

Brazil Tax Conference 2021

June 8th, 2021 – Online Event

In today's globalized and transparent world, individuals, companies and legal professionals face a set of new and demanding challenges regarding regulatory and tax compliance. Recent developments in the area of digital economy, tax transparency and information exchange for tax purposes have created a competitive landscape in which efficient compliance with tax laws is the key to success.

The Online Brazil Tax Conference 2021 will discuss the most recent changes in Brazilian tax legislation from both a domestic and international perspective, prioritizing a practical approach to the most relevant topics. Renowned tax law professionals and scholars will explore the key issues to ensure tax compliance for cross-border tax planning in the scenario while meeting the requirements of tax transparency and the latest regulations.

The Conference will begin with an analysis of the proposed reforms to the Brazilian tax system, stressing the potential impact that such amendments could have from a tax planning standpoint. Later, the discussion will shift to the current Transfer Pricing regulations and their convergence with OECD standards.

After a brief intermission, the Conference will continue with a panel dedicated to the taxation of the digital economy in Brazil, the analysis of the Digital Tax draft bill (*“Contribuição Social sobre Serviços Digitais”*) and the country's position in regards to Pillars I and II of the OECD. Afterwards, a panel will present Switzerland and Liechtenstein as an interesting jurisdiction for wealth preservation and asset protection for Brazilian individuals and entities.

At the end of the Conference, time will be allowed for the audience to submit any questions to the panellists and present the conclusions of the overall event.

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PROGRAM

14:00 GMT-3 **Welcome and Acknowledgements**

14:10 **Brazilian Tax Reform and the potential impact on tax planning**

- Analysis of the Brazilian tax reform: tax on goods and services (IBS), tax on production of goods (IPI), changes in income tax, return on taxation of dividends, extinction and / or alteration of the JCP regime, dual model under corporate income tax, among others.
- Possible impacts of Brazilian legislation on domestic and international tax planning.

Chair: João Dácio Rolim **Speakers:** João Francisco Bianco and Raquel Preto. **Moderator:** Alessandro Mendes Cardoso

15:00 **Transfer Pricing developments under BEPS and Brazilian experience**

- Reform of the Brazilian Transfer Pricing regime and effects on international transactions between related parties.
- Convergence with OECD Transfer Pricing Guidelines.
- Impact of COVID-19 in comparability analysis.
- Case studies.

Chair: Luciana Goulart **Speakers:** Luis Eduardo Schoueri and Patrícia Lopes. **Moderator:** Frederico Fonseca

16:00 **Break**

16:10 **Taxation of the Digital Economy**

- Possible impacts of the Global Adoption of the OECD Pillars of Digital Economy for the Multinationals of Technology.
- Potential implementation of a Brazilian Digital Tax (“*Contribuição Social sobre Serviços Digitais*”).
- Case studies.

Chair: Daniela Lara **Speakers:** Tathiane Piscitelli and Gisele Bossa. **Moderator:** Carolina Archanjo

17:00 **Wealth Preservation in a Regulated World (with particular focus on Switzerland and Liechtenstein as an Asset Protection jurisdiction)**

- Tax Compliance Management from a banking perspective.
- Recent changes in Switzerland’s and Liechtenstein’s tax law.
- Essentials to asset protection in Liechtenstein.
- Automatic Exchange of Information in Switzerland and Liechtenstein.
- Private Equity Investments.

Chair: Roland Pfister **Speaker:** Dr. Marcel Jaeggi

17:50 **Q&A Session**

18:00 **Closure**



SPEAKERS



Alessandro Mendes Cardoso | Rolim, Viotti, Goulart, Cardoso Advogados, Brazil

Alessandro Mendes is a Partner at Rolim, Viotti, Goulart, Cardoso Advogados and responsible for the firm's tax litigation. He holds a PhD in Public Law at PUC/MG, and a Master in Tax Law from the Federal University of Minas Gerais (UFMG). Alessandro is a Tax Lecturer and the author of tax related books. He is recognized as a prominent professional in several rankings, such as Chambers and Partners Latin America, amongst others.



Carolina Archanjo | Microsoft, Brazil

Carolina Archanjo is a Tax Director for Latin America at Microsoft. She has a large professional experience in both tax planning, international tax, and taxation of the digital economy. Prior to joining Microsoft, she has worked for Big Four companies in Brazil and abroad. Carolina is a tax lawyer and holds a LLM in International Taxation at the New York University.



Daniela Silveira Lara | Rolim, Viotti, Goulart, Cardoso Advogados, Brazil

Daniela Lara is a Tax Partner at Rolim, Viotti, Goulart, Cardoso Advogados in São Paulo. She holds a Master Degree in Tax Law from Fundação Getúlio Vargas Law School in São Paulo (FGV/SP). She coordinates the Tax Commission of the Brazilian Association of Information Technology and Communications (ABDTIC). Daniela is currently the Vice-president of the Tax Law Special Commission of OAB/SP (Brazilian Bar Association/São Paulo Section) and the author of several publications in Tax Law.



