



# Brazil Tax Conference 2022

October 26, 2022 – São Paulo

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 tax transparency and exchange of information for tax purposes have created a competitive landscape in which efficient compliance with tax laws is the key to success.

The Brazil Tax Conference 2022 will discuss the most recent changes to the Brazilian tax legislation both from domestic and international tax perspectives, including the analysis of comparative law in selected jurisdictions. Renowned tax law professionals and scholars will explore the key tax issues currently at the cornerstone of the tax arena to ensure tax compliance within transnational tax planning in a scenario of enhanced tax transparency.

In particular, the different panels will address, amongst others, the recent changes in Brazilian tax legislation and the main aspects of the tax reform proposals in progress in the National Congress (PECs 45 and 110/2019), such as the creation of the IBS, the change in the JCP regime, the return of dividend taxation, among others. In addition, practical case studies will be presented addressing tax planning in the inbound and outbound scenarios for several selected jurisdictions, such as the USA, Argentina, Uruguay, Germany and United Arab Emirates. Other current matters such as the taxation of cryptocurrencies, the convergence of Brazilian transfer pricing rules to the OECD standards and the tax residency and citizenship programs for high-income Brazilian taxpayers will also be prominent topics.

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# PROGRAM

## 08:30 Welcome and Registration

### 09:00 Latest developments in Brazilian domestic tax law and practice

Overview of the tax reform proposals under discussion in Congress:

- Taxation of dividends.
- New 'Disguised Profits Distribution' rules (DDL).
- Extinction of 'JCP' (interest on net equity).
- New taxation of Brazilian investment funds. Resident and Non-resident rules.
- Consumption tax regime (Federal 'IBS'). Proposed amendments.

**Chair:** Alessandro Cardoso (Brazil). **Speakers:** Betina Grupenmacher (UFPR, Brazil), Isabel Calich (Brazil)

### 10:00 Latest developments in Brazilian international tax law and practice

- Mandatory Disclosure of Potentially Aggressive Tax Planning - DAC 6 Directive 2018/822 of the European Union: Fundamental concepts, framework, reporting duties, case studies.
- Pillar I & II. Implementation of a minimum taxation in Brazil. Impact on commodities MNEs located in Brazil. How will it be implemented? Scope of companies affected by these regulations.
- Impact of ATAD 3 (EU's Unshell Proposal) to structures involving Brazilian entities. Overview of the Unshell Proposal's highlights and aspects to be considered from a Brazilian perspective. Substance requirements applicable under Brazilian tax law.
- Qualification of Brazilian 'Interest on Net Equity' (juros sobre o capital próprio) as per Dutch regulations. Impact of the Dutch Decree from a Brazilian investment perspective.

**Chair:** João Dácio Rolim (Brazil). **Speakers:** Pilar Coutinho (Brazil), Ramon Tomazela (Brazil)

## 11:00 Coffee break

### 11:30 Recent updates to Brazil's tax treaty network

- Amended DTC between Brazil and Switzerland. Alignment with BEPS Project. New definition of permanent establishment. Effective place of management as new tax residency tie-breaker rule. Most-favored-nation clause. Mutual Agreement Procedures (MAPs).
- New Double Tax Convention signed between Brazil and the United Arab Emirates (UAE): New definition of permanent establishment. Effective place of management as new tax residency tie-breaker rule. Most-favored-nation clause. Mutual Agreement Procedures (MAPs).

**Chair:** Roland Pfister (Switzerland). **Speakers:** Peter Wilson (UAE), Luis Felipe de Campos (Brazil)

## 12.30 Lunch

### 14:30 Changes to the Brazilian Transfer Pricing System

- Changes associated to Brazil's potential incorporation to the OECD.
- Main amendments needed to comply with OECD Transfer Pricing Guidelines.
- Impact at a regional and global level.
- Case studies.

