

# Fiscal Residence of Individuals

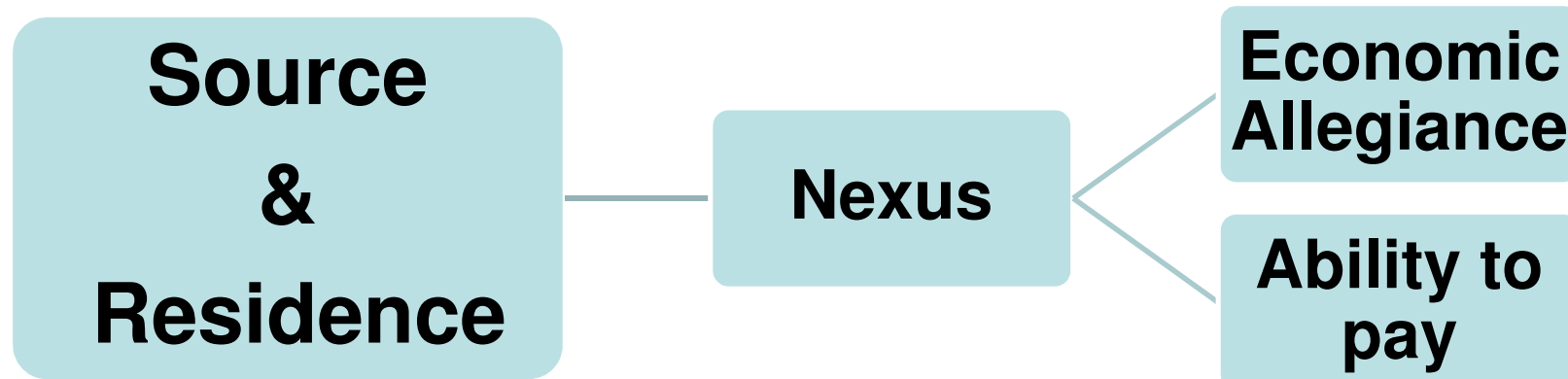
Prof. Dr. Luís Eduardo Schoueri



# Source versus Residence



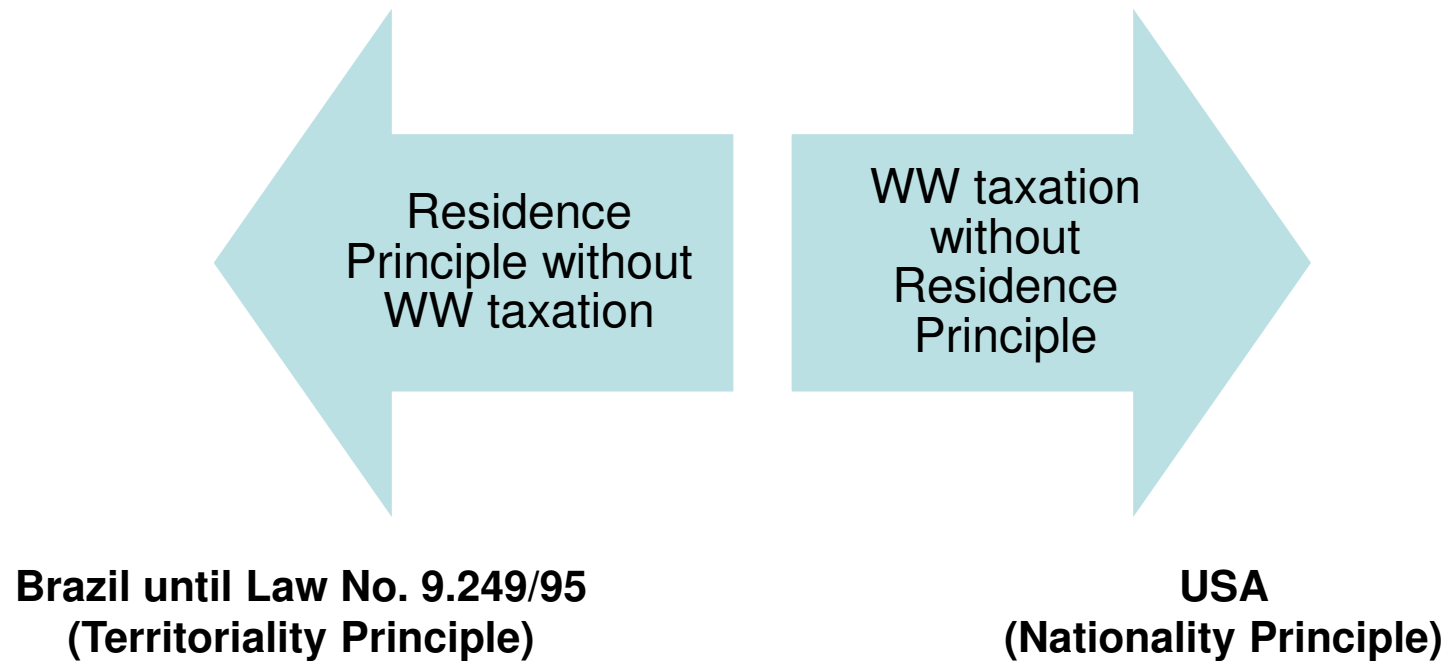
- Which State has jurisdiction to tax revenues arising from an international transaction?



