

Brazil Tax Conference 2019

March 21, 2019 – São Paulo

In today's tax transparent and globalized world, companies, wealth owners and their advisors face a set of new and demanding regulatory and tax compliance challenges. Recent developments in the area of tax transparency and exchange of information for tax purposes have created a competitive landscape in which efficiently complying with tax laws is a key to success.

The 2019 Brazil Tax Conference will discuss the most recent developments in Brazilian tax law, both from a domestic and international tax law perspective. The conference will also include a comparative law analysis for selected jurisdictions. Outstanding tax practitioners and scholars will explore the key issues to succeed in a tax transparent world structuring cross border tax-compliant planning.

During the morning, the focus will be on the recent developments in both domestic and international Brazilian tax law. On one hand, the latest trends on local taxes such as gift tax, wealth tax, the possible new taxation on dividends, CFC rules, black and grey lists will be covered. Further, the recent developments in Brazilian international tax law will be addressed, covering the implementation of BEPS in Brazil, Automatic Exchange of Information (AEOI) and Common Reporting Standards (CRS) and Country by Country Reporting. Later on, practical issues involving investments between Brazil and India will be addressed through a workshop aimed at discussing tax-compliant planning alternatives for Brazilian corporations and individuals from an inbound and outbound perspective. After the morning coffee break, the Conference will introduce Tax Residence and Citizenship Programs available for Brazilian high net worth individuals and the advantages and disadvantages to relocate to a different jurisdiction for wealth and tax reasons. The last panel of the morning will focus on Privacy and Wealth Preservation in a Regulated World.

During the afternoon, the focus will shift to the impact of the latest Double Tax Conventions (DTC) signed by Brazil with Argentina, Singapore and Switzerland, with the a nalysis of some practical case studies in both inbound and outbound perspectives. Towards the end of the Conference -and following with the workshop structure presented during the morning-, the presentations will shift to a workshop format. Alike the morning session, these workshops will be aimed at discussing tax-compliant planning alternatives for Brazilian corporations and individuals from an inbound and outbound multijurisdictional perspective, emphasizing on strategies offered by selected jurisdictions such as, USA, Netherlands, Luxembourg, Switzerland and Liechtenstein.

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PROGRAM

08:30 Welcome and Registration

09:00 Latest Developments in Brazilian Domestic and International Tax Law

- Summary of the recent changes in Brazilian domestic tax law (gift tax, dividends, wealth tax, new VAT, CFC rules, black and grey lists, etc.).
- Implementation of BEPS in Brazil: Multilateral Instrument (MLI), Automatic Exchange of Information (AEOI), Disability Tax Credits (DTCs), Country by Country Reporting, transparency and substance requirements.

Chair: João Dácio Rolim (Brazil), **Speaker:** João Francisco Bianco (Brazil), **Moderated by:** Leonardo Castro (Brazil)

10:00 Workshop I: Tax planning for Brazilian individuals and corporate entities through wealth management structures in a comparative view with the selected jurisdiction: India

- Case studies on tax planning from a Brazilian perspective and selected jurisdictions. Inbound scenarios (Indian investors investing in Brazil).
- Case studies on tax planning from a Brazilian perspective and selected jurisdictions. Outbound scenarios (Brazilian using India for investment purposes).

Chair: Marciano de Seabra Godoi (Brazil), **Speaker:** Aseem Chawla (India), **Moderated by:** Isabel Garcia Calich (Brazil)

10:50 Coffee break

11:15 Tax Residence and Citizenship Programs for Brazilian High Net Worth Individuals

- Eligibility requirements for changing tax residence or citizenship.
- Assessment of advantages and disadvantages.
- Analysis of attractive jurisdictions for Brazilian individuals.

Chair: Marcos Andre Vinhas Catão (Brazil), **Speakers:** Jacopo Zamboni (Switzerland and Italy), Roland A. Pfister (Switzerland and Liechtenstein)

12:00 Privacy and Wealth Preservation in a Regulated World

- Examples and discussion.

Chair: Ramon Tomazela Santos (Brazil), **Speaker:** Count Francis von Seilern-Aspang (Liechtenstein), **Moderated by:** Roland A. Pfister (Switzerland and Liechtenstein)

12.30 Lunch

14:00 Latest Double Tax Conventions (DTC) signed by Brazil: Argentina, Singapore and Switzerland.

