



2nd IBDT/IBFD/DEF-USP Seminar of Researchers in International Taxation

03 October 2022

SCHEDULE

MONDAY, 03 OCTOBER 2022

Time zones:

- São Paulo
- Amsterdam

08:45 – 09:00	Welcome session	
13:45 – 14:00		
	Coaching Sessions – 2nd IBDT/IBFD/DEF-USP Seminar of Researchers in International Taxation	
09:00 – 10:30	<p>Chair: Betty Andrade; Luís Eduardo Schoueri (moderator) e Craig West</p> <p>Presentation by Amanda Garcia Panissa <i>Brazil is an OECD Candidate, and now? Which are the odds on a CFC's rules perspective.</i> <i>Presentations of 15 min followed by 30 min of debate</i></p> <p>Presentation by Cristiane Drumond Vieira <i>The Project for Convergence of Brazil's Transfer Pricing Regulations to the OECD Standard: A critical analysis in the light of the tax principles of practicability, legal certainty, and ability to pay</i> <i>Presentations of 15 min followed by 30 min of debate</i></p>	<p>Chair: Carlos Weffe (moderator); Diane Ring; Alessandra Okuma</p> <p>Presentation by Claudio Márcio Tartarini <i>Global minimum tax and brazilian legislation on taxation of profits abroad: differences and convergences</i> <i>Presentations of 15 min followed by 30 min of debate</i></p> <p>Presentation by Laura Kurth Marques Carvalho <i>Taxation of Offshore Indirect Transfers of Assets Located in Brazil: An analysis of the conditions for implementation under a nexus rule</i> <i>Presentations of 15 min followed by 30 min of debate</i></p>
14:00 – 15:30		



<p>10:30 – 10:45 15:30 – 15:45</p>	<p>Coffee break</p>	
<p>10:45 – 12:15 15:45 – 17:15</p>	<p>Chair: Luís Flávio Neto (moderator); Isabel Calich; Alessandro Turina</p> <p>Presentation by Ciro César Soriano de Oliveira <i>The Danish Cases and the (in)adequate application of abuse theory in brazilian law</i> Presentations of 15 min followed by 30 min of debate</p> <p>Presentation by Juliana Midori Kuteken <i>Tax biases in equity and debt financing: assessing the debt-equity decision to foreign investment in Brazilian companies</i> Presentations of 15 min followed by 30 min of debate</p>	<p>Chair: Ana Cláudia Utumi; João Félix Pinto Nogueira (moderator); Paulo Ayres Barreto;</p> <p>Presentation by Júlio Lindner Barbieri <i>Tax morale perception in businesses</i> Presentations of 15 min followed by 30 min of debate</p> <p>Presentation by Mateusz Zawadka <i>Taxation of Seconded Employees in the Light of Ability to Pay Principle</i> Presentations of 15 min followed by 30 min of debate</p>
<p>12:15 – 13:15 17:15 – 18:15</p>	<p>Lunch break</p>	



<p>13:15 – 14:45 18:15 – 19:45</p>	<p>Chair: Joanna Wheeler; Jennifer Roeleveld; Leonardo Santos; Pasquale Pistone (moderator)</p> <p>Presentation by Mariana Gonçalves de Lemos <i>The concept of legal entity in International Tax Law</i> Presentations of 15 min followed by 30 min of debate</p> <p>Presentation by Fábio Luiz Gomes Gaspar de Oliveira <i>'Own it' – A contemporary approach to addressing uncertainty on Beneficial Ownership in light of current concepts of substance</i> Presentations of 15 min followed by 30 min of debate</p>
<p>14:45 – 15:00 19:45 – 20:00</p>	<p>Coffee break</p>
<p>15:00 – 16:00 20:00 – 21:00</p>	<p>Methodology Workshop: Working on Outstanding Doctoral Theses.</p>
<p>15:00 – 15:30 20:00 – 20:30</p>	<p>Presentation by Leonardo Marques dos Santos (Portugal). <i>'Donations and tax: the corporate conundrum'. IBFD Doctoral Series, 2022</i></p>
<p>15:30 – 16:00 20:30 – 21:00</p>	<p>Presentation by Craig West (South Africa). <i>IBFD Doctoral Series and World Tax Journal's Managing Editor (IBFD). Adjunct Professor, University of Cape Town, South Africa.</i></p>
<p>16:00 – 16:15 21:00 – 21:15</p>	<p>Closing session</p>