

Only events listed on the Conference Schedule are part of the STEP LatAm Conference.  
The Conference Board does not endorse any privately organized events that run parallel to our Sponsored Hospitalities or programme.

Business casual attire is suggested for the duration of the Conference.  
Evening cocktail is recommended for the Gala Event on Friday night.

## WEDNESDAY, OCTOBER 3, 2018

### 1:00 PM - 4:00 PM EXHIBITOR SETUP / EARLY REGISTRATION

Drop by the registration desk to pick up your registration material.  
Exhibitors may pick up their shipped materials and set up their exhibit table.  
There is no pre-selection of table locations. Tables will be set out and assigned for 1pm.  
Please be sure to review the "I'm a Sponsor" page of our website.

### 6:00 PM - 8:00 PM WELCOME COCKTAIL RECEPTION - LA RESIDENCIA, HYATT HOTEL

Gather for drinks and appetizers as we kick off STEP LatAm 2018.  
Come as you are!

## THURSDAY, OCTOBER 4, 2018

### 8:15 AM - 9:00: AM REGISTRATION, MEET THE SPONSORS AND CONTINENTAL BREAKFAST



THE DAY STARTER SPONSOR

### 9:00 AM - 9:30: AM OPENING REMARKS

Welcome to STEP LatAm 2018! We are pleased to be back in Mexico City.



Victor Barajas, STEP LatAm 2018 Conference Chair



Dayra Berbey de Rojas, STEP Worldwide Board of Directors

### 9:30 AM - 10:20: AM KEYNOTE ADDRESS : THE FUTURE OF OFFSHORE

English

Developments in the offshore world have been seismic and fast paced. Hear from one of the leading experts on where things are and are likely to head.



Diego Zuluaga, Cato Institute (USA)

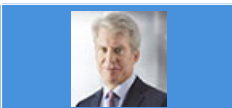


KEYNOTE ADDRESS SPONSOR

### 10:25 AM - 11:15: AM THE GREAT DEBATE: TRANSPARENCY VS PRIVACY

English

Since the 1998 OECD Paper on Harmful Tax Competition, government encroachment on citizens' private financial affairs has been constantly increasing. For various reasons (AML, tax compliance, etc.), personal private information will continue to flow between governments. Join Richard Hay as he discusses how global exchange of information could affect human rights and civil liberties in Latin America.



Richard Hay, Stikeman Elliott LLP (United Kingdom)

### 11:15 AM - 11:45: AM MEET THE SPONSORS AND COFFEE BREAK



COFFEE BREAK SPONSOR

### 11:50 AM - 12:35: PM BREAKOUTS - CHOOSE ONE

POST AMNESTY EXPERIENCE IN LATAM

Spanish

Wealthy Latam families continue to need holding and succession structures for investments outside of their home country. Our panel of local experts will discuss structures that offer tax deferral and succession planning, and will focus on how such structures should be administered and reported in an ever changing regulatory and compliance environment.



[Andrea Nogueira, Nogueira Pegas Advogados \(Brazil\)](#)



[Dr. Camilo Maruy Nordlander, Estudio Rebaza, Alcazar & De Las Casas \(Peru\)](#)



[Mauricio Jesus Cano del Valle, Brook y Cano \(Mexico\)](#)

Spanish

#### WHAT ABOUT THE ASSETS THAT DIDN'T GET TRANSFERRED TO THE TRUST?

We dedicate many resources to discuss and establish trusts and private foundations for succession of the family's principal assets. Many other important assets like art, jewelry and automobiles, however, are owned in personal name outside of the trust or foundation. Succession of these other assets in a cross-jurisdictional setting may be excessively difficult. Our panel of experts discuss the planning opportunities and pitfalls when the assets of the deceased owner are in a jurisdiction other than their home residence.



[Ronald Evans, Baker McKenzie LLP \(Venezuela\)](#)



[Mauricio Rivero, Nelson Mullins Broad and Cassel \(USA\)](#)



[Coni Visoso, Notarías Visoso \(Mexico\)](#)

12:35 PM - 1:45: PM

#### LUNCH AND NETWORKING



LUNCH SPONSOR

1:45 PM - 2:30: PM

#### BREAKOUTS - CHOOSE ONE

Spanish

##### AML EXCHANGE OF INFORMATION: INTERACTION WITH TAX AND OTHER GOVERNMENT AUTHORITIES

Historically, the system for combatting money laundering has relied on cooperation between governments and international agencies. More recently, the system for the prevention of tax evasion has introduced FATCA and CRS. In this presentation, Armando Lara Yaffar and Daniel Ortegon analyze how these two systems operate, and how they may increasingly overlap, between LatAm jurisdictions and globally.