- Brief introduction to Brazilian Tax Convention policy. Current DTC's under negotiation: US and the UK. Brazilian request to join the OECD.
- DTC with Argentina: main amendments to the previous DTC, broad definition of "technical services", identification of the most common issues arising from the application of the DTC's provisions. Practical case study involving cross-border payment of service fees.
- DTC with Singapore: entry into force, domestic legislation vs. treaty provisions on dividends, most favored nation clause, rationale for addressing "technical services" in a separate article of the DTC. Practical case study involving interest paid as "interest on the company's equity" ("JCP" as per Brazilian domestic law).
- DTC with Switzerland: entry into force, exchange of information clause, rationale for addressing "technical services" in a separate article of the DTC. Practical case study involving dividends and the Limitation of Benefits (LoB) clause.

Chair: Luciana Goulart Ferreira (Brazil), **Speaker:** Luis Eduardo Schoueri (Brazil), **Moderated by:** Rodrigo Caldas (Brazil)



PROGRAM

- 15:00 **Workshop II: Tax planning for Brazilian individuals and corporate entities through wealth management structures in a comparative view with selected jurisdictions such as Switzerland and Liechtenstein**
- Switzerland and Liechtenstein as OECD's tax compliant jurisdiction.
 - Liechtenstein as an excellent jurisdiction for long-term wealth preservation, examples.
 - Case studies on tax planning from a Brazilian perspective and selected jurisdictions. Inbound scenarios (Swiss and Liechtenstein investors investing in Brazil).
 - Case studies on tax planning from a Brazilian perspective and selected jurisdictions. Outbound scenarios (Brazilian using the Switzerland or Liechtenstein for asset protection purposes).
- Chair:** [Frederico de Almeida Fonseca \(Brazil\)](#), **Speakers:** [Count Francis von Seilern-Aspang \(Liechtenstein\)](#), [Roland A. Pfister \(Switzerland and Liechtenstein\)](#)

16:00 **Coffee break**

- 16:30 **Workshop III: Tax planning for Brazilian individuals and corporate entities through wealth management structures in a comparative view with the US**
- Consequences at a local and international level of the Trump Tax Reform.
 - Case studies on tax planning from a Brazilian perspective and selected jurisdictions. Inbound scenarios (US investors investing in Brazil).
 - Case studies on tax planning from a Brazilian perspective and selected jurisdictions. Outbound scenarios (Brazilian using the US for investment purposes).
- Chair:** [Antonio Carlos Rodrigues do Amaral \(USA\)](#), **Speakers:** [Phillip Postlewaite \(USA\)](#), [Mitch Weiss \(USA\)](#)

- 17:30 **Workshop IV: Tax planning for Brazilian individuals and corporate entities through wealth management structures in a comparative view with selected jurisdictions such as the Netherlands and Luxembourg**
- Case studies on tax planning from a Brazilian perspective and selected jurisdictions. Inbound scenarios (Dutch and Luxembourg investors investing in Brazil).
 - Case studies on tax planning from a Brazilian perspective and selected jurisdictions. Outbound scenarios (Brazilian using the Netherlands or Luxembourg for investment purposes).
- Chair:** [Frederico de Almeida Fonseca \(Brazil\)](#), **Speaker:** [Beat Baumgartner \(Luxembourg and Netherlands\)](#)

18:30 **Apéro and Networking**



INFORMATION



Dr. Beat Baumgartner | Loyens & Loeff Switzerland LLC, Switzerland

Beat Baumgartner, attorney at law and Swiss certified tax expert, is a partner in the Zurich office of Loyens & Loeff. He focuses on Swiss and international taxation, M&A, financing and capital market transactions. Beat heads our Swiss tax practice group and specializes in Swiss and international taxation, in particular tax-efficient group and investment structures, M&A, financing and capital market transactions, private equity, venture capital and structured financial instruments. Prior to joining Loyens & Loeff Beat worked at a leading Swiss law firm and a Big Four company in Zurich. His clients include multinational enterprises, private equity funds and high net worth individuals.



