



## CALL FOR IBEROAMERICAN RESEARCHERS

The **Research Center of the Professional Master's Degree in international Tax Law and Development - NUPEM**, maintained by the **Brazilian Institute of Tax Law - IBDT**, in a partnership with the **Iberoamerican Observatory of International Taxation (OITI)**, opens the call for researchers from Iberoamerican Countries willing to take part of the project:

### “OITI: Taxation and Disruptive Technologies”

The research project observes the following terms:

#### 1. Research area

International Tax Law and Development, focusing on the professional practice and application of knowledge.

#### 2. Coordination

**Luís Flávio Neto**. Director of IBDT. Academic Coordinator and Professor of the Professional Master's Degree in International and Comparative Tax Law of IBDT. PhD and Master's Degree in Tax Law from the University of São Paulo, USP. Postdoctoral Research Fellow at the IBFD (The Netherlands). Former tax judge at the highest Brazilian Administrative Tax Court (CARF/CSRF). Tax lawyer.

**Leonardo Aguirra de Andrade**. Assistant Professor of the Professional Master's Degree in International and Comparative Tax Law of IBDT. PhD and Master's Degree in Tax Law from the University of São Paulo, USP. Postdoctoral Research Fellow at University of São Paulo, USP. LL.M at Georgetown University Law Center.



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[ibdt@ibdt.org.br](mailto:ibdt@ibdt.org.br) [in](#) ibdt [@](#) institutolBDT





### 3. Working Plan

The fast expansion of disruptive technologies transforms business models' reality and creates numerous challenges for international taxation. This research project aims to bring together researchers from Iberoamerican countries to deal with the following issues:

- **Taxation of Big Data: Digital Behavior as a Product**
- **Fully Automated Decision-Making in Tax Procedures and Tax Assessments**
- **Taxation in the 3D Printing Everything Era**
- **Taxation of Digital tokens: taxation of Staking vs Mining Cryptocurrencies and New Trends**

Working with the project director, each one of the selected researchers will cover one of these issues.

The research project will observe the following path:

- **Research:** The researchers will have access to updated data sources on the taxation of the digital economy. The research will be carried out individually, although periodic videoconference will allow the exchange of information and experiences;
- **Training Presentation Skills:** The researchers will be mentored by Luís Flávio Neto and Leonardo Aguirra de Andrade, and will be expected to develop a highly didactic and impacting presentation for the OITI Panel. The use of technological resources will be encouraged;
- **OITI Panel and debates:** The researchers will present the results of the research at the annual meeting of the Iberoamerican Observatory of International Taxation (OITI);
- **Publication:** The final outcomes of the research project may be published, and high-level academic papers are expected.



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## 4. Schedule

Meetings will be held through the Zoom videoconference platform, on the following dates (time to be set with the participants):

- I. 05/10/2021. Team meeting: “planning the flight”.
- II. 07/10/2021. Individual meetings: mentoring session.
- III. 11/10/2021. Individual meetings: mentoring session.
- IV. 13/10/2021. Individual meetings: mentoring session.
- V. 15/10/2021. Individual meetings: mentoring session.
- VI. 18/10/2021. Team meeting: mentoring session.
- VII. 25/10/2021. Individual meetings: mentoring session.
- VIII. 01/11/2021. Individual meetings: mentoring session.
- IX. 03/11/2021. Team meeting: mentoring session.
- X. 05/11/2021. Team meeting: mentoring session.
- XI. 09/11/2021. **Presentation at the annual meeting of the Iberoamerican Observatory of International Taxation (OITI): Panel “Digital Miscellaneous”.**
- XII. 10/11/2021. Discussion of drafts for the working papers.
- XIII. 03/12/2021. Working in progress: team meeting.
- XIV. 20/01/2022. **Delivery of working papers by the researchers.**
- XV. 31/01/2022 Team meeting. Peer review session (discussions about the working papers).

## 5. Application Procedure, Requirements and Deadline.

The project is designed for researchers working on the fields of the national and international taxation of the digital economy. We are looking for researchers who are enthusiastic about the tax challenges brought about by the rapid advance of new technologies, willing to research the subject intensely, as well as able to develop a presentation of high didactic impact and a high-level academic paper.

Previous experience or research on the field of “Taxation of Big Data”, “Fully Automated Decision-Making in Tax Procedures and Tax Assessments”, “Taxation in the 3D Printing



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Everything Era” or “Crypto currencies and Taxation” are very desired from the researchers, but not mandatory.

4 (four) applicants will be admitted, as follows:

- I. At least 2 (two) students attending the Professional Master's Course in International and Comparative Taxation of IBDT (researchers who already hold the master's degree from IBDT can also apply);
- II. At least 2 (two) external participants, from **Iberoamerican countries (i.e., Latin American countries plus Brazil, Portugal and Spain)**, whose professional and academic activities present adherence to the proposed research.

In order to apply for this research project, please send us via email:

- **A short CV**, including contact details (phone number and email address); a full list of your academic degrees; universities or research institutes of affiliation; name(s) and contact details of supervisor(s) (if applicable); the working title of your master, doctoral or postdoctoral research project (if applicable); and a list of academic publications and teaching assignments (if applicable);
- **A letter of interest** (up to 3 pages).

Applications must be sent to [secretaria@ibdt.org.br](mailto:secretaria@ibdt.org.br).

**Applications are open until the September 30<sup>th</sup> , 2021 (11:59 pm, Brazilian time).**

Interviews (videoconference) may eventually be scheduled and carried out with the candidates.

The result of the selection process will be available on the website of the Professional Master in International and Comparative Tax Law of IBDT (<http://mestrado.ibdt.org.br/>), on the **October 4<sup>th</sup>, 2021**. The decision regarding the selection will be up to the NUPEM Coordination and is not subject to appeal.



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## 6. Credits for students of the Master in International Tax Law and Development at IBDT

The Research Group is an optional activity for Master's students in International Tax Law and Development at IBDT.

IBDT Masters in International Tax Law and Development who enroll and are selected, who have a minimum participation of 75% in the Research Group meetings and achieve a minimum score of 7.00 (seven) in the activities developed, will be entitled to 1 (one) credit.

## 7. General remarks

The Iberoamerican Observatory of International Taxation (OITI) is a common space for academics, practicing professionals, tax administrations and judges to study, exchange information and debate on fiscal law matters of international relevance. In addition, the OITI encourages research and development of specialized knowledge regarding international taxation among new generations of academics and practitioners. For more information, see: [www.oiti.org](http://www.oiti.org)

Participation in this project will not be remunerated.

The recognition of the authorship of the research is granted to the researchers, which will have the opportunity to co-authoring articles addressing the outcomes of the research. The Coordination of NUPEN keeps the choice regarding the channel or mean of publications, as well as the right of does not authorize the publication of any material produced within the scope of this research project which does not comply with the expected quality standards.

Please feel free to contact us if you have any questions ([academico@ibdt.org.br](mailto:academico@ibdt.org.br))

**Luís Eduardo Schoueri**

Vice-President and Dean of the Professional Master's Degree in International and Comparative Tax Law of IBDT

**Luís Flávio Neto**

Director and Academic Coordinator of the Professional Master's Degree in International and Comparative Tax Law of IBDT



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