

Brazil Tax Conference 2018

April 12, 2018 – 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 2018 Brazil Tax Conference will discuss the most recent developments in Brazilian tax law, both from a domestic and international tax law perspectives. 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 domestic and international Brazilian tax law. On one hand, the latest trends on local taxes such as gift tax, wealth tax and the newly implemented VAT, the tax treatment applicable to 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.

Further the focus will shift to the impact of the US Tax Reform on Brazilian individuals, companies and investments. Finally, the latest developments in the taxation of crypto-currencies in Brazil and selected jurisdictions will be discussed, including case studies addressing the practical effects on the taxation of crypto-currencies.

In the afternoon, the discussion will focus on tax planning strategies in Brazil after the implementation of BEPS. In this section, particular emphasis will be put on transparency and substance as key factors to achieve efficient tax-compliant planning for individuals and corporations.

Finally, the conference will conclude with two workshops. The first workshop will be aimed at discussing tax-compliant planning alternatives for Brazilian corporations from an inbound and outbound multijurisdictional perspective, emphasizing on strategies offered by selected jurisdictions. The second workshop will cover different tax planning strategies for Brazilian individuals through the use of wealth management structures (collective investment funds, corporate entities, foundations, trusts, etc.).

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PROGRAM

08:00 **Welcome and Registration**

09:00 **Overview on the latest developments in Brazilian domestic and international tax law**

- Overview on the relevant recent developments in Brazilian domestic tax law, including gift tax, wealth tax, dividends and CFC rules.
- Overview on the relevant recent developments in Brazilian international tax law. Status of the implementation of BEPS in Brazil.

Chair: Prof. Dr. João Dacio Rolim, Speaker: Dr. Marciano Godoi (Brazil)

10:00 **Coffee break**

10:30 **The Impact of the US Tax Reform on Brazilian individuals, companies and investments**

- Introduction to the US Tax Reform. Potential shift of the US income tax toward a consumption-based tax.
- Key issues for global stakeholders: interest deductibility and border adjustments. The Blueprint's limits on the deductibility of interest expense and the introduction of a border adjustment tax.
- Practical consequences on mobile businesses (technology, pharmaceuticals, services and financial sectors), multinationals (moving headquarters to the US).
- Potential consequences for Brazilian taxpayers, focusing on distributions of dividends. Brazilian resident individuals holding US assets. Changing individual's tax residency to or from the US.
- Incentives for inbound investment in Brazil (FDI).
- Gains and losses arising from foreign exchange variations.
- Tax treatment of hedge transactions.

Chair: Prof. Dr. João Dacio Rolim, Speaker: Mark Allison (United States), Prof. Dr. Antonio Carlos R. Amaral (Brazil)

11:30 **Taxation of crypto-currencies in Brazil and comparative view with selected jurisdictions**

- Latest developments in the legal framework and regulations on the taxation of crypto-currencies (initial coin offering, crypto currency holder and mining activity) in selected jurisdictions (Brazil, Switzerland, Liechtenstein, the Netherlands and China).
- Case studies on the taxation of crypto-currencies in Brazil and selected jurisdictions.

Chair: Dr. Roland A. Pfister, Speakers: Prof. Tathiane Piscitelli (Brazil), Dr. Roland A. Pfister (Switzerland and Liechtenstein), Dr. Aleksandra Bal (Netherlands)

12.30 **Lunch**

14:30 **Tax planning in Brazil in the post BEPS era: transparency and substance**

- Effects of the latest changes in transparency and substance for Brazil. BEPS, DTCS, AEOI, FATCA/QI.
- Tax-compliant planning strategies for Brazilian individuals and corporations in the post BEPS era meeting the requirements of transparency and substance.

Chair: Dr. Marciano Godoi, Speaker: Prof. Dr. Luis Eduardo Schoueri (Brazil)



PROGRAM

15:30

Workshop I: Tax planning for Brazilian corporate entities on selected issues in a comparative view with selected jurisdictions

- Overview of the latest news and changes in the Brazilian domestic tax law of each jurisdiction with regard to corporate taxation.
- Case studies on tax planning from a Brazilian perspective and selected jurisdictions. Inbound scenarios (foreign multinational investing in Brazil).
- Case studies on tax planning from a Brazilian perspective and selected jurisdictions. Outbound scenarios (Brazil using a foreign jurisdiction for investment purposes).