Dr. João Francisco Bianco | Mariz de Oliveira e Siqueira Campos, Brazil

Dr. João Francisco Bianco is a tax partner at Mariz de Oliveira e Siqueira Campos Law Firm. He holds a PhD and a LLM (Masters Degree) in Taxation Law. Dr. João Francisco Bianco worked for many years as a tax counselor at the Brazilian Federal Tax Administrative Court (CARF). He is also a Tax Professor and member of IBDT – Brazilian Institute of Taxation Law.



Marcos André Vinhas Catão | Brazilian Association of Financial Law, Brazil

Graduated in Law from the State University of Rio de Janeiro - UERJ. Doctorate in Public Law from Universidad San Pablo - CEU - Spain. Member of the Standing Scientific Committee of the International Fiscal Association -IFA. Director of the Brazilian Association of Financial Law - ABDF.



Rodrigo Caldas | Raízen, Brazil

Rodrigo Caldas is an Attorney at Law based in Brazil, with experience in the areas of Legal and Tax in companies such as BG Group and Diageo. Currently leads the Tax Department of Raízen, a multinational company based in Brazil in the area of energy, with global operations and business units in several jurisdictions. Rodrigo Caldas holds an LLM in Tax from King's College London.



INFORMATION



Aseem Chawla | ASC Legal, Solicitors & Advocates, India

Aseem Chawla is the Practice Leader at ASC Legal, Solicitors & Advocates in New Delhi. He is a Member of Bar Council of India, and Fellow Chartered Accountant and certificate holder of Comparative Tax Policy & Administration from Harvard Kennedy School. Aseem Chawla has extensive experience in advising on a variety of tax matters including international tax, inbound and outbound investment structuring and cross-border tax issues, corporate & business advisory, exchange control & regulatory and money laundering laws. He is also well regarded for estate planning, inheritance & family governance, trusts & private clients including national and international clients, high net-worth individuals & trustees and family offices. He is currently the Regional President of the Indo-American Chamber of Commerce (IACC). Aseem Chawla is also nominated by the Ministry of Finance, Government of India, as Non-Executive Director on Board of one of the leading state-owned General Insurance Companies.



Isabel Garcia Calish da Fonseca | Huck, Otranto, Camargo, Brazil

Isabel Garcia Calich da Fonseca is a tax partner at Huck, Otranto, Camargo Advogados, a law firm headquartered in São Paulo, Brazil. She holds an LL.M and PhD in taxation from the London School of Economics and Political Science (LSE). She is also a member of the Brazilian Institute of Tax Law (IBDT), International Fiscal Association (IFA) and STEP. She é membro do Instituto Brasileiro de Direito Tributário (IBDT), da International Fiscal Association (IFA) e do STEP.



Leonardo Freitas de Moraes e Castro | CTP Advogados, Brazil

Leonardo Freitas de Moraes e Castro is a partner, head of the Tax Department of CTP Advogados in São Paulo, focused in tax consulting and international taxation. He is currently a PhD candidate in International Taxation at University of Leiden (Netherlands) and PhD Candidate in Tax Law at University of São Paulo (USP), where he already obtained his Master in Tax Law. He holds an LL.M. (Master of Laws) in Taxation at Georgetown University Law Center being awarded a full-tuition scholarship – Graduate Tax Scholar – and the Dean’s Certificate. He has a Post-Graduate degree in Taxation at IBET and in International Taxation at IBDT; a JD at PUC-Rio and B.A. in course in Accounting at FIPECAFI. Since 2014 he is an Administrative Judge at the State Administrative Tax Court of São Paulo (TIT/SP). Leonardo Freitas de Moraes e Castro is a guest professor at IBDT, FBT and FIPECAFI, and has received several international academic awards and prizes (TTN Taxation, IBA Tax Scholarship, Jack Batievsky and IFA Poster Programme). He has an extensive record of publications (over 100 articles in international and Brazilian tax journals and books) and has published 15 books on Tax Law and International Taxation, such as “Planejamento Tributário Internacional: Conceito de Beneficiário Efetivo nos Acordos contra a Bitributação” (2015).