Frederico de Almeida Fonseca | Rolim, Viotti, Goulart, Cardoso Advogados, Brazil

Frederico de Almeida Fonseca is a tax partner at Rolim, Viotti, Goulart, Cardoso Advogados. He studied Law at the Catholic University of Minas Gerais (PUC), Brazil. He holds a Master Degree in Tax and Corporate Law from the Milton Campos University, and an LL.M. in Regulatory Law from the Fundação Getúlio Vargas (FGV Rio). Frederico is the Head of the Tax Consulting department of the Minas Gerais branch of ROLIM, and he deals with both 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.



SPEAKERS



Gisele Bossa | Titular Counselor of the 1st Section of the Administrative Council for Tax Appeals – CARF, Brazil

Gisele Bossa is a judge at Administrative Tax Court of Appeals - CARF. She received her Master and PhD degree in Legal and Economic Science at Coimbra University (PT). Gisele coordinated Tax projects at GETAP - Applied Tax Studies Group and Fiscal Transparency Projects at Nucleus of Fiscal Studies (NEF) and also a Tax and New Technologies Projects at Nucleus of Professional Master in FGV Law School SP. With experience in government affairs and more than 13 years in litigation and tax advisory, managed areas of strategic litigation in corporations of different economic segments: C&A, Natura, Abril and Novartis. She is also a Teacher and Speaker in educational institutions and executive programs in Brazil and abroad.



Dr. João Dácio Rolim | Rolim, Viotti, Goulart, Cardoso Advogados, Brazil

João Dácio Rolim is the founding partner, chairman and head of the Tax Department at Rolim, Viotti, Goulart, Cardoso Advogados. He 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 also participates actively in various Brazilian and international tax associations and institutions.



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

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



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

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 professor's degree from the University of São Paulo. He has taught law at several universities in the United States and Europe and was also the Hauser Global Professor of Law for the 2016 Spring Semester at the New York University (NYU). Besides several articles published in Brazil and abroad, he has authored various books on tax law.



SPEAKERS



Dr. Marcel B. Jaeggi | Bank J. Safra Sarasin, Switzerland

Marcel is Head of Business Development & Support at Bank J. Safra Sarasin, handling group-wide projects, process excellence, business management and regulatory solutions activities. Before joining Bank J. Safra Sarasin, Marcel worked at The Boston Consulting Group, advising banks and insurance companies, and at UBS and Credit Suisse in various functions. Marcel holds a Doctorate in Economics (Dr. oec. HSG) and a Master of Arts (Lic. oec. HSG) from the University of St. Gallen, and a Masters' degree in International Management (CEMS-MIM).



Patricia Lopes | Iochpe-Maxion S.A., Brazil

Patricia Lopes is a Global Tax Manager at Iochpe-Maxion S.A., a Brazilian multinational located in 14 countries, the world leader in the production of automotive wheels and a leading producer of structural components. Patricia has more than 13 years of professional experience in tax planning and compliance, international tax, transfer pricing and corporate restructuring. Prior to joining Iochpe-Maxion, she worked at Big4 companies and multinationals in Brazil and abroad. Patricia is a lawyer and holds a MBA in finance at Insper.



Raquel Elita Alves Preto | Preto Advogados, Brazil | OAB SP, Brazil

Raquel Preto is the founding partner at Preto Advogados. She holds a Master and PhD in Tax Law from the University of São Paulo Law School (USP). She is a TED speaker and a Financial Director at São Paulo Bar Association (OAB/SP).



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

Roland A. Pfister studied law at the Universities of Neuchâtel and Granada. He holds an Executive MBA in Wealth Management and a PhD in international tax law from the University of Neuchâtel. Roland was also a Visiting Researcher at Harvard Law School. He is a regular contributor to tax journals and lectures frequently in postgraduate tax programs. Since 2015, he works at an international corporate and tax law firm in Zurich. 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).



SPEAKERS



Dr. Tathiane Piscitelli | Fundação Getulio Vargas Law School, Brazil

Tathiane Piscitelli studied law at University of São Paulo Law School (USP), where she also concluded her Master and PhD in Tax Law. She is a tax professor at Fundação Getulio Vargas Law School, teaching and supervising students both in graduate and undergraduate courses. Also at Fundação Getulio Vargas, Tathiane is the co-director of the Tax Law Center of the São Paulo Law School. In this regard, is responsible for a research project on Tax Aspects of the Digital Economy. Since 2017 she has been a regular columnist at Valor Econômico, writing weekly about controversial aspects of tax law. In addition, Tathiane contributes regularly to law journals and book chapters focused on tax law. Tathiane is currently the President of the Tax Law Special Commission of OAB/SP (Brazilian Bar Association/São Paulo Section).



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

Tuesday, June 8th, 2021. From 2 pm to 6 pm.



Language

Due to the international content and multinational speakers and attendees, the conference will be in English and Portuguese.



Registration

You can register for the Conference accessing the link exchange-ideas.com/registration. Registration is limited to 200 attendees.

Registration fee (excl. VAT): **BRL 272** – IBDT and ABDF members or other schools and associations get 10% discount. If you wish to pay with an international credit card the payable amount will be **US\$ 50.00**



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