



IASP
INSTITUTO
DOS ADVOGADOS
DE SÃO PAULO



TAX INCENTIVES AND FOREIGN DIRECT INVESTMENT (FDI)

THURSDAY, MARCH 8 & FRIDAY, MARCH 9, 2018
With a Welcome Cocktail on Wednesday, March 7

SAO PAULO

BRAZIL



Seminar organised by the UIA Foreign Investment and Tax Law commissions with the support of the UIA Latin American Lawyers Forum, the Ordem dos Advogados do Brasil – Seção de São Paulo (Sao Paulo Bar Association), the Instituto dos Advogados de São Paulo – IASP and the Centro de Estudos das Sociedades de Advogados – CESA and the Sindicato das Sociedades de Advogados dos Estados de São Paulo e Rio De Janeiro - SINSA

Bringing together the world's lawyers

For over 90 years, the UIA has been defending the legal profession and facilitating international contacts, cooperation and the exchange of knowledge among lawyers, while respecting their cultural and professional diversity.

Today, the UIA brings together several thousand members – lawyers or law professionals – and hundreds of bars, federations and associations.

Join the UIA and become a member of the world's strongest network of lawyers

- You will participate in the work of the UIA Commissions in Business Law, Human Rights and General Practice and share your experience with that of professionals from over 110 countries.
- You will also be able to join forces with the UIA, which, each year, provides its support to lawyers who cannot freely practise their profession. Everywhere in the world where rights of defence are threatened or the proper administration of justice is hindered, the UIA will make your voice heard.

www.uianet.org

Join the UIA during the seminar and benefit from a 50% discount on your membership fee.

The UIA would like to thank the following partners

STU
DIO LORENZETTI MARQUES



PAULO LINS E SILVA
ADVOGADOS

Introduction

The UIA Tax Law Commission, Foreign Investment Commission and Latin American Lawyers Forum joined efforts to put up a great seminar in São Paulo, Brazil, in March 2018: **Tax Incentives for FDI (Foreign Direct Investment)**.


What is the state of art of tax incentives for foreign investment worldwide? Is tax incentive forum shopping still an available tool for multinational companies to choose their new investment country? What about defensive measures of states against tax incentives of other states? We will be discussing with colleagues from every part of the world how effective tax incentives may be for the attraction of FDI and how it is dealt with by the revenue agencies of host and investing countries. All of this in the most important capital for business in Latin America, but also in a most beautiful country known for its breath-taking seaside and lively culture.



Wednesday | March 07 | 2018

18:00 WELCOME COCKTAIL

Kindly offered by Studio Lorenzetti Marques
Av. Brig. Faria Lima, 201, 11th floor, Ed. Tomie Ohtake
05426-100 Sao Paulo, Brazil



Thursday | March | 08 | 2018

08:30 – 09:00 REGISTRATION OF PARTICIPANTS

Instituto dos Advogados de São Paulo – IASP
Av. Paulista, 1294 – 19th floor – CEP 01310-100 – Bela Vista

09:00 – 09:30 WELCOME AND OPENING OF THE SEMINAR

- **Pedro PAIS DE ALMEIDA**, *UIA President, Abreu Advogados, Lisbon, Portugal*
- **Paulo LINS E SILVA**, *UIA President of Honor, Paulo Lins e Silva – Advogados e Consultores de Família, Rio de Janeiro, Brazil*
- **Claudio PACHECO PRATES LAMACHIA**, *President of the Brazilian Bar Association – OAB Brasília, Brazil*
- **George Augusto NIARADI**, *President of the International Relations Committee – OAB/SP, Sao Paulo, Brazil*
- **José Horácio HALFELD REZENDE RIBEIRO**, *IASP President, Ribeiro, Abrão e Matheus Advogados, Sao Paulo, Brazil*

09:30 – 11:10 The Host Country: Brazil

Moderator: • **Eduardo LORENZETTI MARQUES**, *President of the UIA Foreign Investment Commission, Studio Lorenzetti Marques, Sao Paulo, Brazil*

