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LEANDRO M. PASSARELLA

J.D. University of Buenos Aires – LL.M./I.T.P. Harvard Law School

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PROFESSIONAL EXPERIENCE

2010-Present **Passarella Abogados.** Owner. Recognized as Best Newcomer Firm of the Americas in 2010 by INTERNATIONAL TAX REVIEW. Recognized as expert firm by ITR World Tax since 2020.
Advice, design and implementation of cross-border transactions and inbound and outbound investment. List of most relevant engagements available upon request.

2005-2010 **Estudio Garrido - Abogados**. Head of firm's tax practice.

2000-2005 **Negri & Teijeiro**. Tax partner.

1998-2000 **PricewaterhouseCoopers LLP** (New York, USA). Senior Associate; Latin American Tax Group.

AWARDS & DISTINCTIONS

2020-Present ITR WORLD TAX. Recognized as Notable Tax Practitioner for Argentina.

2010-Present LEXOLOGY INDEX (FORMERLY, WHO'S WHO LEGAL). Recommended as thought leader in Corporate Tax.

2025 CHAMBERS AND PARTNERS. Recommended in the High Net Worth Guide 2025. Band 3: Private Wealth Law.

2015 CLIENT CHOICE AWARD in recognition for excellence in client service ("Corporate Tax" – Argentina). INTERNATIONAL LAW OFFICE & LEXOLOGY.

1998 HARVARD INTERNATIONAL TAX PROGRAM. Certificate of merit in recognition of excellence in research and writing for the LL.M. Paper *Taxation of Derivatives in Argentina: The Risk as the Criterion to Determine the Source of Income from Derivatives*.

INTERNATIONAL BAR ASSOCIATION (IBA) - TAXES COMMITTEE

Conference Co-Chair/Planning Board Member:

2008-Present "U.S. - Latin American Tax Practice Trends" (Miami – USA; jointly with the American Bar Association Section of Taxation).
2017 "The New Era of Taxation" (Buenos Aires - Argentina).
2011 "Double Tax Treaties: Current Developments in Latin America" (Sao Paulo - Brazil).
2007 "Tax Aspects of Cross-Border Transactions in Latin America" (Sao Paulo – Brazil).

Session Co-Chair:

2025 "Start-Ups and New Businesses: Tax Planning for Long Term Success" (Miami – USA, June 20)
2023 "How Do the OECD and the UN Address International Tax Issues" (Paris – France; October 30)

"Workers (and Executives) Without Borders – Traps and Opportunities for Mobile Workforce" (Miami – USA, June 15)

2022 "National Reporters Roundtable: Domestic Characterization and Reporting/Disclosure for Crypto and Digital Assets" (Miami – USA; November 2)
"Blockchain, Cryptocurrency and the New Frontier Part 2: Guidance & Enforcement" (Miami – USA; June 13)

2021 "Cryptocurrency: Key Guidance and Enforcement Trends" (online)

2019 "A Time of Change – The Current State of M&As in Latin America" (Miami - USA).

2018 "National Reporters Roundtable: CFC Rules" (Rome - Italy).

2018 "It's Time to Bring Cash Home" (Miami - USA).

2017 "Taxation of Renewable Energy Projects" (Miami - USA).

2016 "National Reporters Roundtable: CRS and impact on national legislation" (Washington - USA).

2016 "Managing Foreign Currency Issues in the Midst of Volatility: Valuation, Cash Flow, and Repatriation Considerations" (Miami - USA, 2016).

2015 "Tax Treaty Benefits" (Vienna - Austria).

2015 "News on M&A: What It Is New Today and May Affect You Tomorrow" (Miami - USA).

2014 "M&A Highlights & Trends" (Miami - USA).

2013 "Outbound Investment from Latin America" (Miami - USA).

2012 "Investment Fund Structure and Incentives for Investments throughout Latin America" (Miami - USA).

2011 "Making the Most of Tax Attributes in the Current Economic Environment" (Miami - USA).

2010 "The New Private Equity and Corporate Reorganizations in Latin America" (Miami - USA).

2009 "Beating the Statistics – Reorganizing the Family Business for a Successful Transfer to the Next Generation" (Madrid - Spain).

2009 "Breaking Up or Repackaging Business or Investment Assets: The New Reality" (Miami - USA).

2008 "Private Equity & Latin America" (Miami - USA).