# Residence and WW taxation



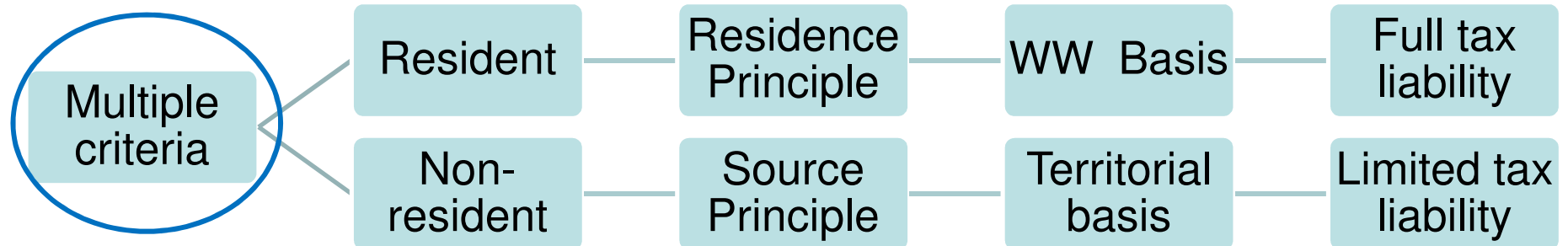
- There is no immediate relation between the Residence Principle and WW taxation





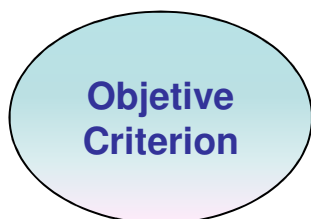
# Residence and WW taxation

- Trend

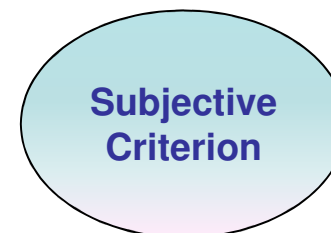




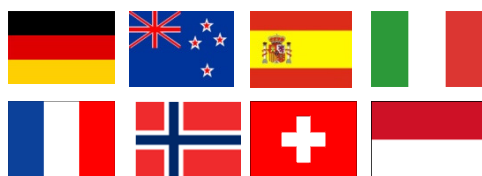
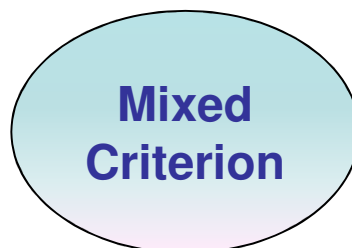
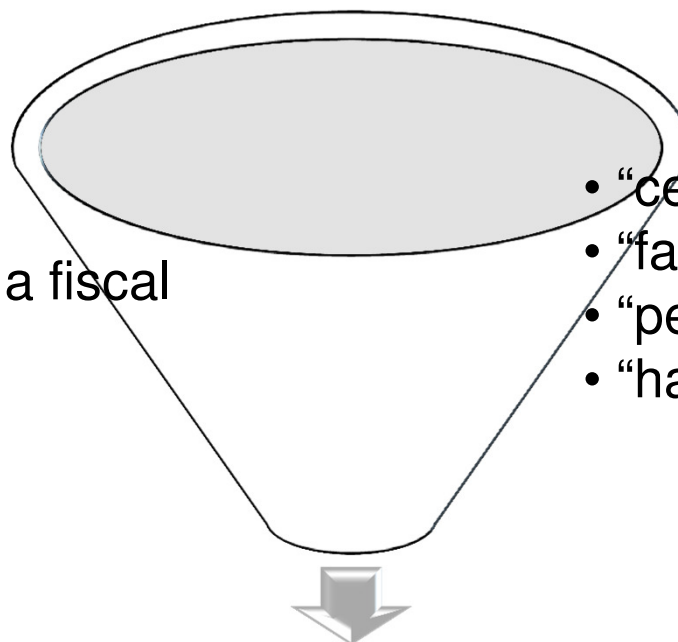
# Residence Rules