Speakers: Frederico Fonseca (Brazil), Dr. Roland A. Pfister (Switzerland/Liechtenstein), Susana Soutelinho (Portugal), Nicolas Gurteen (China/India/United Kingdom)

15:30

Workshop II: Tax planning for Brazilian individuals through wealth management structures in a comparative view with selected jurisdictions

- Overview of the latest news and changes in the domestic tax law of each jurisdiction with regard to the taxation of wealth management structures.
- Alternative tax planning strategies through the use of wealth management structures (collective investment funds, corporate entities, foundations, trusts, etc.).

Speakers: Frederico Fonseca (Brazil), Dr. Roland A. Pfister (Switzerland/Liechtenstein), Susana Soutelinho (Portugal), Nicolas Gurteen (China/India/United Kingdom)

17:00

Networking



INFORMATION



Mark D. Allison | Caplin & Drysdale, New York

Mark D. Allison is a member at Caplin & Drysdale's New York office. Mr. Allison's practice involves complex federal, state, and cross-border tax controversy and litigation matters; related civil, criminal, and regulatory proceedings; and internal investigations. In this context, he represents clients in various proceedings before the numerous government regulators. An experienced trial attorney, Mr. Allison has litigated before the U.S. Courts of Appeals, the U.S. Tax Court, the U.S. Court of Federal Claims, and in bench and jury trials in federal district court. Mr. Allison also advises clients in a range of transactional and planning settings, including mergers, acquisitions and divestitures; private equity, hedge fund and real estate investments; bankruptcy and other restructurings; transfer pricing; and estate and gift tax issues. Mr. Allison previously served as an attorney-advisor to the Honorable Julian I. Jacobs of the United States Tax Court, and as a law clerk to the Honorable Joseph C. Small of the New Jersey Tax Court. He holds an LLM from New York University School of Law, and a JD from American University Washington College of Law.



Dr. Aleksandra Bal | International Bureau for Fiscal Documentation (IBFD), Amsterdam

Aleksandra Bal is an experienced international tax professional, specializing in the taxation of the digital economy. She holds a PhD in international taxation from Leiden University. In her PhD thesis, she examined blockchain and the tax treatment of virtual currency. Aleksandra also holds an MBA degree from Erasmus University, Rotterdam and two master degrees from Maastricht University (LLM International and European Tax Law and MSc Fiscal Economics). Aleksandra currently works at the International Bureau for Fiscal Documentation (IBFD) in Amsterdam. Prior to joining IBFD, she worked as a tax consultant for Deloitte and Ernst&Young in Berlin. Aleksandra has an extensive record of publications (over 50 articles in international tax journals and books). She contributed to best-selling books, such as Handbook of Blockchain, Digital Finance, and Inclusion and Handbook of Digital Currency. Aleksandra regularly speaks at tax conferences and gives lectures about the taxation of the digital economy at Leiden and Tilburg University.



Marciano Seabra de Godoi | Rolim, Viotti & Leite Campos, São Paulo

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. Mr. Godoi was also a visiting scholar at Universidad Autónoma de Madrid (Spain) from 2011 to 2012 (with a Brazilian government scholarship). Mr. Godoi 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. Mr. Godoi also works as a tax lawyer in Belo Horizonte (Brazil) since 1994.



INFORMATION



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

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. Professor of Advanced Studies in Constitutional Law and of Tax Law at Universidade Mackenzie (on sabbatical leave). President of the International Law and Business Commission of the OAB SP. He holds a Ph.D. 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, of the Paulista (São Paulo) Academy of Law, and of the Paulista (São Paulo) Academy of Legal Letters. He is a Counselor of the Legal Councils of FIESP and Fecomercio SP. A former director of Ernst & Young at the International Tax Department (New York), and a former partner of Richards Butler - International Law Firm (London). Lawyer admitted in Brazil; a Legal Consultant licensed by the Supreme Court of New York (Appellate Division); and a Foreign Legal Consultant certified by the Florida Bar.



Frederico de Almeida Fonseca | Rolim, Viotti & Leite Campos, São Paulo

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.