**Chair:** Luciana Goulart (Brazil). **Speakers:** Luis Eduardo Schoueri (Brazil), Vivian Rodrigues (Heineken, Brazil)

### 15:30 Taxation of cryptocurrencies in Brazil

- Provisional agreement on the markets in crypto-assets
- Impact of new EU regulations on Brazil cryptocurrency market.
- Brief comments on the provisional agreement on the markets in crypto-assets (MiCA).
- Impact of new EU regulations on Brazil cryptocurrency market.

**Chair:** Daniela Lara (Brazil). **Speakers:** Daniel de Paiva Gomes (Brazil), Tathiane Piscitelli (FGV, Brazil), Silvia Piva (Brazil)

## 16:30 Coffee break



# PROGRAM

17:00

**Workshop I: Considerations for Brazilian individuals and corporate entities investing in selected jurisdictions: Argentina, Uruguay and USA**

- Case studies: inbound scenarios (Brazilian investors investing in Argentina, Uruguay and USA) and outbound scenarios (Argentina, Uruguay and USA investors using Brazil for investment purposes).

**Chair: Frederico Fonseca (Brazil). Speakers: Mitchel Weiss (USA), Santiago O. Zebel (Argentina), Juan Troccoli (Uruguay)**

17:45

**Workshop II: Global Mobility and Tax residency and Citizenship Planning**

- Global mobility trends – reasons for residence and citizenship planning
- Key jurisdictions for Brazilian individuals looking at alternative residence and/or citizenship
- Case studies involving taxation and Golden Visa regimes in selected jurisdictions: Cyprus, Switzerland, Italy, UK, Greece, Uruguay and Portugal

**Chair: Roland Pfister (Switzerland). Speakers: Marios Rafail (Switzerland), Markus Koch (Switzerland), Marat Khabiev (Cyprus), Francesca Magno (Uruguay)**

18:30

**Apéro and Networking**



# SPEAKERS



## **Dr. Isabel Garcia Calich da Fonseca LL.M. | HRSA | Brazil**

Isabel Garcia Calich da Fonseca holds an LL.M (Master of Laws) and PhD (Doctor of Philosophy) from the London School of Economics and Political Science (LSE), both on international taxation. She teaches at the International Tax Law Specialization course and at the Professional Master Course of Taxation, both at Instituto Brasileiro de Direito Tributário (IBDT). She is also a member of the International Fiscal Association (IFA) and STEP. She is a tax partner at HRSA, a law firm headquartered in São Paulo, Brazil.



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

Alessandro Mendes holds a PhD in Public Law at PUC/MG, and a Master in Tax Law from the Federal University of Minas Gerais (UFMG). He is a Partner at Rolim, Viotti, Goulart, Cardoso Advogados and responsible for the firm's tax litigation. 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.



## **Pilar Coutinho | seuimposto.com | Brazil**

Pilar Coutinho studied law at the Federal University of Minas Gerais (Brazil) and holds a master's degree in public law and a Ph.D. in tax law. She also specialized in Portuguese taxation (Catholic Lisbon School) and International and European Tax Law (Maastricht University). Pilar has worked in different Brazilian law firms and at seuimposto.com, dealing with individuals and small businesses in cross-border situations. She teaches at the Pontifical Catholic University of Minas Gerais, also conducting research groups, with a current focus on international tax issues. Pilar writes for tax journals and is an experienced lecturer and has also contributed to third-sector institutions, including the Inter-American Development Bank – IABD.



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

João Dácio 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). He also attained an LL.M 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 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 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.



# SPEAKERS



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

Frederico de Almeida Fonseca 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). He is a tax partner at Rolim, Viotti, Goulart, Cardoso Advogados acting as the Head of the Tax Consulting department of the Minas Gerais branch of ROLIM, dealing 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.



## **Luis Felipe de Campos | Rolim, Viotti, Goulart, Cardoso Advogados | Brazil**

Luis Felipe de Campos is Tax Partner at Rolim, Viotti, Goulart, Cardoso Advogados where he is in charge of the Tax Advisory Practice at the São Paulo office. He is studying at the University of Oxford, United Kingdom, for the Master of Science Taxation. Before, he did graduate studies in Tax Law at PUC-SP and undergrad at Law at PUC-Campinas. Luis has over 16 years of experience in tax advisory, tax planning, transfer pricing and tax structuring in Big4 and various law firms.