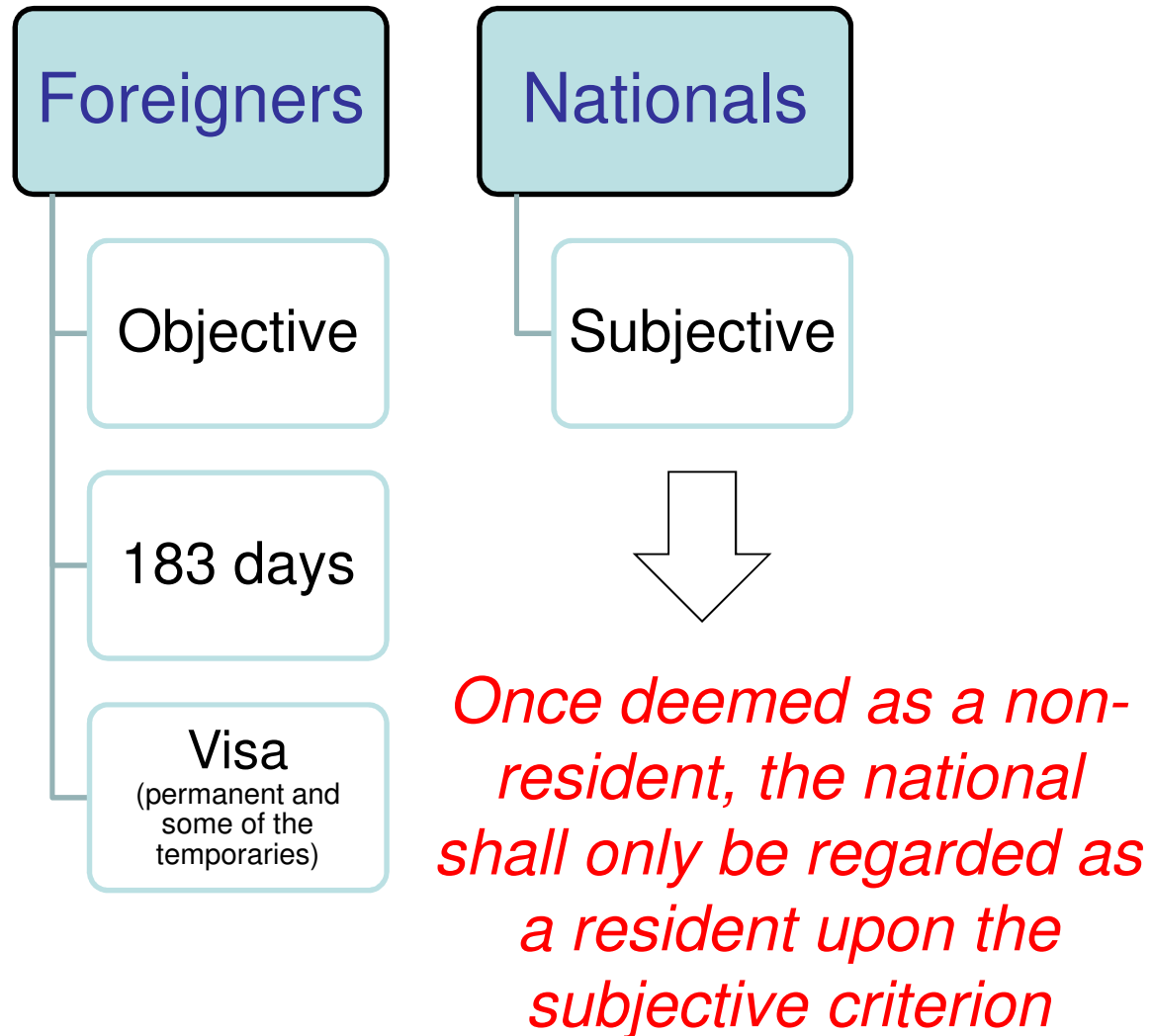
- Physical presence
- Number of days in a fiscal year



- “center of vital interests”
- “facts and circumstances”
- “personal and economic relations”
- “habitual abode”