[Armando Lara Yaffar, Chevez, Ruiz, Zamarripa \(Mexico\)](#)



[Daniel Ortegon, Jiménez Higueta Rodríguez & Asociados \(Colombia\)](#)

English

##### FINDING A NEW HOME FOR YOUR COMPANY

Simon Beck explores the growing trend to re-domicile (continue) companies from traditional "off-shore" to "on-shore" jurisdictions, especially to OECD countries. Mostly, it is about tax. But there is quite a bit more to it than that.



[Simon Beck, Baker McKenzie \(USA\)](#)

#### WAR STORIES MADE USEFUL: HOW THE TOP COMMON LAW JUDGMENTS AFFECT US ALL

English

It might be thought surprising – and possibly obsessive – how often common law courts revisit fundamental principles concerning fiduciary relationships, trusts, inheritance and the conflict of laws. The last year has been no exception but the widening differences between those jurisdictions that have broadly traditional rules and those that have cutting edge innovations are coming into ever sharper focus, often in some truly extraordinary scenarios. This session will explore not only how the differences have been manifested but their practical implications for clients and advisers across the globe.



Andrew De La Rosa, ICT Chambers (Cayman Islands)

2:30 PM - 3:00: PM

**MEET THE SPONSORS AND COFFEE BREAK**



**COFFEE BREAK SPONSOR**

3:00 PM - 3:40: PM

**THE ECONOMY OF TRUST**

English

How Blockchain technology and cryptocurrencies will transform the way we do business, how we advise clients and the way we invest. What every trustee should know.



Aliya Allen, Graham Thompson (Bahamas)



Tara Frater, Lex Caribbean (Barbados)

3:45 PM - 4:30: PM

**CRS AND BO REGISTERS: WORDS ARE CHEAP, ACTIONS ARE EVERYTHING**

English

The experience of an advocate who decided to take action.



Filippo Nosedà, Mishcon de Reya (United Kingdom)

4:35 PM - 4:50: PM

**THESIS COMPETITION RECOGNITION**

Join us as we congratulate Isaac Cattan (Levy & Salomão Advogados), the winner of the first annual STEP LatAm Thesis Writing Competition. This year's topic was: The Use of Trusts/Fideicomisos for Succession Planning in a LatAm Jurisdiction. Runners up are Flavia Allegro Gerola (Trench, Rossi and Watanabe, in cooperation with Baker & McKenzie) and Kevin Fernandez (Casahierro Abogados). All three papers are available for review from the conference website.

4:50 PM - 5:35: PM

**SPONSOR DRAW  
2019 LOCATION ANNOUNCEMENT AND CELEBRATION**

Winners must be in attendance!

**FREE EVENING**

This is your time to enjoy all that Mexico City has to offer.

**FRIDAY, OCTOBER 5, 2018**

8:30 AM - 9:00: AM

**REGISTRATION, MEET THE SPONSORS AND CONTINENTAL BREAKFAST**



**DAY STARTER SPONSOR**

9:00 AM - 9:40: AM

**THE GROWING ACCEPTANCE OF TRUSTS IN LATIN AMERICA. AN UPDATE**

English

Originally a common law planning vehicle, over the years fiduciary trust arrangements have worked their way through Latin America. Dr. Nicolás Malumian discusses how trusts are enjoying increasing recognition and enforceability in Latam civil law jurisdictions.



Dr. Nicolás Malumian, Malumian & Asoc. (Argentina)

9:45 AM - 10:00: AM

**STEP UP**

English

George Hodgson brings us up to date on what STEP is doing around the world.



**George Hodgson, CEO, STEP Worldwide (United Kingdom)**

10:00 AM - 10:40: AM

**REQUIEM FOR CLIENT - ADVISOR CONFIDENTIALITY**

*English*

The CRS Mandatory Disclosure Rules (MDR's) which have recently been proposed by the OECD for adoption in all CRS jurisdictions are designed to discourage advisers from advising clients how to limit the CRS reporting profiles of ultimate end-users of cross-border structures. They also are designed as a surveillance measure to discover, through the reporting mechanisms, techniques for such reporting limitation so that perceived loopholes can be closed. The OECD's proposals have retrospective effect, are destructive of legal professional privilege and create criminal sanctions for advisers who fail to inform on their clients in these circumstances. William Ahern explains the MDR's using practical examples and argues why and how practitioners can successfully oppose their introduction in their home jurisdictions.



