

INTERNATIONAL TAX CONFERENCE

IFA – IBDT – EMAG – FAUDASP

SÃO PAULO – 2013

INTERNATIONAL TAX PRINCIPLES IN BRICS AND OECD COUNTRIES:

DIVERGENCES AND CONVERGENCES

September, 30th

9:00 AM

Tax Judges and Tax Treaty Interpretation: Influence of Internal Law, International Guidelines and Interpretations in other Countries.

Brazil Gilmar Mendes (to be confirmed)

Canada Eugene Rossiter

Mexico Manuel Hallivis Pelayo

India Pramod Kumar

France Philippe Martin

2:00 PM

Tax Incentives and Attraction of Investments.

China Wei Cui

World Bank Sebastian James

Kazakhstan Tomas Balco

Brazil Sérgio André Rocha

4:00 PM

Tax Avoidance, Tax Evasion, Transparency and Exchange of Information.

IBFD	Pasquale Pistone
Argentina	Cristian Billardi
Brazil	Humberto Ávila
Holanda	Stef Van Weeghel

October, 1st

9:00 AM

Tax Treaty Policy: Taxation of Services.

OECD	Jacques Sasseville
India	Pramod Kumar
Brazil	Flavio Araujo
Chile	Lise-Lott Kana

2:00 PM

Transfer Pricing: (1) arm's length principle *versus* worldwide unitary taxation; (2) secondary and correlative adjustments and domestic legislation.

India	TP Ostwal
OECD	Franz Tomasek
Italy	Carlo Garbarino
Brazil	Marcos Aurélio Pereira Valadão

4:00 PM

Tax Protectionism and Tax Discrimination: Relevance of Multilateral and Bilateral Trade and Investment Agreements.

United Kingdom	Timothy Lyons
Brazil	Luiz Olavo Baptista