## **Daniel de Paiva Gomes | Vieira, Drigo, Vasconcellos and Paiva Gomes Advogados | Brazil**

Daniel de Paiva Gomes is a PhD candidate and Master/LLM in Tax Law, at the Pontifical Catholic University of São Paulo and the School of Law of the Getulio Vargas Foundation, respectively. He is also a MSc Candidate in Blockchain and Digital Currencies (University of Nicosia) and a specialist in National and International Tax Law by the Pontifical Catholic University of São Paulo and the Brazilian Institute of Tax Law (IBDT). Daniel is a Tax and Cryptolaw Partner at Vieira, Drigo, Vasconcellos and Paiva Gomes Advogados. He is the author of the book "Bitcoin: The Taxation of Cryptocurrencies" (Thomson Reuters) and a professor of various postgraduation courses. Finally, Daniel is a Certified Information Privacy Manager (CIPM) and Certified Data Protection Officer (CDPO-BR) by the International Association of Privacy Professionals.



## **Betina Grupenmacher | Treiger Grupenmacher Advogados Associados | Brazil**

Betina Grupenmacher holds a master in Tax Law from the Pontifical Catholic University of São Paulo, a Ph.D. by the Federal University of Paraná and a Post-Doctorate from the University of Lisbon Law School. She is also a specialist by the University of Salamanca (Spain). Betina is a partner at Treiger Grupenmacher Advogados Associados. She is also a professor of Tax Law in undergraduate and graduate courses (master and doctorate) and has written and coordinated several books on tax topics.



# SPEAKERS



## **Luciana Goulart Ferreira | Rolim, Viotti, Goulart, Cardoso Attorneys at Law | Brazil**

Luciana holds a Master Degree in Public Law from PUC-Minas, an Executive LL.M in Business Law from CEU Law School and a LL.M in Energy Regulation from Fundação Getúlio Vargas (FGV). She is a member of the Council of Tax Matters of Fecomércio/MG, of the Tax Law Special Commission of OAB/MG (Brazilian Bar Association/Minas Gerais Section) and former member of the Tax Administrative Court of the State of Minas Gerais (from 2014 to 2016). She is also a Tax lecturer in Energy and Business Law in the Electric Sector at CEDIN Law School and FISUL Law School.



## **Marat Khabiev | Pafilia Property Developers | Cyprus**

Marat Khabiev completed his undergraduate studies at Ufa State Petroleum University in Russia. He also holds an MBA by the University of St. Gallen in Switzerland. Marat is co-founder of Tauro Investments, an independent asset management firm. In 2018 he joined Pafilia Property Developers, which is the largest developer in Cyprus, firstly as a Wealth Management Advisor, then in the capacity of the Director Russia & Switzerland. Throughout his post-MBA career his areas of professional activities included Wealth Management, tax planning, KYC and due diligence, relocation and European residency programs.



## **Markus G. Koch | Ernst & Young AG | Switzerland & Liechtenstein**

Markus G. Koch studied law and economics at the University of St. Gallen and holds an LL.M. in Commercial, Foundation and Trust law by the University of Liechtenstein. He is a Partner at EY serving clients both in Liechtenstein and Switzerland (St. Gallen and Geneva). His practice focuses on tax consulting for wealthy private clients with domicile or investments in Switzerland and/or Liechtenstein, in particular regarding lump-sum taxation, wealth and income tax, inheritance and gift tax, Liechtenstein foundations, establishments and trusts, immigration and residence, automatic exchange of information, etc. In addition, he has extensive experience in advising Swiss and Liechtenstein companies and multinationals on structuring, reorganizations and acquisition projects. He regularly publishes in specialist journals.



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

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



# SPEAKERS



## **Francesca Magno | Andersen | Uruguay**

Francesca Magno is an attorney, Manager of the Residency and Immigration division at Andersen in Uruguay. Her practice focuses on labor and immigration advice to multinationals, local companies and individual investors. As a Residency and Immigration Division Manager she assists clients with citizenship processes, relocation, investment and customs related processes. Also, Francesca serves corporate clients with reorganizations and employee relocations. She is an international reference for Uruguayan immigration law. Francesca participates in several international conferences and teaches Labor Law at the Law School of the University of Montevideo.