**William Ahern, Ahern Lawyers (Hong Kong)**

10:45 AM - 10:55: AM

**THE BAHAMAS MINISTRY OF FINANCIAL SERVICES, PRESENTING SPONSOR**

*English*



**Minister Brent Symonette, The Ministry of Financial Services (Bahamas)**

11:00 AM - 11:10: AM

**PRESENTATION OF CASE STUDY: THE MARIACHI'S TRUST**

*English*



**Andrew Miller (Cayman Islands)**

11:10 AM - 11:45: AM

**MEET THE SPONSORS AND COFFEE BREAK**



**COFFEE BREAK SPONSOR**

11:45 AM - 12:40: PM

**THE MARIACHI'S TRUST: CASE STUDY BREAKOUTS**

The Case Study will be examined from three jurisdictional points of view - Mexico, Colombia, and Brazil.



**MEXICO: Mauricio Bravo Fortoul, Turanzas Bravo & Ambrosi**

*Presenting in Spanish*



**COLOMBIA: Paula Camacho, Brigard & Urrutia Abogados**

*Presenting in English*



**BRAZIL: Alessandro Fonseca, Mattos Filho, Veiga Filho, Marrey Jr e Quiroga Advogados**

*Presenting in English*

12:40 PM - 1:45: PM

**LUNCH AND NETWORKING**



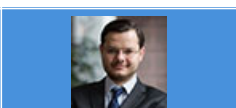
**LUNCH SPONSOR**

1:45 PM - 2:25: PM

**TAX EVASION AND CORRUPTION**

*Spanish*

Juan Carlos Hidalgo examines the causes of poverty.



**Juan Carlos Hidalgo, Cato Institute (Costa Rica)**

2:30 PM - 3:15: PM

**BREAKOUTS - CHOOSE ONE**

**US TAX REFORM AND LATAM INVESTMENTS**

English

The U.S. tax law passed in a rush at the close of 2017 is the biggest restructuring of US tax laws in 30 years. Attorney Megan Worrell (N.Y.), will review the impact of the new law on US inbound investment from Latin America (and the world), especially in the area of real estate investments for personal and commercial use. If you haven't already reviewed your clients' structures in light of the changes, you'll want to attend this presentation!



Megan Worrell, Duane Morris LLP (USA)

English

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**CRS: THIS IS IT!**

CRS has been a reality now for some years and we are commencing the phase of information actually being exchanged. In practicality, is the infrastructure in place, what are the mechanics and how secure is the information?



Ryan Pinder, Graham Thompson (Bahamas)



Ben Arrindell, Cidel Bank & Trust (Barbados)

Spanish

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**THE FORMS OF FAMILY OFFICE IN LATIN AMERICA**

Miguel Lopez de Silanes consults with UHNW families across the Latin America and Europe world in tailoring the form and functions of their own family offices. Join Miguel as he reveals his insights into the trends he sees in the development of this dynamic and growing service industry.



Miguel Lopez de Silanes, Family Office Exchange (Spain)

3:15 PM - 3:45: PM

**MEET THE SPONSORS AND COFFEE BREAK**



3:45 PM - 4:25: PM

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**POLITICAL INSTABILITY AND ITS EFFECT IN LATAM ECONOMIES**

English

From a political point of view, the world is more unstable now than it was a few years back. Some of the changes that have occurred in the political arena have already affected the economy of Latin American countries. What we can we expect for the future?



Alberto Bernal, XP Investments (USA)

4:25 PM - 4:35: PM

**CLOSING**

5:30 PM  
MEET IN HOTEL LOBBY

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**GALA DINNER  
HOSTED BY THE BAHAMAS MINISTRY OF FINANCIAL SERVICES, TRADE & INDUSTRY AND IMMIGRATION**

Do not miss the spectacular closing event at the historical Casino Español, a Spanish social club, founded in 1863. Our venue features neoclassical architecture and breathtaking stained glass windows and ceilings.

Cocktails, dinner and dancing await you.

Meet at the front doors of the Hyatt Hotel at 5:30 pm to be escorted to the buses.

Buses will return to the hotel at regular intervals after dinner.



**PRESENTING SPONSOR**