

# Brazil Tax Conference 2020

**March 19, 2020 – 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 information exchange for tax purposes have created a competitive landscape in which efficient compliance with tax laws is the key to success.

The Brazil Tax Conference 2020 will discuss the most recent changes in Brazilian tax legislation from the perspective of national and international tax law, including the analyses of comparative law in selected jurisdictions. Renowned tax law professionals and scholars will explore the key issues to ensure tax compliance for transnational tax planning in a scenario of tax transparency.

During the morning, the recent changes in Brazilian tax legislation and the main points of the tax reform proposals in progress in the National Congress (PECs 45 and 110/2019) will be discussed, such as the creation of the IBS, the change in the JCP regime, return dividend taxation, among others. There will also be a panel with presentation of case studies addressing tax planning in the inbound and outbound scenarios for several selected jurisdictions, such as the USA, Mexico and Latin American countries. The convergence of Brazilian tax rules to OECD standards will also be a prominent topic in the morning, as will the analysis of tax residency and citizenship programs for high-income Brazilian taxpayers.

During the afternoon, the focus will shift to the Brazilian Transfer Pricing regime and its impact on international transactions and its convergence with OECD rules. The panel on the taxation of the digital economy will analyze the possible impacts of Global Adoption of the OECD pillars for technology multinationals. The importance of ethics and compliance for taxation and the pursuit of heritage preservation in the regulated world will also be highlighted topics.

## Sponsored by

Global Gold Sponsor



**INDUSTRIE- UND FINANZKONTOR**  
WEALTH PRESERVATION EXPERTS

Gold Sponsor



## Supported by



**FINA | PORT**  
INVESTMENT INTELLIGENCE





# PROGRAM

## 08:30 Welcome and Registration

### 09:00 Proposals for Brazilian Tax Reform and the possible impacts on tax planning

- Recent changes in Brazilian tax legislation and analysis of tax reform proposals, including critical assessment of the main points of PEC 45 and 110/2019, such as tax on goods and services (IBS), changes in income tax, return on taxation of dividends, extinction and / or alteration of the JCP regime, among others.
- Possible impacts of Brazilian legislation on domestic and international tax planning.

**Chair:** Alessandro Mendes Cardoso (Brazil), **Speakers:** Vanessa Rahal Canado (Brazil), João Francisco Bianco (Brazil) and Raquel Preto (Brazil)

### 10:00 Tax Planning under the BEPS

- Mandatory Disclosure of Potentially Aggressive Tax Planning - DAC 6 Directive 2018/822 of the European Union: Fundamental concepts, framework, reporting duties, case studies.
- PPT and LOB clauses: effects on international tax planning. Case Study.
- Recent double taxation treaties signed by Brazil and aligned to BEPS.

**Chair:** Luciana Goulart Ferreira (Brazil) **Speakers:** Marcus Livio (Brazil), Susana Soutelinho (Portugal)

## 10:50 Coffee break

### 11:00 Recent changes in the Tax Residency and Citizenship Programs for high Net-Worth Brazilians

- Eligibility requirements for changing tax residence or citizenship.
- Comparison of advantages and disadvantages between the two programs.
- Attractive jurisdictions for Brazilian citizens and recent changes to the Portuguese program.

**Chair:** Roland A. Pfister (Switzerland), **Speaker:** Jacopo Zamponi (Switzerland and Italy), Marcos Catão (Brazil)

### 11:45 Tax Planning on Cross Border Transaction for individuals and corporations in a comparative view with selected jurisdictions: USA, Mexico and Brazil

- *Doing Business* with USA.
- Case studies on tax planning from a Brazilian perspective and selected jurisdictions. Inbound scenarios: American investors investing in Mexico and Brazil.
- Case studies on tax planning from a Brazilian perspective and selected jurisdictions. Outbound scenarios: Brazilians targeting the US and Mexico for investment purposes.

**Chair:** Frederico de Almeida Fonseca, **Speaker:** Mitchell Weiss (USA)

## 12.30 Lunch

### 14:00 Wealth Preservation and Asset Protection in Liechtenstein

- Recent changes in Liechtenstein's trustee law.
- Essentials to asset protection in Liechtenstein.
- Automatic Exchange of Information in Liechtenstein.
- Liechtenstein Protected Cell Company.
- International Private Label Funds in Liechtenstein.