## **Dr. Roland A. Pfister | Badertscher Attorneys at Law | Switzerland**

Dr. Roland A. Pfister studied law at the Universities of Granada and Neuchâtel, where he obtained a Ph.D. in international tax law and holds an Executive MBA in Wealth Management from the University of Liechtenstein. He is a Tax Counsel for an international corporate and tax law firm with offices in Zurich and Zug and his practice focuses on domestic Swiss and Liechtenstein as well as international tax law, with a particular emphasis on tax-compliant wealth planning for high net-worth individuals, corporate entities and family offices (including funds, trusts and partnerships). Dr. Roland A. Pfister is member of various Boards of Directors and Boards of Foundation and lectures at the Lucerne University of Applied Sciences and Arts – Institute of Financial Services Zug IFZ and the author of the book “The Application of Double Tax Convention to Trusts and Collective Investment Schemes in Switzerland”, as well as numerous articles covering tax topics.



## **Dr. Tathiane Piscitelli | Fundação Getulio Vargas Law School | Brazil**

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 where. Tathiane is also 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 contributes regularly to law journals and book chapters focused on tax law.



## **Sílvia Piva | GHBP Lawyers and Nau d'Ês Digital Experiences for Legal Professionals | Brazil**

Sílvia Piva studied Law at Universidade Paulista and holds a Master's and Doctorate degree in Tax Law at the Pontifical Catholic University of Sao Paulo. She is currently a professor and researcher at important universities in Brazil and her areas of expertise comprise law and technology, ethics and regulation in PUC-SP and FGV. Sílvia is coordinator and conference Professor at the Brazilian Institute of Tax Studies, - IBET. She is also author of books and articles and Lecturer and instructor on tax subjects and legal innovation and founder of Nau d'Des, a hub of digital experiences on the Future of Law.



# SPEAKERS



**Marios Rafail | Head of Geneva Office | Henley & Partners | Switzerland**

Marios Rafail holds a master's degree from Brandeis University in International Finance and Accounting. He has worked in the Finance Department of a Family Office out of China and Greece, and he has worked for Mesirow Financial Consulting out of Chicago, US in the corporate advisory team, and Bloomberg, LLP in the sales management team. Marios is currently the Key Intermediaries Manager of Henley & Partners Switzerland AG and the Head of Geneva office, representing the firm in the Swiss-Francophone region. Mr. Rafail is responsible for the business development function of the company and possesses a thorough knowledge of the key citizenship and residence programs.



**Vivian Rodrigues, | Heineken | Brazil**

Vivian holds a Masters and Ph. D in Tax by Sao Paulo Catholic University. She has experience in heading Tax Departments in multinational enterprises. Nowadays, Vivian is Head of Tax at Heineken Brazil, responsible for compliance, planning, consulting and litigation and also, with the challenge to conduct the new corporate tax structure. She has published two books related to Tax General Theory and Brazilian Transfer Pricing. In 2019, she was certificated by the Brazilian Institute of Governance to be part of Fiscal Committees in Public Held Companies. She continues her education in IBFD, Netherlands and Harvard and is winner of "Best Tax Director" Confed's Prize in 2021.



**Prof. Luis Eduardo Schoueri | Lacaz Martins, Pereira Neto, Gurevich & Schoueri | Brazil**

Luis Eduardo Schoueri holds a 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 is a founding partner at Lacaz Martins, Pereira Neto, Gurevich & Schoueri Advogados. Luis Eduardo has taught law at several universities in the United States and Europe and is currently a fulltime professor of Tax Law at the University of São Paulo Law School (USP) and the Vice-President of the Brazilian Institute of Tax Law (IBDT). He was awarded with 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.



