



1st IBDT/IBFD/DEF-USP Seminar of Researchers in International Taxation

13 - 15 September 2020

SCHEDULE

SUNDAY, 13th SEPTEMBER 2020

13:00 – 13:20 18:00 – 18:20 00:00 – 00:20	Welcome words
	Opening Sessions – 1 st IBDT/IBFD/DEF-USP Seminar of Researchers in International Taxation
13:20 – 14:00 18:20 – 19:00 00:20 – 01:00	Presentation by <i>Pedro Schoueri</i> <i>'Conflicts of International Legal Frameworks in the Area of Harmful Tax Competition'</i>
14:00 – 14:20	Coffee break
14:20 – 15:00 19:20 – 20:00 01:20 – 02:00	Presentation by <i>Aitor Navarro</i> <i>'Transactional Adjustments in Transfer Pricing'</i>

Time zones:

- S. Paulo
- Amsterdam
- China



MONDAY, 14th SEPTEMBER 2020

<p>08:00 – 09:30 13:00 – 14:30 19:00 – 20:30</p>	<p>MEETING ROOM 1</p> <p>Chair: Betty Andrade, Gustavo Gonçalves Vettori</p> <p>Presentation by Aleksandra Krasnobaeva <i>'The development of rules of corporate profits taxation in the digital economy era'</i> Presentations of 15 min followed by 30 min of debate</p> <p>Presentation by Filipe Cerqueira Alves <i>'International Justice and Allocation of Tax Bases – Revisiting the Taxation of Multinational Enterprises'</i> Presentations of 15 min followed by 30 min of debate</p>	<p>MEETING ROOM 2</p> <p>Chair: Clara Gomes Moreira, Humberto Bergmann Ávila</p> <p>Presentation by Susi Hjorth Baerentzen <i>'The distortionary legal and effects of neglecting taxpayers' rights'</i> Presentations of 15 min followed by 30 min of debate</p> <p>Presentation by Raphael Assef Lavez <i>'Principle purpose test and the effective protection of taxpayers' rights'</i> Presentations of 15 min followed by 30 min of debate</p>
<p>09:30 – 09:45</p>	<p>Coffee Break</p>	
<p>09:45 – 11:15 14:45 – 16:15 20:45 – 22:00</p>	<p>Chair: João Félix Pinto Nogueira, Paulo Victor Vieira da Rocha, Martha Toríbio Leão</p> <p>Presentation by Francisco Lisboa Moreira <i>'The Users as Value Generators in the Digital Economy and the Possibility of Taxation by the Income Tax in Brazil under a Digital Services Tax Model'</i> Presentations of 15 min followed by 30 min of debate</p> <p>Presentation by Xiaorong Li <i>'The Role of Users/ Customers in International Tax Law in the Digitalised Economy'</i> Presentations of 15 min followed by 30 min of debate</p>	<p>Chair: Betty Andrade, Carlos Otávio Ferreira de Almeida</p> <p>Presentation by Aleksandra Tychmanska <i>'Possibilities of international institutionalization in the context of ongoing internationalization of tax law'</i> Presentations of 15 min followed by 30 min of debate</p> <p>Presentation by Ezgi Arik Onal <i>'Deconstruction of International Tax Law'</i> Presentations of 15 min followed by 30 min of debate</p>
<p>11:15 – 12:00</p>	<p>Break</p>	



