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INTERNATIONAL BAR ASSOCIATION CONFERENCE 2024

A conference presented by the IBA Taxes Committee

The New Era of Taxation

6–8 November 2024, Tivoli Avenida Liberdade Lisboa Hotel, Lisbon, Portugal

TOPICS INCLUDE:

- Pillar 2 and its impact on cross-border M&A deals
- Tax aspects of start-ups
- Tax issues of tokenisation of assets
- International tax controversy in the new era
- Tax aspects of corporate redomiciliation

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For more information and to book online visit www.ibanet.org/conference-details/CONF2523

Programme

Conference Co-Chairs

Serena Cabrita Neto *Cuatrecasas, Lisbon*

Tiago Cassiano Neves *Kore Partners, Lisbon*

Wednesday 6 November

1830 – 2030 Reception

Inscale Rooftop

7th Floor, Avenida Liberdade 36, Lisbon

Inscale Rooftop is a five-minute walk from the Conference hotel.

All registered delegates are welcome to attend

Thursday 7 November

0745 – 1715 Registration

0820 – 0830 Welcome from the Conference Co-Chairs

0830 – 1000

Recent cases and trends on beneficial ownership and treaty eligibility

This panel dives into recent court decisions and evolving practices in key jurisdictions. We'll explore how these developments impact how countries assess treaty eligibility and the concept of beneficial ownership in relation to tax treaties and EU directives. Additionally, the panel will examine how these issues interact with broader anti-treaty shopping initiatives and general anti-avoidance rules (GAAR) in these jurisdictions.

Session Co-Chairs

Mariana Eguiarte-Morett *Sánchez Devanny, Mexico City;*

Session Reporters Liaison Officer, IBA Taxes Committee

Josh Kumar *Aird & Berlis, Toronto, Ontario*

Speakers

Francisco Cabral Matos *Viera de Almeida, Lisbon*

Aiste Medeliene *Wallace, Vilnius*

Shreya Rao *Shreya Rao & Associates, Bengaluru, Karnataka*

Karin Spindler-Simader *Wolf-Theiss, Vienna*

Session Reporter

Rebecca Diacono *Fenech & Fenech Advocates, Valetta*

1000 – 1015 Coffee/tea break

1015 – 1145

Unpacking Pillar 2 – impact on cross-border M&A transactions

This panel delves into the complexities arising from the interplay between the Organisation for Economic Co-operation and Development's (OECD) global minimum tax initiative (Pillar 2) and cross-border mergers and acquisitions (M&A) activity. Experts will dissect how Pillar 2's rules, including the income inclusion rule (IIR) and undertaxed payments rule (UTPR), impact deal structuring, tax liabilities and the potential for future tax disputes. The discussion will also explore how various dispute prevention and dispute resolution mechanisms may be used to achieve tax certainty under the Global Anti-Base Erosion Rules (GloBE Rules).

Session Co-Chairs

Amelia O'Beirne *A&L Goodbody, Dublin*

Joe Sullivan *Covington & Burling, Washington DC*

Speakers

Maria Chang *Bae Kim & Lee, Seoul*

Romain Desmots *McDermott Will & Emery, Paris*

Sven Kluge *Flick Gocke Schaumburg, Stuttgart*

Michael Molenaars *Stibbe, Amsterdam*

Antonio Pedro Braga *Garrigues, Porto*

Session Reporter

Paula Benítez Régil *Cuatrecasas, Madrid*

1145 – 1315 Lunch

Conference dinner sponsors



D. C. CHRISTOPOULOS
& PARTNERS
LEGAL COUNSELS & ATTORNEYS



Thursday continued

1315 – 1345 **Keynote address**

An update on the Portuguese tax environment

Claudia Reis *Secretary of State for Tax Affairs, Government of Portugal, Lisbon*

1345 – 1455

Cross border equity and long-term incentive plan structures

This panel dives into the strategic planning of equity and long-term incentive plans for startups with international teams. Experts will navigate the complexities of structuring these plans across borders exploring startup-friendly tax regimes. The panel will address various plan options such as stock options, phantom equity and performance shares, focusing on issues from different qualifications of income, availability of special regimes, moment when income is taxed and existence of exit taxation.

Session Chair

Francesco Gucciardo *Aird Berlis, Toronto, Ontario; Co-Chair, IBA Taxes Committee*

Speakers

Tania Almeida *Ferreira CCA, Lisbon*

Pierre Bonamy *Reinhart Marville Torre, Paris*

Seth Entin *Greenberg Traurig, Miami, Florida*

David López Pombo *Uría Menéndez, Madrid*

Session Reporter

Jemiina Pohja *Krogerus, Helsinki*

1455 – 1515 **Coffee/tea break**

1515 – 1630

Corporate redomiciliations

This panel addresses intricate practical tax considerations involved when a company relocates to another country (redomiciliation). The discussion will also delve into current strategies associated with redomiciliation within the context of group restructurings and exploring reliefs that might be available.

Session Co-Chairs

Ricardo da Palma Borges *RPBA, Lisbon*

Chloé Delion *CMS Francis Lefebvre, Neuilly-sur-Seine, Paris*

Speakers

Jenni Parviainen *Hannes Snellman, Helsinki; Membership Officer – Europe, IBA Taxes Committee*

Heather Ripley *Alston & Bird, New York; Scholarship Officer, IBA Taxes Committee*

Sjoerd Stokmans *Van Doorne, Amsterdam*

Session Reporter

Andrea Mirabella *GPBL, Milan*

1630 – 1700

An interview with Judge Gustavo Courinha, Supreme Administrative Court, Lisbon

Interviewed by

Maria Ines Assis *Abreu Advogados, Lisbon*

1700 – 1800

Tax issues of tokenisation of real world assets

This panel explores emerging tax challenges associated with tokenising real-world assets like real estate or shares. Experts will dissect a case study to determine how potential tax triggers at different stages of the tokenisation process (eg, issuance, trading, secondary sales), and navigate the uncertainties surrounding how tax authorities may classify those tokenised assets.

Session Chair

Ramona Azzopardi *WH Partners, Valetta*

Speakers

Alexandra Courela *Abreu Advogados, Lisbon*

Gilles Haudenschild *Fischer Ramp Buchmann AG, Zürich*

Ben Symons *Old Square Tax Chambers, London*

Session Reporter

Tsedey Girma *Bonelli Erede, Addis Ababa*

1930 – late **Conference dinner**

Montes Claros

Estrada Montes Claros S/N

Lisbon 1300-651

Portugal

Ticket price: €70

One place per registered delegate is permitted.

Join us for drinks and dinner, followed by a DJ and dancing at this stunning lakeside venue.

Coaches will depart from the Tivoli Avenida Liberdade Hotel at 1915 and will return following the dinner at approximately 2330. ➔

Conference refreshment break sponsors



Conference luncheon sponsors



0830 – 1000

International tax controversy in the new era

This panel tackles the evolving landscape of international tax disputes. Experts will explore the impact of recent developments like the Mutual Agreement Procedure under the Organisation for Economic Co-operation and Development (OECD) Model, arbitration under the Multilateral Instrument (MLI) and implementation of EU Directive 2017/1852 on tax dispute resolution mechanisms. The session will delve into strategies for managing tax risks, fostering proactive communication with tax authorities and navigating potential disputes in this new era, including interaction with bilateral investment treaties.

Session Co-Chairs

Antonietta Alfano *Maisto e Associati, Milan; Social Media and Website Officer, IBA Taxes Committee*

Álex Córdova *Rodrigo Elías & Medrano Abogados, Lima*

Speakers

Valentina Cabrera *Torres Plaz & Araujo, Caracas*

David Farhat *Skadden, New York*

Professor Adolfo Martín Jiménez *University of Cadiz, Cadiz*

Luis Vazquez *Creel, Mexico City*

Pedro Vidal Matos *Cuatrecasas, Lisbon*

Session Reporter

Thomas Dasselaar *Van Doorne, Amsterdam*

1000 – 1015 **Coffee/tea break**

1015 – 1115

Source taxation in a digitised world

This session explores the challenges of attributing profits (source taxation) to specific jurisdictions in today's digital economy. Experts will examine cases how the borderless digital assets complicate the traditional tax frameworks designed for physical goods and local presence. The discussion will delve into potential solutions, including recent Organisation for Economic Co-operation and Development (OECD) initiatives and digital tax proposals.

Session Chair

Carlos Eduardo Marino Orsolon *Demarest, São Paulo*

Speakers

Manuel José Garcés *Carey, Santiago*

Susana Estêvão Gonçalves *Pérez-Llorca, Lisbon*

Imme Kam *Loyens & Loeff, Amsterdam*

Session Reporter

Francesco Ricci *Maisto e Associati, Rome*

1115 – 1215

VAT aspects of M&A real estate transaction

This session dives into the practical VAT considerations arising during mergers and acquisitions (M&A) involving real estate assets. Experts will dissect the application of VAT to asset purchases versus share acquisitions. The discussion will explore how VAT treatment impacts deal pricing, potential VAT reliefs and the management of VAT liabilities throughout the transaction process focusing on optimal deal structuring.

Session Chair

Marta Machado de Almeida *RFF Lawyers, Lisbon*

Speakers

Catarina Belim *Belim Castilho, Lisbon*

Matthias Oldiges *KMLZ, Düsseldorf*

Cristina Rinne *NKF, Zurich*

Session Reporter

Larissa Constanze Wagner *Binder Grösswang, Vienna*

1215 – 1315 **Lunch**

1315 – 1430

Winds of change in international tax systems

This panel discusses the ongoing transformation of global tax systems, examining how these changes are impacting different regions and its recent polarisation from UN. Experts will analyse the regional perspectives on Pillar One taxing rights in the digital economy and explore how jurisdictions will respond to these recent developments. Taking a regional perspective, the panel will analyse the winds of change and their impact on global business strategies.

Session Chair

Gouri Puri *Shardul Amarchand Mangaldas, New Delhi; Membership Officer, Asia Pacific, IBA Taxes Committee*

Ryan Rabinovitch *Fasken, Montreal, Quebec; Membership Officer – North America, IBA Taxes Committee*

Speakers

Nuno de Oliveira Garcia *Gómez-Acebo & Pombo, Lisbon*

Theophilus Emuwa *Aelex, Lagos*

Jorge Oben *IRS, Washington, DC*

Antonio Queiroz Martins *Morais Leitão, Lisbon*

Chetan Rao *IRS, New Delhi*

Session Reporter

Jose E Aguilar Shea *Squire Patton Boggs, Madrid*

1430 – 1445 **Coffee/tea break**

Friday continued

1445 – 1645

Roundtable sessions: recent developments

A series of roundtable discussions will look at recent developments in the following areas:

Topic one: Permanent establishment in digital economy

Moderators

Bruna Marrara *Machado Meyer, São Paulo*
Luis Enrique Torres *Von Wobeser, Mexico City*
Dinis Tracana *PMLJ, Lisbon*

Topic two: Experiences from MLI implementation in tax treaties

Moderators

Lars Gläser *GLAESER LAW Tax Boutique, Vienna*
Miguel Pimentel *Garrigues, Lisbon*
George Trantea *Filip & Company, Bucharest*

Topic three: Experiences from MLI implementation in tax treaties

Moderators

Anuraag Bukkapatnam *Khaitan & Co, Mumbai, Maharashtra*
Andrea D’Ettore *Facchini Rossi Michelutti (FRM), Milan*
Marta Pontes *Uría Menéndez, Lisbon*

Topic four: Tax issues from blacklisting jurisdictions

Moderators

Alessandro Jones-Capobianco *Cuatrecasas, Barcelona*
Teresa Meyer *BMA, Sao Paulo*
Wouter Vosse *Hamelink, Amsterdam*

Topic five: Special expatriate regimes under pressure

Moderators

Alvaro Checa *Kinship Partners, Madrid*
Rogerio Fernandes Ferreira *RFF Lawyers, Lisbon*
Lorenzo Ferro *Chiomenti Studio Legale, Milan*

1645 Closing remarks from the Conference Co-Chairs



IBA 2025 TORONTO

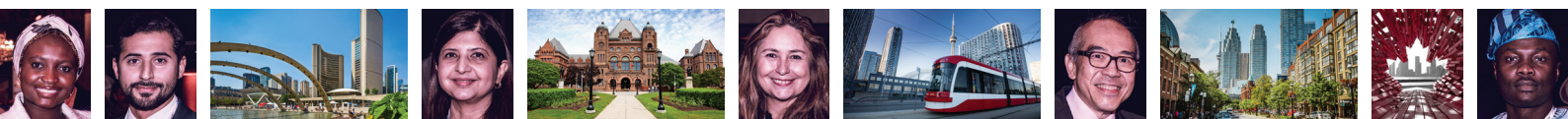
2-7 NOVEMBER
ANNUAL CONFERENCE OF THE INTERNATIONAL BAR ASSOCIATION



OFFICIAL CORPORATE
SUPPORTER



METRO TORONTO CONVENTION CENTRE, TORONTO, CANADA



The 2025 IBA Annual Conference will take place in Toronto, Canada. This dynamic metropolis, with a core of soaring skyscrapers, is known as one of the most cosmopolitan, multicultural cities in the world with nearly half of the population being foreign-born and boasting 150 spoken languages.

As Canada's largest city, and the fourth largest city in North America, Toronto is a world leader in business, finance, technology, entertainment and culture.

Toronto is home to a diverse range of businesses across various industries. The Financial District is the centre of Canada's financial industry containing the Toronto Stock Exchange, which is the largest in Canada and tenth largest in the world.

Located in such a dynamic and multicultural business metropolis, Toronto will be an outstanding host for the 2025 IBA Annual Conference.

WHAT WILL IBA 2025 OFFER YOU?



Access 5,000+ attendees representing over 2,700 law firms, corporations, governments and regulators from more than 130 jurisdictions



Hear from leading international figures, government officials, general counsel and experts from across all practice areas and continents



Opportunities to win more work and referrals at the world's best networking and business development event for lawyers and law firms



Save time and money by meeting all of your legal contacts under one roof



To receive details of all exhibiting and sponsorship opportunities for the IBA Annual Conference in Toronto, email andrew.webster-dunn@int-bar.org



TO REGISTER YOUR INTEREST, VISIT: WWW.IBANET.ORG/CONFERENCE-DETAILS/CONF2510

Information

Date

6–8 November 2024

Venue

Tivoli Avenida Liberdade Lisboa Hotel
Avenida da Liberdade 185
1269-050 Lisbon
Portugal
Tel: +44 (0)20 1234 5678

Language

All working sessions and Conference materials will be in English.

Interpreters are not authorised to book for the conference or attend the conference working sessions without the prior written permission of the Conferences Director.

How to book

Online by **31 October** at www.ibanet.org/conference-details/CONF2523 and make payment by credit card to avail of the ten per cent online booking discount or complete the attached booking form and return it to the Conference Department at the IBA together with your proof of bank transfer payment. You should receive an email confirmation of your booking within five days; if you do not, please contact confs@int-bar.org.

Fees

Online bookings received:

	on or before 11 October	until 31 October
IBA member	€790	€895
Non-member*	€970	€1075
Young lawyers (under 30 years)	€595	€1075
Academics/judges (full-time)	€595	€1075
Public lawyers	€595	€1075
Corporate counsel**	€710	€1075
Conference dinner	€70	€70

After **1 November** bookings must be received in hard copy at the IBA office.

Hard copy forms and fees received:

	on or before 11 October	after 11 October
IBA member	€880	€995
Non-member*	€1080	€1195
Young lawyers (under 30 years)	€660	€1195
Academics/judges (full-time)	€660	€1195
Public lawyers	€660	€1195
Corporate counsel**	€790	€1195
Conference dinner	€70	€70

*By paying the non-member fee, we welcome you as a delegate member of the IBA for the year in which this Conference is held, which entitles you to the following benefits:

- 1) Password access to certain parts of the IBA website.
- 2) Receipt of *IBA E-news* and access to online versions of *IBA Global Insight*.
- 3) The member rate for any subsequent Conferences for this calendar year.

**A reduced rate is offered to IBA Corporate Group Members. Please contact confs@int-bar.org to obtain a 25 per cent discount on the IBA Member fee.

If you would like to become a full or general member of the IBA, which includes membership of one committee or more – and inclusion in and access to our membership directory – we encourage you to do so now to book for this Conference at the member rate. You can find full details of how to join at www.ibanet.org.

A reduced rate is offered to lawyers who are over the age of 65, have been an IBA member for more than 20 years and are no longer practising law.

Full payment must be received to obtain your Conference documentation.

Fees include:

- Attendance at all working sessions
- Access to the Conference materials from the IBA website (www.ibanet.org), including any available speakers' papers submitted to the IBA before 31 October
- Access to live delegate search
- Lunch on Thursday
- Tea and coffee during breaks
- Reception on 6 November

Delegate/speaker conference bookings allow for individual entry and attendance to the conference. Delegates/speakers are not permitted to invite guests to attend any working sessions, workshops, or conference social functions.

Please note that bookings are not transferable.

List of participants

For your name to appear in the list of participants, your booking form must be received by **31 October** at the latest.

Online delegate search

Delegates can use the online delegate search via the IBA website, to use this function delegates will need to be logged into their MyIBA. This will allow search access to up-to-date attendance lists.

Booking confirmation

Upon receipt of your payment for the Conference a confirmation email will be sent to you which contains information regarding your attendance at the Conference. You will also be able to view and download your payment information and manage your booking via your MyIBA profile on the IBA website.

Book with confidence

- If the IBA needs to reschedule the event, your booking will be automatically transferred to the new date and no additional fees will be charged. If this date is not convenient for a delegate, a refund of the cost of the conference place will be available on request to the IBA.
- If the IBA is unable to reschedule the conference within 12 months of the original scheduled date, a full refund of the cost of the conference place will automatically be made to all delegates.
- Please note that the IBA will not provide refunds for any costs incurred including any travel costs.

Please note, these terms are subject to any more restrictive or different local requirements and may be altered and amended from time to time to reflect any changes to restrictions or government requirements.

Hotel accommodation

A limited number of rooms have been reserved at the Tivoli Avenida Liberdade Lisboa for the nights of 6–7 November:

Tivoli Avenida Liberdade Lisboa Hotel

Avenida da Liberdade 185
1269-050 Lisbon
Portugal

The following rates are per room, per night and inclusive of buffet breakfast, service charges and VAT but exclude City Tax (payable locally).

Deluxe room, single occupancy: €310

Please use the following hotel website link to make your reservation:

<https://www.nh-hotels.com/en/event/group-iba>. The hotel requires a credit card number to secure your reservation.

Cancellation and no-show policy

Please note that in the event of any cancellations or no-shows, rooms will be charged to the individual guest's credit card given at the time of booking.

Please note that any reservation made after **10 September** will be subject to availability and cannot be guaranteed at the special IBA rate.

As a limited number of rooms have been blocked at the hotel, availability cannot be guaranteed once the room block is full.

Delegates are responsible for making accommodation reservations directly with the hotel and entering into an agreement with the hotel regarding credit card guarantees, cancellation terms and conditions, and room rates (should these differ from the special IBA rate). The IBA cannot accept responsibility for hotel accommodation disputes between a delegate and the hotel.

Unauthorised accommodation agents

It has been brought to our attention that there are multiple companies contacting past attendees, claiming to represent the IBA, offering 'assistance' with conference and hotel bookings.

They are operating by cold-calling and spamming companies whose names have appeared on previous List of Participants, Programmes and Sponsorship recognition. The only Accommodation Agent the IBA works with is Judy Lane ICS. Judy Lane ICS do not contact delegates on behalf of the IBA without delegates making initial contact. Please ignore any communication that does not come directly from the IBA or Judy Lane ICS.

Terms and Conditions

All conference delegates must provide full and accurate information regarding their identity and contact information. Failure to do so will result in their conference booking being cancelled.

Full payment must be received to obtain your Conference documentation.

Cancellation of conference or social functions

If cancellation is received by email to confs@int-bar.org on or before the early-registration deadline date, fees will be refunded less a 15 per cent administration charge.

Cancellations received after the early-registration deadline date and up to 14 days prior to the first day of the Conference, will be refunded less a 25 per cent administration charge. Refunds will be made minus any monies owed to the IBA. Monies cannot be kept on IBA member accounts or transferred to future IBA conferences.

We regret that no refunds can be made after this time. Conference or social function bookings received after this time will not be eligible for any refund of fees. Should you have difficulties in obtaining your visa and are not able to attend the Conference this cancellation policy will still apply.

Disabled access

The Tivoli Avenida Liberdade Lisboa is wheelchair accessible. Please notify us if you require special assistance.

Social programme

Wednesday 6 November

1830 – 2030 **Reception**

Inscale Rooftop
7th Floor, Avenida Liberdade 36, Lisbon

Inscale Rooftop is a five-minute walk from the Conference hotel.

All registered delegates are welcome to attend

Thursday 7 November

1930 – late **Conference dinner**

Montes Claros
Estrada Montes Claros S/N
Lisbon 1300-651
Portugal

Ticket price: €70

One place per registered delegate is permitted.

Return coach transportation will be provided.

Social event places cannot be guaranteed unless payment has been received before 1 November, subject to availability.

One place per delegate is permitted.

Continuing Professional Development/Continuing Legal Education

For Conference delegates from jurisdictions where CPD/CLE is mandatory, the IBA will provide a Certificate of Attendance for the Conference. Subject to CPD/CLE requirements, Conference delegates can use this to obtain the relevant number of hours' accreditation. The number of CPD/CLE hours available may vary depending on the rules applied by the members' bar association/law society on time recording criteria.

A Certificate of Attendance is available to Conference delegates on request. Please ask at the IBA Conference registration desk for information on how to obtain the certificate.

Payment

When booking the Conference, full payment of the booking fee is required at the time we accept your booking.

VAT will be added to delegate fees as appropriate. Our prices may change at any time, but any price change will not affect bookings that we have confirmed with you. Booking fees for the Conference can only be paid in the booking fee currency listed above.

Credit card payments: The IBA accepts these payment methods: American Express, Diners, Discover, JCB, Maestro, Mastercard, UnionPay and Visa. Payments from local or affiliate services linked to these providers can also be made through the IBA website.

It is the responsibility of the cardholder to ensure that the card's security details are ready and to check that there is a sufficient balance on the card for the payment to complete.

All fees payable to us by you in relation to the Conference shall be paid free and clear of all deductions or withholdings whatsoever.

If any deductions or withholdings are required by law to such fees, you shall pay such sum as will, after the deduction or withholding has been made, leave us with the same amount as we would have been entitled to receive in the absence of any such requirement to make a deduction or withholding.



Travel arrangements and visas

Participants are responsible for making their own travel arrangements to attend the Conference. It is recommended that you check any visa requirements with your local embassy or consulate. In particular, participants should inform themselves of the entry requirements (ie, visa requirements) of the event location and complete the necessary formalities in good time before the event begins. The IBA will not be liable if a visa application is denied, a visa is received too late to attend, or if a delegate is not able to travel to the Conference for any other reason.

We are unable to dispatch visa invitation letters to support your visa application prior to receipt of your booking form and full payment of conference fees.

Please apply for your visa in good time.

Carbon efficient travel

With IBA conferences taking place in major business centres all over the world, travel is an unavoidable reality for our delegates. The IBA encourages its members and delegates to be responsible and conscious of the impact travel has on the environment and to take measures to reduce the carbon impact of their travel.

Some suggested steps that delegates can take include:

- Travel by train instead of flying if possible.
- Book direct flights instead of connecting flights, if available, as limiting the number of stops needed will reduce your carbon footprint.
- Consider the impact of the travel class that you book – business class travel equates to 3 times the carbon footprint of economy class.

Relying on the local public transport is the more carbon friendly option, but this is not always a realistic option. Where reliance on taxis/cars is needed use electric vehicles over petrol or diesel and share vehicle usage with other delegates and colleagues.

Badges

For security reasons, name badges are required to be worn visibly at all times during the Conference and at any IBA organised social function linked to the Conference. Proof of identity is required to collect your badge and for a replacement badge to be issued. Checks will be in place and staff will challenge delegates not wearing a valid conference badge. Anyone not wearing a badge must get a replacement badge from IBA staff or will be required to leave the venue immediately. Anyone found wearing a badge that they are not entitled to wear will have the badge removed and will be required to leave the Conference.

All conference bookings are non-transferable and cannot be resold, transferred or passed on to another person, whether for commercial gain or otherwise.

Name badges can only be used by the booked attendee to access the event or social function; name badges cannot be shared or borrowed by any other person, whether registered for the event or otherwise.

Any breach of these terms will result in the booked attendee being required to leave the event/social function with immediate effect and the cancellation of their booking without reimbursement or refund of any previously paid fees.

Dietary requirements

The IBA endeavours to accommodate all special dietary requests confirmed to us before bookings close. Requests made after this time cannot be guaranteed and all dietary requests are subject to local availability (which is outside the IBA's control).

Photography and filming

Certain sessions and social functions at an IBA Event may be photographed or filmed and some of this content may be used for future IBA marketing materials, member communications, products or services. Should you have any concerns about this, or if you do not wish to be featured in any of these materials, please contact the IBA Marketing Department at ibamarketing@int-bar.org.

No participant, attending in any capacity, is authorised to record or film the conference working sessions, workshops or social function without the prior written permission of the Conferences Director.