Speakers:

- **Sergio COSTA**, *Investe Sao Paulo, Sao Paulo, Brazil*
- **Graziano MESSANA**, *GM Venture Empreendimentos e Participacoes Ltda, Sao Paulo, Brazil*
- **Christiane ALVES ALVARENGA**, *Tozzini Freire Advogados, Sao Paulo, Brazil*
- **Antonio LOPES SAMPAIO**, *Studio Lorenzetti Marques, Sao Paulo, Brazil*
- **Maucir FREGONESI JÚNIOR**, *Siqueira Castro Advogados, Sao Paulo, Brazil*
- **Giovanni NANNI**, *IASP, Nanni Advogados, Sao Paulo, Brazil*
- **Gabriel SEIJO**, *IASP, Cescon Barriou Advogados, Sao Paulo, Brazil*

11:10 – 11:30 COFFEE BREAK

11:30 – 13:00 What is the State of Art of Tax Incentives for Foreign Investment in Latin America?

Moderator: • **Gabriel LIZAMA OLIGER**, *Lexing Costa Rica, San José, Costa Rica*

Speakers:

- **Jorge Luís INCHAHUSTE**, *Guevara & Gutiérrez S.C, La Paz, Bolivia*
- **Bárbara ROCA**, *Basilico, Santurio & Andrada, Buenos Aires, Argentina*
- **Fernando HERNÁNDEZ GÓMEZ**, *Vázquez Aldana, Hernández Gómez & Asociados, Guadalajara, Mexico*

- **Wilfrido FERNÁNDEZ**, *Zacarias & Fernández Abogados, Asunción, Paraguay*

13:00 – 14:30 LUNCH – MASP Restaurant (inside the Museum of Art of Sao Paulo)

Av. Paulista, 1578 – Bela Vista, São Paulo – SP, 01310-200

14:30 – 16:30 What is the State of Art of Tax Incentives for Foreign Investment in Other Regions of the World?

Moderator: • **Alexander PUPETER**, *President of the UIA Tax Law Commission, P&P Pöllath & Partners, Munich, Germany*

Speakers:

- **Bruno OLIVEIRA ALOI**, *Senior Investment Officer of the Swiss Business Hub Brazil, Sao Paulo, Brazil*
- **Martin BUSENHART**, *Walderwyss Attorneys at Law, Zurich, Switzerland*
- **Lionel AGOSSOU**, *Vaughan Avocats, Toulouse, France*
- **Ruben BERGONZI**, *Studio Commercialista Bergonzi, Milano, Italia*
- **Lourdes PÉREZ-LUQUE MARICALVA**, *Ventura Garcés & López-Ibor Abogados, Madrid, Spain*
- **Mafalda MARTINS LOURENÇO**, *Abreu Advogados, Lisbon, Portugal – to be confirmed*
- **Wei SONG**, *President of the UIA Biotechnology Law Commission, Law Institute – University of Science and Technology of China, Hefei, China*

16:30 – 17:00 COFFEE BREAK

17:00 – 17:45 SPECIAL SESSION – The Other Side: Counter Measures by Other States

Moderator: • **Cassius Vinicius de CARVALHO**, *Garrigues, Sao Paulo, Brazil*

Speakers:

- **Alexander Pupeter**, *President of the UIA Tax Law Commission, P&P Pöllath & Partners, Munich, Germany*
- **Fernando RETZLER MARTINS**, *SV Law, Sao Paulo, Brazil*
- **Additional speaker**, *IASP, Sao Paulo, Brazil – to be confirmed*

20:00 OPTIONAL DINNER

CAPIM SANTO

Alameda Ministro Rocha Azevedo, 471
Sao Paulo – Brazil

09:00 – 09:15 REGISTRATION OF PARTICIPANTS

Instituto dos Advogados de São Paulo – IASP

Av. Paulista, 1294 – 19th floor

CEP 01310-100 – Bela Vista

09:15 – 11:15 Free Trade Zone

Moderator: • **Cassio NAMUR**, IASP, Cescon Barrieu Advogados, Sao Paulo, Brazil

Speakers:

