

ARGENTINA & URUGUAY TAX CONFERENCE BUENOS AIRES



OCTOBER
8th, 2024

AGENDA

- ✓ Tax reform
- ✓ Voluntary Disclosure
- ✓ Wealth Tax
- ✓ Foreign investment
- ✓ Wealth Management
- ✓ Asset Assessment
- ✓ Tax residence
- ✓ Workshops



PROGRAM

13:30 Welcome and Registration

14:00 Latest Developments in Argentine Domestic Tax Legislation

- Latest domestic tax legislation updates and Tax Reform (Law No. 27.743):
 - Regularization of customs, tax and social security obligations. Current litigation scenario in which the regime is framed. Effects and benefits associated to such context.
 - Asset disclosure regime.
 - Amendments to the Personal Assets Tax and the new special advanced payment (“REIBP”).
 - New Consumer Tax Transparency Regime. Difficulties associated to the regime.
- Recent relevant case law and comments on potential future discussions with the tax authorities.

Speakers: Sergio Vergara (Estudio Marval, Argentina) and Pablo Miur (Bruchou & Funes de Rioja, Argentina)

14:30 Latest Developments in Argentine International Tax Legislation

- Latest international tax legislation updates.
- Current scenario and overall attractiveness of the Argentine tax system.
- “Foundation Law” (Law No. 27.742):
 - New foreign investment regime or “RIGI” (Régimen de Incentivo para Grandes Inversiones).
 - Interplay between RIGI, preferential tax regimes (mining, wood, etc.) and high inflation and the application of the Global Minimum Taxation & Pillar II in Argentina.
 - Protection of rights awarded to investors under RIGI.
- Argentina tax treaty network. Latest updates. Analysis of the Japan and Luxembourg draft tax treaties and their impact on Argentina’s tax treaty network if approved.
- Relevant case law on Transfer Pricing and double tax residency.

Speakers: Valeria D’Alessandro (D’Alessandro Tax, Argentina), Luciana Virgile (Estudio Marval, Argentina) and Sergio Vergara (Estudio Marval, Argentina)

15:30 Latest Developments in Uruguayan Domestic and International Tax Legislation

- Upcoming elections and the potential impact for taxation. Proposals.
- The aftermath of the amendments to passive income taxation enacted by Law No 20.095 on December 2022. Guidance on new substance requirements to be considered as “Qualified Entity”.
- Uruguay’s approach to taxation of digital services.
- Free trade zones & Tax incentives to the software industry – International tax structuring opportunities.

Speakers: Dr. Jonas Bergstein (Bergstein Abogados, Uruguay)

16:00 Coffee break

16:30 Workshop I: Relevant wealth and asset management topics for Argentine and Uruguayan families

- Case study #1: Exchange of tax-related information between Argentina, the United States and Uruguay.
- Case study #2: Former Argentine tax resident individual who relocated to Uruguay discloses unreported movable assets and real estate (Law No. 27.743) located both in Argentina and in Uruguay. Impact from a tax residency perspective.
- Case study #3: Argentine tax resident individual discloses unreported movable assets and real estate (Law No. 27.743) located both in Argentina and abroad (both in treaty and non-treaty countries).

Speakers: Santiago Zebel (Corpog Group, Argentina/Uruguay) and Valeria D’Alessandro (D’Alessandro Tax, Argentina)



PROGRAM

16:50

Workshop II: Implementation of the new advanced payment of Personal Assets Tax regime (“REIBP”) and the Argentine voluntary asset disclosure program (“RRA”)

- Case study #1: Compliant Argentine tax resident opts for the REIBP. Calculation and relevant aspects for consideration.
- Case study #2: Argentine tax resident who disclosed assets under Law No. 27.743 opts for the REIBP. Calculation and relevant aspects for consideration.
- Case study #3: Former Argentine tax resident individual who relocated to Uruguay and opts for the REIBP. Calculation and tax consequences for upcoming tax periods from a tax residency perspective.

Speakers: Axel Verstraeten (Estudio Levene, Argentina) and Maximiliano Yudica Bartels (Bruchou & Funes de Rioja, Argentina)

17:10

Workshop III: Considerations for individuals and corporate entities doing business with Argentina, Uruguay, Brazil and Switzerland.

- Case study #1: Inbound scenarios. Argentine and Swiss investors investing in Uruguay. Focus on free trade zones and structuring alternatives for service-provider companies.
- Case study #2: Outbound scenarios. Argentine and Uruguayan investors using Switzerland for investment, succession planning or asset protection purposes.
- Case study #3: Comments on the Brazil’s recent Tax Reform and the incorporation of “*Controlled Foreign Corporation*” rules (CFC rules) to individuals as per Law 14.754 (entry into force 01/01/2024).

Speakers: Dr. Roland A. Pfister (Lucerne University of Applied Sciences and Arts, Badertscher Attorney at Law, Switzerland), Frederico de Almeida Fonseca (Rolim, Goulart, Cardoso Advogados, Brazil), Dr. Jonas Bergstein (Bergstein Abogados, Uruguay) and Santiago Zebel (Corpag Group, Argentina/Uruguay)

17:30

Cocktail invited by Sponsors



INFORMATION

Exchange Ideas is an international learning, training and networking platform on tax, wealth management and compliance focusing on practical matters and connecting financial advisors, family offices, lawyers, trustees, fund managers, and investors (“solution seekers”) with leading practitioners and academics in the field (“solution providers”). Exchange Ideas’ philosophy is to provide a platform that serves both ends of the relationship, by connecting members and allowing them to benefit from a leading advisory community, and to share the latest trends, knowledge and expertise in an efficient and cost-effective manner.



Participants

Entrepreneurs, tax specialists, lawyers, fiduciaries, private equity and hedge fund managers, representatives of trust companies and family offices, relationship managers and anyone with an interest in the areas of tax, wealth management and compliance.



Exchange Ideas

All participants may participate during the conference by asking questions directly or submitting written questions in advance to: info@exchange-ideas.com



Date & Time

Tuesday, October 8th, 2024 from 1:30 pm to 6:00 pm.



Language

Due to the international content and multinational speakers and attendants, the conference will be in English and Spanish. Simultaneous translation will not be provided.



Venue

The event will be held at the Universidad Torcuato Di Tella (Av. Pres. Figueroa Alcorta 7350, CABA). For detailed information on how to get to the venue please visit the venue [website](#).



Registration

Online registration via Universidad Torcuato Di Tella’s [website](#).
Registration fee for infrastructure costs (excl. VAT): **USD 50 / ARS 50.000**
Early registration (**until 29/09**) and UTDT community: **20% discount**
Registration fee for LLM and MDT students: **Free of charge**
A certificate of attendance will be issued to all attendees.



Contact Us

E-mail: info@exchange-ideas.com