, provide for a new level of concern. Our clients require more complex data protection and vigilance from trustees and innovative solutions to protect their information. The ability to identify some of the subtle signs can help you to spot and deal with potential threats to your reputation, competitiveness and bottom line before critical damage occurs. Here are some suggestions.

**Javier Ramirez**

The Winterbotham Trust Company Limited, Uruguay

4:20pm - 4:40pm

## Coffee Break and Meet the Sponsors

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RBC Wealth Management™

4:40pm - 5:25pm

## Regulation of International Financial Services: How can it really work?

*Presented in English*

Overregulation of the financial sector is costing both the industry and taxpayers millions. It deters growth, promotes informality and distorts the market. How can we make it work with the right balance between regulation and efficiency?

**Dan Mitchell**

Cato Institute, USA

5:25pm - 5:35pm

## Closing Remarks

7:30pm - 1:30am

## Gala Dinner - MIDE

7:10pm

First bus departs

11:00pm

First bus back to hotel

The STEP LatAm Presenting and Gala Dinner Sponsor, the Government of The Bahamas, Ministry of Financial Services & Investment, invites you to join them for an evening of sumptuous Mexican hospitality as you dine, dance and are entertained under a canopy of stars in the 17th century historical Convent, the Cloister of the Betlemitas, c 1658. Located in the restored 18th century Baroque building of the MIDE Museum, this famous landmark is the only museum of the world dedicated to economy, finance and sustainable development. It will be a night of Mexican elegance and culinary delights where the ghosts of the past will celebrate with us in this architectural mastery!

**Presenting Sponsor**