- **Jenifer Valeria ALFARO BORGES**, Alfabeto Uruguay, Montevideo, Uruguay
- **Gabriel LIZAMA OLIGER**, Lexing Costa Rica, San José, Costa Rica
- **Maria DA PAZ TIERNO LOPES**, Cuatrecasas, Sao Paulo, Brazil
- **Enrico VEZZANI**, Entrepreneur –Testimony

11:15 – 11:45 COFFEE BREAK

11:45 – 12:30 SPECIAL SESSION – M&A and Dangerous (hidden) Liabilities for Foreign Investors

Moderator: • **Ignacio CORBERA DALE**, UIA Director of Seminars, Garrigues UK LLP, London, UK

Speakers:

- **Patricia LOPEZ AUFRANC**, UIA Deputy Director - Rule of Law, Marval, O'Farrell & Mairal, Buenos Aires, Argentina
- **Jorge MARTÍ MORENO**, Uria Menéndez Abogados, S.L.P, Valencia, Spain
- **Ivo WAISBERG**, IASP, Thomaz Bastos, Waisberg, Kurzweil Advogados, Sao Paulo, Brazil
- **Fábio ROSAS**, IASP, Cescon Barrieu Advogados, Sao Paulo, Brazil

12:30 – 13:00 CLOSING REMARKS

- **Eduardo LORENZETTI MARQUES**, President of the UIA Foreign Investment Commission, Studio Lorenzetti Marques, Sao Paulo, Brazil
- **Alexander PUPETER**, President of the UIA Tax Law Commission, P&P Pöllath & Partners, Munich, Germany
- **Pedro PAIS DE ALMEIDA**, UIA President, Abreu Advogados, Lisbon, Portugal
- **José Horácio HALFELD REZENDE RIBEIRO**, IASP President, Ribeiro, Abrão e Matheus Advogados, Sao Paulo, Brazil



Organising Committee

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General Information

SEMINAR VENUE

Instituto dos Advogados de São Paulo - IASP

Av. Paulista, 1294 – 19th floor

CEP 01310-100 – Bela Vista

Sao Paulo, Brazil

REGISTRATION FEES

	UIA Member		Non Member	
	≤ 08.02.2018	> 09.02.2018	≤ 08.02.2018	> 09.02.2018
STANDARD REGISTRATION	€ 380/USD 450	€ 430/USD 510	€ 430/USD 510	€ 480/USD 570
YOUNG LAWYER (<35)*	€ 330/USD 390	€ 380/USD 450	€ 380/USD 450	€ 430/USD 510
BRAZILIAN PARTICIPANTS	€ 240/USD 285	€ 290/USD 345	€ 290/USD 345	€ 340/USD 405
BRAZILIAN PARTICIPANTS (<35)*	€ 190/USD 225	€ 240/USD 285	€ 240/USD 285	€ 290/USD 345

* Please attach proof of age to the registration form to benefit from young lawyers fee

These fees cover participation in the welcome cocktail, participation in the seminar, coffee breaks, lunch on Thursday, March 8, 2018, as well as the documentation of the seminar. The dinner on Thursday, March 8, 2018, is optional and at additional charge. Please note that the number of places at the seminar is limited. The organisers reserve the right to refuse registrations in the event of excess applications.

CONTINUING LEGAL EDUCATION

Every participant attending the seminar will receive a "Certificate of Participation" at the end of the event that may be used to obtain "Credits" for "Continuing Legal Education" – "Continuing Professional Development" purposes, depending on national rules. For more information, please contact the UIA.

LANGUAGE

The working language will be **English**.

HOTEL RESERVATION

A limited number of rooms has been pre-booked at a preferential rate. Reservations should be made directly through the hotel. Credit card details must be given in order to secure your reservation. Please note that the number of rooms is limited. We recommend that you proceed with your reservations as soon as possible.

