

# Tax efficient and compliant structures for Brazilian and Mexican clients

What are the consequences of international changes ? How are holdings and funds used for tax planning purpose? How to hold US assets (real estate, financial investments...)?

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**Peter Adriaansen,**  
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co-chair of the Latin American team,  
Loyens & Loeff, Luxembourg

**Luis Guilherme Goncalves,**  
Partner,  
BT7 Partners, Miami

This is the first seminar of a group of 3 half-day seminars (online) on Latin American clients:

- Tax efficient and compliant structures for Brazilian and Mexican clients - 11 May 2021
- Tax avoidance and criminal exposure risks for Brazilian and Mexican clients (and their advisers) - 18 May 2021
- Wealth planning solutions for Latin American clients (Argentina, Brazil, Mexico) - 26 May 2021

**14.00 Update on recent and upcoming legal and tax changes in Brazil and Mexico**

**Ricardo Leon Santacruz**  
**Peter Adriaansen**

**New game changers and new options**

**14.20 International changes (BEPS, economic substance offshore, UBO registers, DAC6...): what consequences in terms of choice of jurisdiction and instruments?**

- In a world in which substance is the norm everywhere, the question becomes "where to put the substance"?
- Criteria of choice of jurisdictions: substance requirements, liquidation rules and costs, easiness to open bank accounts, existence of centralised public UBO registers, data protection rules and secure IT systems of UBO registers etc...

**Ricardo Leon Santacruz**  
**Peter Adriaansen**

**Choosing structures which bring tax efficiency - avoiding the pitfalls**

**15.00 From holdings to funds: what can be really achieved and what are the limits?**

- Comparison holding / fund
- What is currently done: funds used to hold holdings; funds used to own real estate
- Abuse of funds and control of the purpose

of funds; difference between a holding and a fund

**Ricardo Leon Santacruz**  
**Peter Adriaansen**

16.20 Break

**US investments**

**16.30 Challenges and compliant efficient solutions for private clients that have US investments (including LLCs and other instruments) for Brazilian private clients**

- Difficulties faced by Foreign Personal Companies to open US bank accounts and to hold financial investments
- Reporting requirements for U.S. Disregarded Entities and U.S. Corporations owned by Non-Resident Aliens
- Tax-efficient structures to hold U.S. Assets (Real Estate, Financial Investments, Shares, etc.)

**Luis Guilherme Goncalves,**

**17.00 How to structure the investments in the USA for Mexican private clients?**

**Ricardo Leon Santacruz**

17.30 End of the seminar

**TUESDAY 11 MAY 2021 - CONFERENCE ONLINE ON ZOOM, 14.00-17.30 (CET/UTC+1)**

## INFORMATION & REGISTRATION

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## FEE

480 CHF + VAT (7.7%)  
Additional participants from the same company: -50%

## PAYMENT

An invoice will be sent to you by email following registration. Payment is made by bank transfer or credit card.

Academy & Finance provides technical assistance before and during the conference: please contact Matheus Amorim at: mamorim@academyfinance.ch

I register to the conference on line "Tax efficient and compliant structures for Brazilian and Mexican clients" on 11 May 2021.

Full name .....

Position ..... Company.....

Address .....

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Date ..... Signature.....