INFORMATION



Dr. Marciano Seabra de Godoi | Rolim, Viotti & Leite Campos, Brazil

Prof. Dr. Marciano Seabra de Godoi holds a PhD. in Tax Law (2004) from the Complutense University of Madrid (Spain). His thesis was published by Spanish Government in 2005 (Institute of Fiscal Studies). He also holds an LL.M. (Master of Laws) in Tax Law (1999) from the Federal University of Minas Gerais (Brazil), an LL.B. (1994) from Federal University of Minas Gerais (Brazil), and an economics degree (1995) from the Pontifical Catholic University of Minas Gerais (Brazil). He is a professor of Tax Law at Pontifical Catholic University of Minas Gerais (Brazil) since 1999. Prof. Dr. Marciano Seabra de Godoi was also a visiting scholar at Universidad Autónoma de Madrid (Spain) from 2011 to 2012 (with a Brazilian government scholarship). He is the vice-president and founder of the Brazilian Fiscal Studies Institute (IEFi). He has authored dozens of articles and books on tax law published in Brazil, Portugal and Spain. Prof. Dr. Marciano Seabra de Godoi also works as a tax lawyer in Belo Horizonte (Brazil) since 1994.



Prof. Dr. Antonio Carlos Rodrigues do Amaral | RVLC AMARAL NEW YORK, USA

Prof. Dr. Antonio Carlos Rodrigues do Amaral is the head of RVLC Amaral in New York, associated with the law firm of Rolim Viotti & Leite Campos. Visiting Scholar at Columbia Law School (New York). Professor of Law at Universidade Mackenzie (São Paulo). He holds a PhD and a Master's degree in Education, with distinction, from the University of São Paulo - USP, a Master of Laws (LL.M.) from Harvard Law School, and a postgraduate certificate in international and comparative taxation, with distinction for academic excellence, from the Harvard University International Tax Program - ITP (with full scholarship awarded by the Organization of American States - OAS). He is an Academic of the Brazilian Academy of Tax Law and a Counselor of the Legal Councils of FIESP and Fecomercio SP. He is a former director of Ernst & Young at the International Tax Department (New York), and a former partner of Richards Butler - International Law Firm (London). Prof. Dr. Antonio Carlos Rodrigues do Amaral is a Lawyer admitted in Brazil; a Legal Consultant licensed by the Supreme Court of New York (Appellate Division, Manhattan); and a Foreign Legal Consultant certified by the Florida Bar Association.



Luciana Goulart Ferreira, Rolim, Viotti e Leite Campos, Brazil

Luciana Goulart Ferreira is a tax partner at Rolim, Viotti e Leite Campos Advogados. She holds a Master Degree in Public Law from Pontifícia Universidade Católica de Minas Gerais (PUC-MG) and a LL.M in Economic Law from Fundação Getúlio Vargas (FGV). Recognized by the most important rankings such as Análise Advocacia 500; Chambers and Partners Global; Chambers and Partners Latin America; IFLR 1000; The Legal 500 and World Tax. She is a former member of the Taxpayers Council of Minas Gerais State (2014-2016).



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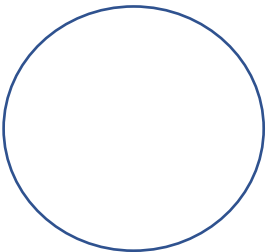
Frederico de Almeida Fonseca | Rolim, Viotti & Leite Campos, Brazil

Frederico de Almeida Fonseca studied Law at the Pontifical Catholic University of Minas Gerais (PUC), Brazil. He holds an LL.M. in Tax and Corporate Law from the Milton Campos University and an LL.M. in Regulatory Law from the Fundação Getulio Vargas (FGV), Rio de Janeiro, Brazil, with a focus on the taxation of the Brazilian Energy Sector. He started his career with PwC in 1997 where he became a tax manager in 2003. In 2004 he was invited to join Rolim Viotti & Leite Campos Attorneys at Law, with five branches in Brazil, two in Europe and one in the USA, where he became a Tax Partner in 2008. He is now the Head of the Tax Consulting department of Minas Gerais branch. His professional focus is on national and international tax and estate planning as well as M&A transactions. He is a tax lecturer in many LL.M. Programs in Brazil such as FGV, PUC and at the Brazilian Bar Association (OAB). He joins both Corporate and Regulatory Commissions at the Brazilian Bar Association and he is a member at the Fiscal Studies Institute (IEFi), Brazil.