**Chair:** Roland A. Pfister (Switzerland), **Speaker:** Count Francis von Seilern-Aspang (Liechtenstein)



# PROGRAM

---

14:50 **Global Wealth and Asset Management Market**

- The Swiss economy.
- The Swiss Wealth and Asset Management Market.
- Why investors like Switzerland.
- FINAPORT – a Global Financial Expert based in Switzerland, United States and Singapore.

**Speaker: Dr. Philipp Hofstetter (Switzerland)**

---

15:00 **Changes to the Brazilian Transfer Pricing System**

- Reform of the Brazilian Transfer Pricing regime and effects on international transactions between related parties.
- Convergence with the OECD rules.
- Case Studies.

**Chair: Elidie Palma Bifano (Brazil), Speakers: Luis Eduardo Schoueri (Brazil), Patrícia Lopes (Brazil), Moderated by: Phelippe Oliveira (Brazil)**

---

**16:00 Coffee break**

16:15 **Taxation of the Digital Economy**

- Possible impacts of the Global Adoption of the OECD Pillars of Digital Economy for the Multinationals of Technology.
- Case Studies.

**Chair: Daniela Silveira Lara (Brazil), Speaker: Tathiane Piscitelli (Brazil), Moderated by: Carolina Archanjo (Brazil)**

---

17:00 **Tax Compliance and Ethics**

- The importance of ethics for taxation.
- Ethical standards in tax planning.
- Case Studies (Tax Compliance Management House).

**Chair: João Dacio Rolim (Brazil), Speakers: Robert Von Brederode (Netherlands e USA), Marco Antonio Veríssimo Teixeira (Brazil), Roland A. Pfister (Switzerland), Moderated by: Isabel Calich (Brazil), Marcelo Veiga (Brazil) and Ricardo Castagna (Brazil)**

---

**18:30 Apéro and Networking**

# SPEAKERS



## **Alessandro Mendes Cardoso | Rolim, Viotti & Leite Campos Advogados, Brazil**

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



## **Count Francis von Seilern-Aspang, TEP | INDUSTRIE- UND FINANZKONTOR ETS, Liechtenstein**

Count Francis von Seilern-Aspang is Managing Director and Chairman of the Executive Committee of Industrie- und Finanzkontor Ets., a leading trust company with tradition and expertise in the long-term and multi-generational preservation of wealth, family values and businesses. Furthermore, he is Vice Chairman of Seilern Investment Management Ltd., an independent and privately-owned investment management company in quality-growth equities. In addition, Count Francis von Seilern-Aspang is a member of the Society of Trust and Estate Practitioners (STEP).



## **Daniela Silveira Lara | Rolim, Viotti & Leite Campos Advogados, Brazil**

Daniela Silveira Lara has worked with Tax and Social Security Law for more than 20 years and is widely acknowledged for her expertise in domestic and foreign tax matters. She has authored several publications in Tax Law and 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).



## **Elidie Palma Bifano | Mariz de Oliveira and Siqueira Campos advogados, Brazil**

Elidie Bifano is a lawyer in the advisory and administrative litigation areas at Mariz de Oliveira and Siqueira Campos advogados. She holds her PhD at Pontifícia Universidade Católica (PUC). Elidie is a Vice President of Finance at the Brazil - Canada Chamber of Commerce, President of the São Paulo Center for Tax Law and Professor at Fundação Getúlio Vargas and Counselor of IBDT. Also, Ms. Bifano served for several years as a managing partner at PWC – PricewaterhouseCoopers.

**Frederico de Almeida Fonseca | Rolim, Viotti & Leite Campos, Brazil**

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), with a focus on the taxation of the Brazilian Energy Sector. Frederico is now the Head of the Tax Consulting department of Rolim, Viotti & Leite Campos Attorneys at Law (Minas Gerais) with his focus 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 and participates in both Corporate and Regulatory Commissions at the Brazilian Bar Association.

**Gissel Bossa | CARF, Brazil**

Gissel 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). Currently she is Managing tax projects at GETAP - Applied Tax Studies Group and acts as advisor in fiscal transparency projects at Nucleus of Fiscal Studies (NEF) and in 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.

**Isabel Calish | Huck, Otranto, Camargo, Brazil**

Isabel Garcia Calich da Fonseca is a tax partner at Huck, Otranto, Camargo Advogados, a law firm headquartered in São Paulo, Brazil. She holds an LL.M and PhD in taxation from the London School of Economics and Political Science (LSE). She is also a member of the Brazilian Institute of Tax Law (IBDT), International Fiscal Association (IFA) and STEP. She is a member of the Brazilian Institute of Tax Law (IBDT), International Fiscal Association (IFA) and STEP.