2006 "Current International Tax Developments" (Chicago - USA).

2005 "Current International Tax Developments" (Prague - Czech Republic).

National Reporter for Argentina of the Taxes Committee 2003/2004.

Speaker

2025 "Managing the GAAR-ison" (IBA Annual Conference, Toronto - Canada, November 5)
"Half of the World Voted in 2024: Roundtable Discussion" (14th Annual IBA Finance & Capital Markets Conference, London – UK, January 20)

2024 "Exiting and Moving Out: Entity Shut Down – Where, When and Why?" (16th Annual US and Latin America Tax Practice Trends Conference, Miami - USA)

2005 "Tax Incentives in Latin America" Conference (Miami - USA).

2002-Onwards IBA Annual Conferences (Sydney - Australia, 2017; Boston - USA, 2013; Dublin - Ireland, 2012; Buenos Aires - Argentina, 2008; Auckland - New Zealand, 2004; San Francisco - USA, 2003; and Durban - South Africa, 2002).

INTERNATIONAL FISCAL ASSOCIATION (IFA)

2011 *Argentine Reporter* for Subject II "Key practical issues to eliminate double taxation of business income" (IFA Congress, Paris, France).

2010 *Member of the Scientific Committee* and *Panel Coordinator* of "Exchange of Information" (II IFA Latin American Tax Conference, Buenos Aires 2010).

2005 *Secretary* of Panel II-A "Post-Acquisition Restructuring" (IFA Congress, Buenos Aires, Argentina).

SPEAKER IN OTHER CONFERENCES

2021 *International Tax Research and Analysis Foundation (India). Annual Conference.* "OECD Pillar One and Pillar Two. Conflicts for Developing Countries." Webinar. December 10, 2021.

ANEFAC (Asociación Nacional de Especialistas Fiscales – Tax Specialist National Association) Monterrey (Mexico). Foro Fiscal Monterrey 2021. "Impuestos al Patrimonio y Sucesiones en Argentina, España y Estados Unidos – Lecciones de Derecho Comparado" ("Taxes on Wealth and Inheritance in Argentina, Spain and the United States – Lessons of Comparative Law"), 26 May 2021

2020 STEP Miami. 2020 Summit Series. LATAM Updates Panel I – Colombia, Mexico and Argentina. 11 May 2020.

MOST RELEVANT PUBLICATIONS

2026 TAXATION OF CRYPTO ASSETS (2nd ed. in production), Argentina Country Chapter (Niklas Schmidt, Jack Bernstein, Stefan Richter and Lisa Zarlenga, editors; Wolters Kluwer – 1st edition in 2020).

RELOCATION AND TAX PLANNING FOR HIGH-NET-WORTH INDIVIDUALS - A LEGAL AND LIFESTYLE GUIDE FOR HNWIS AND THEIR ADVISORS (in production), Argentina Country Chapter (Jack Bernstein, editor; Wolters Kluwer).

2022 *Taxation of the Digital Economy under the Principle of Economic Allegiance*, in PREVAILING AND EMERGING DILEMMAS IN INTERNATIONAL TAXATION, Parthasarathi Shome ed., ITRAF Volume 6, Oakbridge Ed., India.

2021 *From Landmark to Void: Argentina Supreme Court's Missed Opportunity in* Molinos, TAX NOTES INTERNATIONAL, Oct. 25, 2021.

El fallo "Molinos": Una Norma Jurídica Nula [*The* Molinos *Verdict: A Void Legal Rule*], THOMSON REUTERS LA LEY, Sept. 28, 2021.

Aporte Solidario y Extraordinario: Los Sujetos y su Residencia Fiscal [*Solidarity Levy: Taxpayers' Tax Residence*], DOCTRINA TRIBUTARIA ERREPAR XLII (April 2021).

Aporte Solidario y Extraordinario: Interpretación de las Normas sobre Valuación de Bienes [*Solidarity Levy: Interpretation of Asset Valuation Rules*], DOCTRINA TRIBUTARIA ERREPAR XLII (April 2021).

Foreword, in REIMAGINING INTERNATIONAL TAXATION. NAVIGATING THROUGH THE CRISES OF PANDEMIC, LACK OF CONSENSUS AND RETROSPECTIVE TAXATION. International Tax Research and Analysis Foundation Volume 5; Parthasarathi Shome, ed. Oakbridge Ed., India.