Hotels

Rates

L'HOTEL PORTOBAY SÃO PAULO (5*)

at 350 meters from the seminar venue

Alameda Campinas, 266 – Jardim Paulista

Sao Paulo, SP, 01404-000, Brazil

T +55 11 2183 0541 / 0542

E reservassp@portobay.com.br

<https://www.portobay.com/en/hotels/brazil/sao-paulo-brazil/lhotel-porto-bay-sao-paulo/>

Executive Apartment – 30m², for maximum of 2 guests

Breakfast included

BRL 665 (approx. USD 200) + 5% VAT

Tourist Tax currently at BRL 10,30/pers./day NOT included

Please download the hotel reservation form from

our Website www.uianet.org

INTERCONTINENTAL SÃO PAULO (5*)

at 350 meters from the seminar venue

Alameda Santos, 1123

Sao Paulo, SP, 01419-001, Brazil

T 55 11 3179-2600

E reservas.saoha@ihg.com

www.icsaopaulo.com.br

Deluxe Room – SINGLE use **BRL 620 (approx. USD 190) +5.25% VAT**

Deluxe Room – DOUBLE use **BRL 675 (approx. USD 220) +5.25% VAT**

Tourist tax currently at BRL 10,30/pers./day NOT included

Breakfast NOT included @ BRL 74/pers./day

Please download the hotel reservation form from

our Website www.uianet.org

CANCELLATION CONDITIONS

All cancellations will be subject to a 50% deduction and will have to be sent in writing, to be received by the Union Internationale des Avocats **no later than February 8, 2018**. No refund will be made for cancellations received after this date.

Anyone who requires a visa invitation letter in order to attend the seminar should register and pay their registration fees **no later than February 8, 2018** to ensure there is enough time to obtain a visa.

All cancellations will be refunded in full, minus €50 to cover administrative costs, provided that the UIA has received the registration documents and total registration fees **no later than February 8, 2018**.

If you register after this date, only 50% of the amount paid minus €50 to cover administrative costs will be refunded for cancellations due to visa refusals.

All cancellations due to a visa refusal must be sent in writing and reach the UIA **before the seminar**. Cancellations must be accompanied by a **proof of visa refusal**.

If your visa is issued after the seminar date or if you do not have proof of visa refusal, you will not be entitled to a refund.

All registrations received by the Union Internationale des Avocats (UIA) along with the full payment of fees corresponding to the events selected will be confirmed in writing.

The UIA reserves the right to cancel or postpone the seminar to a later date, change the seminar venue and/or programme, make any corrections or modifications in the information published in the seminar programme and cancel any invitation to participate in the seminar, at any time and at their entire discretion, without having to provide any reasons for the same.

Neither the UIA, nor any of its managers, employees, agents, members or representatives shall be held responsible for any loss or damage, of any nature, suffered (directly or indirectly) by a delegate, accompanying person or a third party following any cancellations, changes, postponements or modifications.

The UIA strongly advises participants to subscribe to modifiable and/or refundable services, as well as to take out a cancellation insurance.

Neither the UIA, nor any of its managers, employees, agents, members or representatives shall be held responsible for any loss or damage, of any nature whatever, suffered (directly or indirectly) by a delegate or accompanying person, except in case of death or personal injury due to gross negligence by the UIA.

The contractual relations between the UIA and each participant (delegate or accompanying person) in relation to the seminar are subject to French law and jurisdiction, to the exclusion of any other law. Paris is the city of jurisdiction.

It is the responsibility of participants to ensure compliance with police, customs and health formalities for their journey. Participants unable to take part in the seminar because of their inability to take a flight or any other means of transportation due to being unable to provide the documents required (passport, visa, vaccination certificate, etc.) cannot claim any reimbursement.

“Force majeure” means any events external to the parties, of both an unforeseeable and insurmountable nature that prevents either the client or the participants, or the agency or service providers involved in organising the seminar, from executing all or part of the obligations provided for in the present agreement. By express agreement, such will be the case in the event of a strike affecting the means of transport, hotel staff, air traffic controllers, an insurrection, a riot or any prohibition whatsoever decreed by governmental or public authorities.