Nicolas Gurteen | International Tax department at KPMG, London

Nicolas Gurteen is a senior manager of the International & Complex UK Corporation Tax department of KPMG. Mr. Gurteen has a wide range of experience on both UK and international tax issues, with a particular focus on UK and international structuring and M&A/due diligence. His clients range from FTSE listed multinationals, to privately owned or private equity backed groups. In 2012, Mr. Gurteen completed a four-month secondment to the Outbound Tax Team at KPMG China. There, he worked on a number of large M&A transactions and restructuring projects as well as with Chinese SOE and private companies looking to acquire overseas entities/assets or to optimize their current overseas operations. Mr. Gurteen is a chartered tax advisor, chartered accountant (Institute of Chartered Accountants of Scotland) and holds a BSch (Hons) in Economics, from the University of Warwick.



INFORMATION



Dr. Roland A. Pfister | Badertscher Attorneys at Law, Zürich/Zug | Lucerne University of Applied Sciences and Arts, Luzern/Zug

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, Mr. Pfister holds an Executive MBA in Wealth Management, and a PhD in international tax law from the University of Neuchâtel. Mr. Pfister 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.



Dr. Tathiane Piscitelli | Fundação Getulio Vargas' Law School, São Paulo

Tathiane Piscitelli studied law at Universidade de São Paulo, where she also concluded her Master and PhD in tax law. She is professor of tax law at Fundação Getulio Vargas' Law School, teaching and supervising students both in graduate and undergraduate courses. Also at Fundação Getulio Vargas, she is the co-director of the Tax Law Center of the São Paulo Law School. In this regard, she is responsible for a research project on Tax Aspects of the Digital Economy. Since 2017 she is a regular columnist at Valor Econômico, writing weekly about controversial aspects of tax law. Finally, she is also an administrative judge at São Paulo Municipal Tax Court and contributes regularly to law journals and book chapters focused on tax law.



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

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. Mr. Rolim 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). Mr. Rolim 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). Mr. Rolim 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. Mr. Rolim is the director of the Brazilian IFA branch (ABDF); the Ibero-American Association of Tax Arbitration; and a founding counselor of the Institute of Fiscal Studies (IEFS) in Brazil. Since 2015 Mr. Rolim has been consultant for UNECA (United Nations Economic Commission for Africa). Mr. Rolim is a lecturer at Fundação Getúlio Vargas and the IBDT (Instituto Brasileiro de Direito Tributario) in Brazil. He has published several articles on tax law, including the book “Proportionality and Fair Taxation”.



INFORMATION



Dr. Luis Eduardo Schoueri | Lacaz Martins, Pereira Neto, Gurevich & Schoueri, São Paulo/Rio de Janeiro/Brasília | University of São Paulo Law School, São Paulo

Luis Eduardo Schoueri is a full time 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.



Susana Soutelinho | Attorney and Partner at Leite Campos Soutelinho e Associados, Sociedade de Advogados, Lisbon

Susana Soutelinho studied law at the Faculty of Law of Lisbon University. After graduating from law school, she joined the tax department of one of the "Big Four" law firms in Portugal (PLMJ). Later, she opened her own law firm with Professor Diogo Leite de Campos, where they focus on tax advice and tax litigation. She holds a postgraduate tax program from Instituto Superior de Gestão and a postgraduate EU law program from the Faculty of Law of Coimbra University. Since 2007, she has been considered a Tax Specialist by the Portuguese Bar Association. She is also an arbitrator in tax for the Administrative and Tax Arbitration Center. She is a PhD student at the Faculty of Law of Católica Lisbon School. She wrote several articles and an academic book.



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, 12th April 2018. From 08:00 am to 5:00 pm.



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 World Trade Center São Paulo located on Av. das Nações Unidas, 12.551 Brooklin Novo, São Paulo. For detailed information on how to get to the venue please visit the venue website: <http://www.wtceventscenar.com.br/visite/>



Registration

Online registration is available via the following link: <http://www.cvent.com/d/ftqgvk/4W>
Registration fee: Members BRL 500, Non-Members BRL 650, New-Member BRL 800 (excl. VAT)



Accommodation

Preferential accommodation rates have been negotiated with the World Trade Centre. Classic single rooms from R\$ 789.00 + tax and Classic Twin rooms from R\$ 844.00 + tax. You can book your accommodation rooms directly via email to: reservas@sheratonsaopaulowtc.com



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