2013 TRATADO DE DERECHO INTERNACIONAL TRIBUTARIO [TREATISE ON INTERNATIONAL TAX LAW], Chapters "Las rentas derivadas del trabajo autónomo y dependiente" ["Income from personal services"] and "Los métodos para evitar la doble imposición" ["Methods to Avoid Double Taxation"] (Rubén Asorey and

Fernando García, directors; Cristian Billardi co-ordinator; Thomson Reuters Ed. La Ley).

2011 *Key Practical Issues to Eliminate Double Taxation of Business Income*, Argentine report, CAHIERS DE DROIT FISCAL INTERNATIONAL (Vol. 96b), International Fiscal Association, Paris Congress.

2009 INSIDE THE MINDS: TAX LAW CLIENT STRATEGIES IN CENTRAL AND SOUTH AMERICA, *Tax Law Solutions and Strategies in Argentina*, Aspatore Books, Thomson Reuters (USA).

2007 MANUAL DE PRECIOS DE TRANSFERENCIA EN ARGENTINA [TRANSFER PRICING IN ARGENTINA HANDBOOK], Chapter XXIV "Sanciones por omisión de aportar información" ["Penalties for the Failure to Produce Evidence"], (Cecilia Gorldemberg, director, Thomson Reuters Ed. La Ley).

2002 *Reorganizing or Restructuring the Multinational in Financially Troubled Times: The Argentine Case*, WORLD CORPORATE FINANCE REVIEW, Vol. 2, No. 11, BNA International Inc., London (England).

1999 *Taxation of Derivatives in Argentina: The Risk as the Criterion to Determine the Source of Income from Derivatives*, DERIVATIVES & FINANCIAL INSTRUMENTS No. 1, International Bureau of Fiscal Documentation, Amsterdam (The Netherlands).

ACADEMICS

2004-Present **Universidad Torcuato Di Tella.** Masters in Tax Law Program.

- Professor of Income Taxation (2004 – Present) and Corporate Income Tax (2005 & 2019).
- Director and Coordinator of UTDT Global Tax Talks (2020 - Present).
    - First platform fostering an interdisciplinary dialogue among scholars from around the world and global tax policy makers on the same hard tax topic. Available at: https://www.youtube.com/playlist?list=PLmZkgXYrGwgjLtF0z62Thp1_My9OZyqU9.
- Speaker in Program *Doing Business in Argentina* (2004-2010).

OTHER ACTIVITIES

1996-Present **Asociación Argentina de Estudios Fiscales (AAEF).**

- Co-Chair of Seminar on Complex International Tax Issues (April-May 2026)
- Co-coordinator of the International Taxation Committee (2012-2016).
- Chair of the Organizing Committee of the I and III *Jornadas de Tributación Internacional* [I and III Conference on International Taxation] (Buenos Aires - Argentina, 2012 and 2014, respectively)
- Member of the Scientific Committee of the *II* and *IV Jornadas de Tributación Internacional* [II and IV Conferences on International Taxation] (Buenos Aires - Argentina, 2013 and 2015)
- Speaker of Subject 2 "*Normas Antielusivas domésticas en su aplicación a transacciones internacionales*" ["Domestic Anti-Avoidance Rules and their Application to International Transactions"] *II Jornadas de Tributación Internacional* [II Conference on International Taxation] (Buenos Aires - Argentina, 2013)
- Speaker at roundtable "*Modificaciones en el Impuesto a las Ganancias. Enajenación de acciones, títulos, bonos y demás valores- Distribución de*

dividendos y utilidades- Decreto 589/2013 Países de baja o nula tributación" ["Amendments to the Income Tax. Transfers of Shares, Bonds and other Securities. Dividend and Profit Distributions. Decree No. 589/2013 Low-Tax Juridisctions"] (Buenos Aires, September 30, 2013).

- Speaker at programs "Aspectos Impositivos de la Refinanciación de Pasivos Empresarios" ["Tax Aspects of Debt Refinancing Transactions"] (2003) and "Tributación Internacional" ["International Taxation"] (2010 and 2014).

2011 **VIII Jornadas Rioplatenses de Tributación.** Reporter. "*Las situaciones de doble tributación entre Argentina y Uruguay y las formas de evitarla sin mediar un tratado*" [Double Tax Situations between Argentina and Uruguay and the Ways to Avoid It without a Treaty] (Montevideo - Uruguay)

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