# Brazilian Residence Rules



## Falcão Case





## Broadened Fiscal Residence for **Tax Havens**

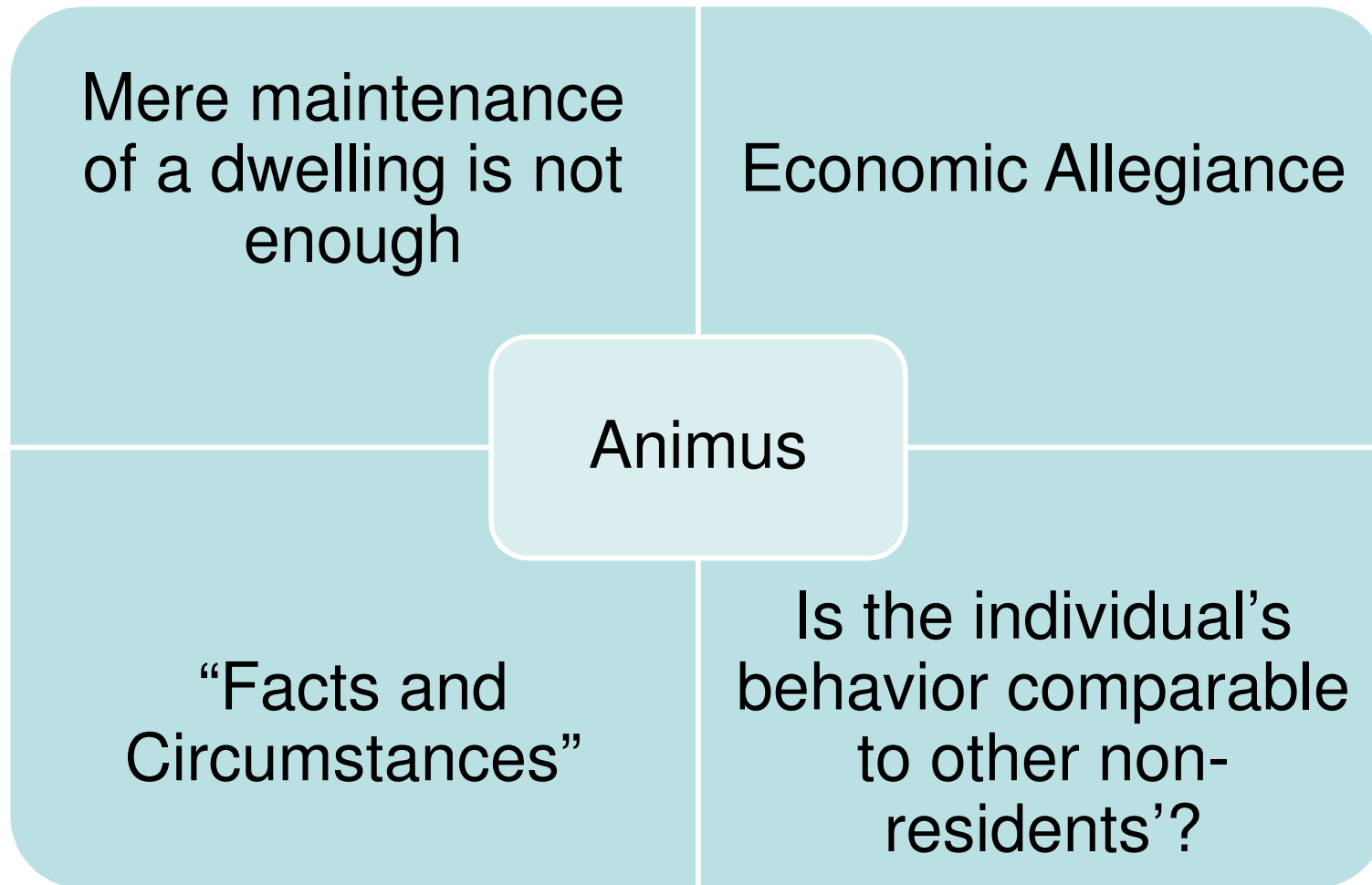
*Unless...*

Prove to  
be a  
resident in  
the other  
country

Be subject  
to WW  
taxation  
therein

Effectively  
pay taxes  
therein

# How can one infer the animus of an individual?







Animus

Tie-breaker rules

**Facts and  
Circumstances**



**Permanent  
Home**

**Center of Vital  
Interests**

**Habitual Abode**

**National**

**Mutual  
Agreement**



Thank You!

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