**Dr. Ramon Tomazela | Mariz de Oliveira e Siqueira Campos Advogados, São Paulo | Brazil**

Ramon Tomazela holds a Ph.D. and a Master in Tax Law from the University of São Paulo and a Master (LL.M.) in International Taxation from the Vienna University of Economics and Business. He is a partner of Mariz de Oliveira & Siqueira Campos Advogados, where he advises clients on tax issues involving corporate taxation, international taxation, tax treaties, tax implications of M&A transactions, foreign investments, transfer pricing and capital markets transactions. He is also regularly involved in administrative and judicial tax disputes. He is a professor of international taxation at the Brazilian Institute of Tax Law, a visiting professor of several tax courses and the author of various books and articles within the tax area.





# SPEAKERS



## **Juan Troccoli | Andersen | Uruguay**

Juan Ignacio Troccoli is a Partner of Andersen in Uruguay and is responsible for the Tax and Accounting Department of the Firm. His practice focuses on advising local and foreign clients on fiscal, finance and accounting topics, cross border transactions, transfer pricing, due diligence processes, M&A, international tax structures and setting up operations within Uruguay to serve worldwide clients. Juan Ignacio also advises several multilateral institutions such as the World Bank Group and the National Industrial Chamber in Uruguay. He is member of the Board of Directors of the Nordic-Uruguayan Chamber. He is also a tax professor at ORT University and regularly publishes articles related to tax topics.



## **Mitchell B. Weiss | K&L Gates LLP | United States**

Within his practice at K&L Gates LLP, Mitch assists domestic and foreign multinationals, private equity and sovereign wealth funds, and state-owned enterprises in identifying, designing, negotiating, and implementing tax-advantaged transactions and operationally efficient global structures. He has also worked in the international tax groups of several other global law firms and, most recently, the largest professional services firm in the world, where he advised the foreign member firms on their U.S. inbound activities. Mitch also teaches an advanced course on the international taxation of partnerships at Northwestern University Pritzker School of Law. Mitch is a frequent speaker at international tax conferences, a member of the International Tax Journal's Advisory Board, and has authored numerous international tax articles and books.



## **Peter Wilson | PB First Global Tax | UAE**

Dr. Peter Wilson studied at the University of Westminster (London) and holds a Ph.D. in Commercial Law from Queen Mary University of London, a Master's degree on Taxation and a Master and Bachelor degree on Commerce by the University of NSW, Australia. His practice focuses on advising companies, individuals, partnerships, pension funds and governments on taxation, international tax law and associated planning and compliance matters such as FATCA, CRS and ESR reporting obligations. He is a Fellow of the English Institute of Chartered Accountants, an Associate of the Australia and NZ Institute of Chartered Accountants, a Chartered Tax Adviser and an Advisory Board member of the Association of Governance Risk and Compliance.



## **Santiago O. Zebel | Corpag Group | Argentina**

Santiago Zebel holds a Master's degree in Tax Law from Universidad Di Tella. He is Managing Director of Argentina & Uruguay offices of Corpag Group, a corporate and trust services company with presence in over 20 countries. Santiago is also director of Executive Legal Education and professor of Tax Law at Universidad Di Tella in Argentina. Santiago has worked for recognized law firms in Argentina within the tax practice and was an associate consultant for the United Nations. Author of various publications and speaker at numerous conferences, Santiago Zebel is often quoted by the international press (CNN, The Economist) and in 2013 was chosen by Apertura Magazine as one of the 30 leading Argentines of his generation.



# 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](mailto:info@exchange-ideas.com)



## Date & Time

Wednesday, October 26<sup>th</sup>, 2022. 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.



## Venue

The event will be held at the Hotel Renaissance located on Alameda Santos, 2.233 - Jardim Paulista, São Paulo - SP, 01419-002. 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. Luciane Rodrigues (+55 11 3723-7300 / [l.souza@rolim.com](mailto:l.souza@rolim.com)).

Registration fee: **BRL 500.00**.



## Accommodation

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



## Contact Us

E-mail: [info@exchange-ideas.com](mailto:info@exchange-ideas.com) or [l.souza@rolim.com](mailto:l.souza@rolim.com) (Luciane Rodrigues +55 11 3723-7300)

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