Dr. Roland A. Pfister | Badertscher Attorneys at Law | Lucerne University of Applied Sciences and Arts, Switzerland

Dr. Roland Pfister studied law at the Universities of Neuchâtel and Granada. After graduating from law school, he worked for an international law firm in Belgium and a leading investment bank in Zurich. Later, he joined the tax department of one of the “Big Four” firms in Zurich/Geneva. From 2011 to 2014, he worked at a law firm in Geneva. Since 2015, he works at an international corporate and tax law firm in Zurich/Zug. In addition, Dr. Roland Pfister holds an Executive MBA in Wealth Management, and a PhD in international tax law from the University of Neuchâtel. He was also a Visiting Researcher at Harvard Law School. He is a regular contributor to tax journals and lectures frequently in postgraduate tax programs. His main areas of expertise include both domestic Swiss and Liechtenstein as well as international tax law with a particular emphasis on tax-compliant wealth planning for high net-worth individuals and corporate entities (including funds, trusts and partnerships). His practice also focuses on the taxation of international investment structures (in particular private equity structures) for private and institutional investors.



Philip F. Postlewaite | Northwestern University Pritzker School of Law, USA

Philip F. Postlewaite is an expert and scholar in the area of tax law and has taught courses in corporate, partnership and international taxation over the course of his career. He is the Harry R. Harrow Professor of Law and the founding and current Director of the Graduate Tax Program at Northwestern University Pritzker School of Law. He also currently serves on the Executive Council of the USA Branch of the International Fiscal Association. Philip F. Postlewaite has authored numerous articles and books on international taxation. Philip F. Postlewaite received his B.B.A from Texas Christian University, his J.D. from the University of California at Berkeley School of Law, and his LL.M in Taxation from New York University School of Law.



INFORMATION



Dr. João Dácio Rolim | Rolim, Viotti & Leite Campos, Brazil

Prof. Dr. João Dácio Rolim is the founding partner, chairman and head of the Tax Department at Rolim, Viotti & Leite Campos Advogados. Mr. Rolim handles transactional and litigation matters and assists clients on a myriad of domestic and cross-border tax issues. He holds a PhD (Doctor of Philosophy) on international and comparative taxation from Queen Mary University of London, and a PhD on Tax Law from the Federal University of Minas Gerais (Brazil). He also attained an LLM in International Taxation from the London School of Economics and Political Science (LSE), and an LLB from the São Paulo University (USP) School of Law (Brazil). He is ranked in Chambers and Partners (Global and Latin America), Legal 500, and Latin Lawyer as a leading tax lawyer in tax consultancy and litigation. He is the director of the Brazilian IFA branch (ABDF); the Ibero-American Association of Tax Arbitration; and a founding counsellor of the Institute of Fiscal Studies (IEFS) in Brazil. He has published several articles on tax law, including the book "Proportionality and Fair Taxation".



Ramon Tomazelo Santos | University of São Paulo, Brazil

Ramon Tomazela Santos is a PHD candidate at the University of São Paulo. He has an LLM in international taxation from the Vienna University of Economics and Business and an LLM in tax law from the University of São Paulo. He is a member of the Brazilian Institute of Tax Law and a visiting professor on various postgraduate courses in Brazil.



Prof. Luis Eduardo Schoueri | Lacaz Martins, Pereira Neto, Gurevich & Schoueri | University of São Paulo Law School, Brazil

Prof. Luis Eduardo Schoueri is a fulltime professor of Tax Law at the University of São Paulo Law School ("USP"), the Vice-President of the Brazilian Institute of Tax Law ("IBDT") and a founding partner at Lacaz Martins, Pereira Neto, Gurevich & Schoueri Advogados. He obtained his master's degree in Law from the University of Munich and his doctor's and free professor's degree from the University of São Paulo. He has taught law at several universities in the United States and Europe, including the University of Florida (2007) and the Vienna University of Economics and Business (2013-2018). He was also the Hauser Global Professor of Law for the 2016 Spring Semester at the New York University ("NYU"). For 2017-2018, he is working as a Professor in Residence at the IBFD. Besides several articles published in Brazil and abroad, he has authored various books on tax law.