**Jacopo Zamboni | Henley & Partners, Switzerland**

Jacopo Zamboni is a director and client advisor at Henley & Partners Switzerland AG. He holds a Master of Science degree in Finance from Bocconi University (Italy) and currently provides advice on residence and citizenship planning to private banks, family offices and lawyers, throughout Switzerland and Luxembourg. Prior to joining Henley & Partners, Jacopo Zamboni worked for a Swiss insurance company where he advised multinationals on the ways to protect their mobile employees, as well as managing relationships with Swiss private banks that required tailor-made insurance solutions for high net worth individuals.



**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. 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).



**Luciana Goulart Ferreira | Rolim, Viotti e Leite Campos, Brazil**

Luciana Goulart Ferreira is a tax partner at Rolim, Viotti & Leite Campos Attorneys at Law. She holds a Master Degree in Public Law from Pontifícia Universidade Católica de Minas Gerais (PUC-MG) and a LL.M in Economic Law from Fundação Getúlio Vargas (FGV). Recognized by the most important rankings such as Análise Advocacia 500; Chambers and Partners Global, Chambers and Partners Latin America, IFLR 1000 and The Legal 500 and World Tax. Luciana is a former member of the Taxpayers Council of Minas Gerais State (2014-2016).



**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.

**Marco Antônio Veríssimo | Secretaria da Fazenda, Brasil**

Marco Antonio Veríssimo Teixeira holds a PhD in Tax Law from USP. He is a specialist in State Law from the Superior School of the Attorney General of the State of São Paulo and a Specialist in Tax Law and Bachelor of Law from USP. Marco Antonio also holds an Electrical Engineer degree from Escola Politécnica da USP. He works as a Tax Consultant at the São Paulo Finance and Planning Secretariat and is a Chief Judge at the Superior Chamber of the São Paulo Tax and Tax Court.

**Marcos André Vinhas Catão | ABDF- Associação Brasileira de Direito Financeiro, Brazil**

Marcos Andre graduated in Law from the State University of Rio de Janeiro (UERJ). He holds a Doctorate in Public Law from Universidad San Pablo in Spain (CEU). Marcos is a member of the Standing Scientific Committee of the International Fiscal Association (IFA) and the Director of the Brazilian Association of Financial Law (ABDF).

**Marcus Lívio | Second Federal Court, Brazil**

Marcus Livio Gomes is a Federal Judge at 2nd Federal Court (Rio de Janeiro, Brazil), Coordinator and Lecturer of the Tax Law Committee of the Federal Judiciary School of the 2nd Federal Court, Associated Research Fellow at the Institute of Advanced Legal Studies (IALS/University of London), Associate Professor for the Bachelor, Master and PhD programmes in Tax Law and International Tax Law at Rio de Janeiro State University, Brazil.

**Mitchell B. Weiss | Deloitte Tax LLP | Northwestern University Pritzker School of Law, USA**

Mitchell Weiss is a licensed attorney and CPA in Illinois and holds a B.S. and Masters in Tax (Southern Illinois University) and a J.D. (University of Chicago Law School). He has over 20 years of international tax experience, during which time he has advised domestic and foreign multinationals on various cross-border matters, including the tax-efficient structuring of international expansions, dispositions, reorganizations, and financings. He is a frequent speaker at various tax conferences. He is also a member of various tax associations such as the International Tax Journal's Advisory Board and the USA Branch of the International Fiscal Association's Executive Council. As an adjunct professor in the LL.M in Tax Program at Northwestern University Pritzker School of Law, he teaches an advanced course on the international taxation of partnerships. Mitchell Weiss has published numerous articles and books on international taxation.

**Patricia Lopes | Global Tax Manager na lochpe-Maxion S.A., Brasil**

Patricia Lopes is a Global Tax Manager at lochpe-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 lochpe-Maxion, she worked at Big4 companies and multinationals in Brazil and abroad. Patricia is a lawyer and holds a MBA in finance at Insper.