It is expressly agreed that for the parties, a case of force majeure would suspend the execution of their reciprocal obligations. At the same time, each of the parties shall bear the burden of all the expenses incumbent upon them, resulting from the case of force majeure.

The organisers decline any responsibility in case of any health problems existing prior to the seminar that may lead to complications or be aggravated during the entire period of the stay: pregnancy, cardio-vascular problems, any allergies, special diets, any disorders under treatment and not yet consolidated on the day the seminar starts, psychic or mental or depressive illness, etc. (Non exhaustive list).

GENERAL CONDITIONS

FORMALITIES

FORCE MAJEURE

HEALTH

TAX INCENTIVES AND FOREIGN DIRECT INVESTMENT (FDI)

Thursday, March 8 & Friday, March 9, 2018

SAO PAULO, BRAZIL

REGISTRATION FORM

Register online at: www.uianet.org

or please complete and return this form, by email, fax or post, to:

UNION INTERNATIONALE DES AVOCATS

20 rue Drouot, 75009 Paris, FRANCE

Tel: +33 1 44 88 55 66 ■ Fax: +33 1 44 88 55 77 ■ Email: uiacentre@uianet.org



Register online

UIA INDIVIDUAL MEMBERS: M I _ _ _ _ _

Please specify your membership number (Please check your membership card or membership fees)

Family Name:

First Name:

Firm:

Address:

Post Code: City:

Country:

Tel: Fax:

Email:

Date of Birth:

EU VAT ID-Number:

Special requests (special diet, allergies, handicap...):

Arrival/departure times & flight numbers:

Hotel:

A. SEMINAR REGISTRATION FEES

	UIA Member		Non Member	
	≤ 08.02.2018	> 09.02.2018	≤ 08.02.2018	> 09.02.2018
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* Please attach proof of age to the registration form to benefit from young lawyers fee.

B. SEMINAR SOCIAL ACTIVITIES

Please indicate below whether you plan to attend the following events **included** in the cost of your registration.

- Welcome Cocktail – Wednesday, March 7, 2018
 Lunch – Thursday, March 8, 2018

C. OPTIONAL ACTIVITY

(not included in the registration fees)

- Optional Dinner – Thursday, March 8, 2018

• Please book person(s) for the dinner

€ 70 x / pers

TOTAL (C) €

D. TOTAL

TOTAL (A) – Registration Fees €

TOTAL (C) – Optional Activity €

TOTAL (A+C) Excl. VAT €

E. CANCELLATION CONDITIONS

I, the Undersigned, confirm that I have read and accepted the **cancellation conditions** as well as the **general conditions** given on page 6 of the registration programme. My registration will only be taken into account on receipt of the payment.

Participants are aware that their image and/or voice may be photographed, recorded or filmed throughout the duration of the seminar. They hereby assign to the UIA, with the signature of this form, the right to exploit, reproduce and disseminate the images and recordings by all means, both known and unknown, using all media, for an unlimited term and free of charge.

F. METHOD OF PAYMENT

- By cheque in € payable to the UIA, addressed to: UIA – 20 rue Drouot – 75009 Paris – France
 By bank transfer in €, without charges to the payee, in favour of the Union Internationale des Avocats, quoting “**2018 Sao Paulo Seminar**”, to the following bank and account:

Société Générale – Paris Elysées Entreprise
91 avenue des Champs Elysées – 75008 Paris – France
BIC / SWIFT N°: SOGEFRPP
IBAN: FR76 3000 3033 9200 0503 4165 164

Kindly attach a copy of your bank transfer order to your registration form

- By credit card: Visa Mastercard

Card N°: _____

Expiry date: __/__/__ 3 digits: ___

Name of card holder:

I authorise the Union Internationale des Avocats to debit the above mentioned credit card in the amount of € (EUR)

Date: / /

Signature: