



PROGRAM

2ND NORTH AMERICAN
REGION MEETING
CANADA - MEXICO - USA

MAY 4TH and 5TH 2022



2ND NORTH AMERICAN REGION MEETING

CANADA - MEXICO - USA

MAY 4TH and 5TH 2022



May 4th

WIN Panel - Global Mobility

8:30 - 9:50

- Individual tax residence
- Corporate tax residence and the risk of permanent establishment
- Other individual and corporate tax risks
- Tax and social security treaty issues

Kim Maguire - Bennett Jones LLP (Canada)

Shannon Connaghan - GlaxoSmithKline (USA)

Herminia Díaz - Deloitte (Mexico)

Francisco Matus - Basham, Ringe y Correa (Secretary)

Panel II - Pillar One - Addressing the digital economy and the allocation (or relocation) of taxing rights

10:15 - 11:35

- OECD Multilateral Convention (MLC) and domestic legislation
- Country perspectives and implementation
- USA - Political compromise and Model agreement with various European countries for removal of existing DST
- Canada's Digital Service Tax

Sean McNama - RSM Canada (Canada)

Philippe Penelle - Kroll (USA)

Carlos Pérez Gómez - KPMG (Mexico)

Jhoana Sagrero - PwC Mexico (Secretary)

Panel III - Pillar Two - Seeking to solve "remaining BEPS issues"

12:00 - 13:20

- OECD GloBE model rules
- An "overhaul" of the international tax regime?
- Country perspectives and implementation
- Pillar Two and existing domestic legislation
- Pillar Two and existing treaty provisions

Penelope Woolford - KPMG Canada (Canada)

Josh Odintz - Holland & Knight (USA)

Koen Van't Hek - EY Mexico (Mexico)

Luis Salinas - Creel, García-Cuéllar, Aiza y Enriquez (Secretary)



2ND NORTH AMERICAN REGION MEETING

CANADA - MEXICO - USA

MAY 4TH and 5TH 2022



May 5th

YIN Conference - Ultimate Beneficial Ownership

8:30 - 9:50

- Country's legal framework and comparative analysis
- Concept of beneficial owners and ownership
- Legal entities and other arrangements
- Interaction of UBO and FATCA legislation
- Exchange of information agreements

Marc André Gaudreau Duval - Davies Ward Phillips & Vineberg LLP (Canada)

Alfonso Dulcey - Weil, Gotshal & Manges LLP. (USA)

Martha Ruelas - Morales y Casillas Abogados (Mexico)

Ana Elena Domínguez - Galicia Abogados (Secretary)

Panel IV - Transfer Pricing Cases and Changes in Domestic Legislation

10:15 - 11:35

- Changes in TP domestic legislation
- Trends and conclusions in recent TP cases
- Practical approach and recommendations for in-house TP teams

Amanda Heale - Osler, Hoskin & Harcourt LLP (Canada)

Rodrigo Fernández - Economics Partners (USA)

Yoshio Uehara - Chevez, Ruiz, Zamarripa y Cía. (Mexico)

Bernardo Iberri - Chevez, Ruiz, Zamarripa y Cía. (Secretary)

Panel V - Practical Issues and Learning from Recent Tax Treaty Law Cases

12:00 - 13:20

- Recent tax treaty cases
- Canada - Alta Energy case - Impact of domestic law GAAR in treaty-shopping situation
- Mexico - Technical Services and Fictitious PE cases
- USA - GE financial investments, Adams Challenge and Toulouse cases
- Country perspectives on tax treaty override and potential solutions

Patrick Marley - Osler, Hoskin & Harcourt LLP (Canada)

Devon Bodoh - Weil, Gotshal & Manges LLP. (USA)

Gustavo Leal - Leal Benavides & Cía (Mexico)

José Rodolfo Pérez - Sánchez Devanny Eserverri (Secretary)



Venue

JW Marriott Hotel Mexico City

Andrés Bello 29 Polanco, Mexico City

Special Room Fee for Congress Participants

<https://housing.checkmein.com.mx/IFA2022/ENG>

On-site Assistance includes:

- Access to all six Panels of the 2nd North American Region Meeting
- Coffee Break
- Lunch
- Certificate of Participation
- Parking
- Meeting Materials
- **All on-site participants must show their complete Covid vaccination certificate or a negative 24-hour Covid test.**

Virtual Assistance includes:

- Access to all six Panels of the 2nd North American Region Meeting through the Digital Platform
- Certificate of Participation
- Meeting Materials

Fees

	Early Bird Before April 21st		Regular Fee As of April 21st	
	IFA Members	Non IFA Members	IFA Members	Non IFA Members
On-Site	\$460 USD	\$580 USD	\$510 USD	\$640 USD
Virtual	\$210 USD	\$265 USD	\$230 USD	\$295 USD

Registration

<https://online.checkmein.com.mx/ifa2022/eng>

2ND NORTH AMERICAN
REGION MEETING

CANADA - MEXICO - USA

MAY 4TH and 5TH 2022