Illness

You will not attend the Conference if you are displaying symptoms of a communicable disease. Should you develop symptoms during your attendance, you will inform a member of IBA staff by email (confs@int-bar.org) and you agree not to attend any further sessions or related events and to comply with all local and national restrictions.

You agree that, if asked by the relevant local or national authorities, the IBA has permission to pass on your personal information and contact details to those authorities should contact tracing be required.

Promotional literature

No individual or organisation may display or distribute publicity material or other printed matter during an IBA Event, unless by prior arrangement with the IBA. Organisations and companies wishing to discuss promotional opportunities should contact the IBA Sponsorship Department at sponsorship@int-bar.org.

Conference sell-outs

The IBA hosts conferences in venues of a suitable size for each event; however, there are times when a conference may sell out and the IBA cannot guarantee places will be available. Should this happen, prospective delegates will be informed, and a waiting list will operate. The waiting list will function on a 'first come, first served' basis, subject to receiving booked delegate cancellations. The waiting list for the Conference will close once the waiting list has reached ten per cent of the venue capacity, as it is very unlikely a place will become available. IBA will not be liable for any expenses or costs incurred by you (including travel and accommodation costs) in relation to attendance at the Conference, including if you travel to the Conference without a confirmed place).

Harassment

Conferences provide unrivalled professional development and network-building opportunities for international legal practitioners and their professional associates. The IBA values the participation of every delegate and member of the IBA and wants all attendees to have an enjoyable and fulfilling experience. Accordingly, all Conference attendees are expected to show respect and courtesy to other attendees, IBA staff and those involved with hosting the events throughout the Conference and at all events, receptions and parties, whether officially organised by the IBA or others. All delegates, guests, attendees, speakers, exhibitors, staff and volunteers at the Conference are required to conform to the IBA Harassment Policy. See www.ibanet.org/iba-harassment-policy.

Cancellation by the IBA

We may at any time, with or without giving notice, in our absolute discretion and without giving any reason, cancel or postpone the Conference, change its venue or any of the other published particulars, or withdraw any invitation to attend. In any case, we will not be liable for any loss, liability, damage or expense suffered or incurred by any person, nor will we return any money paid to us in connection with the Conference unless we are satisfied not only that the money in question remains under our control but also that the person who paid it has been unfairly prejudiced (as to which, decision shall be in their sole and unfettered discretion and, when announced, final and conclusive).

The IBA shall have no liability to you, for a refund or otherwise, where the IBA is forced to cancel or reschedule part or all of the Conference due to reasons beyond our reasonable control. However, refunds may be paid at IBA's discretion.

IBA will be entitled to change the venue and make minor changes to the timing and content of the Conference.

The IBA, its officers and staff accept no responsibility for any views expressed, presentations or materials produced by delegates or speakers at the Conference.

Full **Conference and Events Terms and Conditions** apply.



International Bar Association

the global voice of the legal profession



About the IBA

The International Bar Association (IBA), established in 1947, is the world's leading organisation of international legal practitioners, bar associations, law firms and law societies.

The IBA influences the development of international law reform and shapes the future of the legal profession throughout the world. It has a membership of more than 80,000 individual lawyers and more than 190 bar associations and law societies spanning over 170 countries.

Inspired by the vision of the United Nations, the IBA was founded in the same spirit, just before the Universal Declaration of Human Rights was proclaimed in 1948.

The IBA covers all practice areas and professional interests, providing members with access to leading experts and up-to date information, enabling them to better represent their clients' interests.

Through its various committees, fora, and task forces, the IBA facilitates the exchange of information and views among its members as to laws, practices and professional responsibilities relating to the practice of law around the globe.

IBA Taxes Committee overview

The Taxes Committee encourages interface between international tax specialists and promotes the building of networks among tax lawyers worldwide to assist them in better serving the interests of their clients. The committee is divided informally into four practice group areas: Income Taxes, Other Taxes, Tax Litigation and Employee Benefits.

Members are encouraged to contribute to the committee newsletter which is published two to three times per year and to present papers at committee conferences and seminars. The committee also offers tax executives a forum, in its Tax Executives group, to exchange expertise and skills with their colleagues in industry on topics of special interest.

For more information please visit the **Taxes Committee home page**.

International Bar Association

Chancery House, 53-64 Chancery Lane, London WC2A 1QS, United Kingdom
Tel: +44 (0)20 7842 0090 Email: member@int-bar.org Web: www.ibanet.org



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