Count Francis von Seilern-Aspang, TEP | INDUSTRIE- UND FINANZKONTOR ETS, Liechtenstein

Count Francis von Seilern-Aspang is Managing Director and Chairman of the Executive Committee of Industrie- und Finanzkontor Ets., a leading trust company with a tradition and expertise in the long-term and trans-generational preservation of wealth, especially family wealth. Furthermore, he is Vice Chairman of Seilern Investment Management Ltd., an independent and privately-owned investment management company in quality-growth equities. In addition, Count Francis von Seilern-Aspang is a member of STEP (Society of Trust and Estate Practitioners).



INFORMATION



Mitchell B. Weiss | Deloitte Tax LLP | Northwestern University Pritzker School of Law, USA

Mitchell Weiss has over 20 years of international tax experience, during which time he has advised domestic and foreign multinationals on various cross-border matters, including the tax-efficient structuring of international expansions, dispositions, reorganizations, and financings. Mitchell Weiss is a licensed attorney and CPA in Illinois and a frequent speaker at various tax conferences. Mitchell Weiss is a member of the International Tax Journal's Advisory Board and the USA Branch of the International Fiscal Association's Executive Council. As an adjunct professor in the LL.M in Tax Program at Northwestern University Pritzker School of Law, he teaches an advanced course on the international taxation of partnerships. Mitchell Weiss has published numerous articles and books on international taxation. Prior to joining Deloitte Tax, Mitchell Weiss worked in the international tax groups of Arthur Andersen, Sidley & Austin, and Hogan Lovells. Mitchell Weiss received his B.S. and Masters in Tax from Southern Illinois University and his J.D. from the University of Chicago Law School.



Jacopo Zamboni | Henley & Partners, Switzerland

Jacopo Zamboni is a director and client advisor at Henley & Partners Switzerland AG. He provides advice on residence and citizenship planning to private banks, family offices and lawyers, throughout Switzerland and Luxembourg. Prior to joining Henley & Partners, Jacopo Zamboni worked for a Swiss insurance company where he advised multinationals on the ways to protect their mobile employees, as well as managing relationships with Swiss private banks that required tailor-made insurance solutions for high net worth individuals. Jacopo Zamboni holds a Master of Science degree in Finance from Bocconi University, Italy, and is fluent in English, Italian and French.



INFORMATION

Exchange Ideas is an international learning, training and networking platform on tax, wealth management and compliance focusing on practical matters and connecting financial advisors, family offices, lawyers, trustees, fund managers, and investors (“solution seekers”) with leading practitioners and academics in the field (“solution providers”). Exchange Ideas’ philosophy is to provide a platform that serves both ends of the relationship, by connecting members and allowing them to benefit from a leading advisory community, and to share the latest trends, knowledge and expertise in an efficient and cost-effective manner.



Participants

Entrepreneurs, tax specialists, lawyers, fiduciaries, private equity and hedge fund managers, representatives of trust companies and family offices, relationship managers and anyone with an interest in the areas of tax, wealth management and compliance.



Exchange Ideas

All participants may participate during the conference by asking questions directly or submitting written questions in advance to: info@exchange-ideas.com



Date & Time

Thursday, 21th March 2019. From 08:30am to 6:30pm.



Language

Due to the international content and multinational speakers and attendants, the conference will be in English and Portuguese. Simultaneous translation will be provided.



Venue

The event will be held at the L'Hotel PortoBay located on Alameda Campinas, 266 - Jardim Paulista, São Paulo - SP, 01404-000. For detailed information on how to get to the venue please visit the [website](#).



Registration

Online registration is available [here](#). You can also register via email or phone with Ms. Angela Escobosa Fonte (+55 11 3723-7300 / a.fonte@rolimvlc.com).

Registration fee (excl. VAT): **BRL 650** (lunch not included)

IBDT and ABDF members and other schools/associations get 10% discount



Accommodation

You can book your accommodation rooms visiting hotel's [website](#).



Contact Us

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