**Dr. Phelipe Toledo Pires de Oliveira | CARF, Brazil**

Phelipe Oliveira currently works at the Office of the Attorney General for the National Treasury in the Brazilian Ministry of Finance. Phelipe holds a Master in Taxation at the University of Paris, Sorbonne and a PhD and a LL.M in Tax, Economic & Financial Law at the University of São Paulo, where he graduated with honors . Previously he worked in the International Tax Services Group and VAT Group at Ernst & Young Brazil. Also he has experience as a legal advisor at the Office of Legal Counsel within the Attorney General's Office in Brazil and as a special advisor for the Minister of Justice. Phelipe was a Visiting Scholar at the University of London, Queen Mary (2018) and a Visiting Researcher at the Boalt Hall School of Law at University of Berkeley, Califórnia (2016).

**Dr. Philipp A. Hofstetter | Managing Partner at Finaport Ltd., Zurich, Switzerland**

After graduation from the University of Zurich with a PhD magna cum laude of the faculty of economics, business administration and information technology, Philipp worked for PricewaterhouseCoopers in the Corporate Finance space, both in Switzerland and the US. Subsequently he joined UBS Investment Bank in Switzerland as a project manager for Investment Banking Advisory transactions. In 1999 he re-joined PwC to take the lead of the Investment Banking Advisory business. From 2014 to 2017 Philipp built and led the PwC Corporate Finance business in the US. After returning to Switzerland he built a Private Equity fund focusing on acquisitions in the German speaking part of Europe. Since 2019 he is a Managing Partner of Finaport, a Global Wealth- and Asset Management Company in Switzerland, where he is responsible for the Investment Banking as well as for the Private Market Products businesses.

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

Raquel Preto is a Consultant Member at Tax Litigation Commission of Brazilian Bar Association (OAB SP). Raquel holds a PhD in Tax Law from University of São Paulo as well as other specialisations, LL.Ms and MBAs in Tax Law, Business Law, Corporate Governance, Accounting and Finance. She is a militant lawyer in the tax and business areas and a management and tax advisor in companies and third sector entities.





**Dr. Robert F. van Brederode | BrederodeTax, Netherlands and USA**

Robert van Brederode is an independent tax lawyer and legal scholar. He holds an LL.M (Utrecht University) and a PhD in Tax Law (Amsterdam University) and currently leads his niche tax consulting firm, focusing on in-bound US investments and on assisting US firms expanding abroad, especially to the EU. He served as assistant professor at Maastricht University, School of Law, professor of tax law at the Erasmus University, School of Economics, and adjunct professor at New York University, School of Law, Graduate Tax Program. Robert has many tax publications (journal articles and books) and has also participated in various international seminars and conferences.



**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).



**Susana Soutelinho | CTSU - Sociedade de Advogados, Portugal**

Susana Soutelinho is a Portuguese lawyer with a large experience in Tax Consultancy and Tax Litigation. She joined CTSU - Sociedade de Advogados (Member of Deloitte Legal Network), in June 2019 and is currently the Partner Coordinator responsible for CTSU's team working in Tax Litigation. Susana dedicates almost exclusively to Tax Litigation and Arbitration of both individual and corporate clients. Her main practice areas for the past years also comprise Administrative Litigation, namely State Civil Liability disputes as well as current advisory to Portuguese and foreign companies in order to prevent tax disputes.



**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 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.



# SPEAKERS



## **Vanessa Rahal Canado | Ministry of Economy, Brazil**

Vanessa Rahal is a special advisor of Minister of Economy. Also she is a coordinator of the Center for Taxation of the Center for Regulation and Democracy at the INSPER and Professor at the Law Faculty of Fundação Getúlio Vargas in São Paulo (FGV-SP). She obtained her Master and PhD in Tax law at Pontifícia Universidade Católica, São Paulo. Also Vanessa has experience as tax lawyer at different law firms, including position of Head of Tax Practise at CSMV law firm. Her sphere of inters is focused on both national and international tax systems.



# 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

Thursday, March 19<sup>th</sup>, 2020. 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. Simultaneous translation will be provided.



## 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. Janaína Meneses (+55 11 3723-7300 / [j.meneses@rolimvlc.com](mailto:j.meneses@rolimvlc.com)).

Registration fee (excl. VAT): BRL 650 (lunch not included) – Payment through Credit Card: US\$ 150.00. IBDT and ABDF members and other schools/associations get 10% discount.



## 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 [j.meneses@rolimvlc.com](mailto:j.meneses@rolimvlc.com) (Janaína Meneses +55 11 3723-7300)

## Sponsored by

Global Gold Sponsor



INDUSTRIE- UND FINANZKONTOR

WEALTH PRESERVATION EXPERTS

FINA | PORT  
INVESTMENT INTELLIGENCE

Gold Sponsor



R | RANGE  
DEVELOPMENTS