<p>12:00 – 13:30 17:00 – 18:30 23:00 – 00:30</p>	<p>Chair: João Félix Pinto Nogueira, Paulo Victor Vieira da Rocha, Betty Andrade</p> <p>Presentation by Galya Ivanova Dusheva <i>'The Figure of permanent establishment in the international indirect taxation'</i> Presentations of 15 min followed by 30 min of debate</p> <p>Presentation by Lyvia Amaral <i>'Permanent Establishment and the international tax reform'</i> Presentations of 15 min followed by 30 min of debate</p>	<p>Chair: Paulo Ayres Barreto, Fernando de Man, Clara Gomes Moreira</p> <p>Presentation by Amanda Garcia Panissa <i>'Brazilian "CFC" Rules and the Restrictions that Impose Competitiveness on National Capital in a Globalized Scenario'</i> Presentations of 15 min followed by 30 min of debate</p> <p>Presentation by Renata Emery <i>'Brazilian CFC regime and the competitiveness of multinational enterprises'</i> Presentations of 15 min followed by 30 min of debate</p>
<p>13:30 – 13:45</p>	<p>Coffee Break</p>	
<p>13:45 – 15:15 18:45 – 20:15 00:45 – 02:15</p>	<p>Chair: Luís Flávio Neto, Rainer Prokisch, Martha Toríbio Leão</p> <p>Presentation by Leonardo Thomaz Pignatari <i>'Article 2 of the OECD Model Convention and the Taxation of the Digital Economy'</i> Presentations of 15 min followed by 30 min of debate</p> <p>Presentation by Gabriel Bez Batti <i>'The Principle of Non-Discrimination in Brazilian Tax Treaties'</i> Presentations of 15 min followed by 30 min of debate</p>	<p>Chair: Humberto Bergmann Ávila, Fernando de Man, Clara Gomes Moreira</p> <p>Presentation by Vanessa Ceconello <i>'The Concept of Importing Services'</i> Presentations of 15 min followed by 30 min of debate</p> <p>Presentation by Lucas Syrto Octavio de Souza <i>'The Taxation of Offshore Indirect Transfers in Brazil: Policy Considerations for Reform'</i> Presentations of 15 min followed by 30 min of debate</p>



Day 2 - TUESDAY, 15th SEPTEMBER 2020

<p>08:00 – 09:30 13:00 – 14:30 19:00 – 20:30</p>	<p style="text-align: center;">MEETING ROOM 1</p> <p>Chair: Fernando Zilveti, Jennifer Roeleveld, Gustavo Gonçalves Vettori</p> <p>Presentation by Nikolai Milogolov <i>‘The emergence of the “Technological tax hub”: comparative analysis of the digitally oriented reforms in classical tax planning hub jurisdictions’</i> Presentations of 15 min followed by 30 min of debate</p> <p>Presentation by Ariene Reis <i>‘Blockchain Technology: Challenges Regarding Taxation of Tokens’</i> Presentations of 15 min followed by 30 min of debate</p>	<p style="text-align: center;">MEETING ROOM 2</p> <p>Chair: Rainer Prokisch, Andrés Baez Moreno, Joanna Wheeler</p> <p>Presentation by Giorgia Felici <i>‘APAs between Fiscal Sovereignty and EU State Aid Policy. The selectivity criterion in Starbucks, FIAT and Apple Investigations’</i> Presentations of 15 min followed by 30 min of debate</p> <p style="background-color: red; color: white; text-align: center;">This panel will start at 08:45, S. Paulo time (13:45 Amsterdam time)</p>
<p>09:30 – 09:45</p>	<p>Coffee Break</p>	
<p>09:45 – 11:15 14:45 – 16:15 20:45 – 22:00</p>	<p>Chair: Luís Flávio Neto, Ana Cláudia Utumi, Alessandro Turina</p> <p>Presentation by Claudio Cipollini <i>‘Advance Pricing Agreements and Blockchain: What Solutions for the International Law Framework?’</i> Presentations of 15 min followed by 30 min of debate</p> <p>Presentation by Shaun Parsons <i>‘Developing a model for the classification of income from and allocation of taxing rights for crypto-asset token transactions’</i> Presentations of 15 min followed by 30 min of debate</p>	<p>Chair: Luís Eduardo Schoueri, Craig West, Clara Gomes Moreira</p> <p>Presentation by Gustavo Weiss de Resende <i>‘Royalty Deductibility Barriers and Profit Shifting Through Intangible Assets’</i> Presentations of 15 min followed by 30 min of debate</p> <p>Presentation by Prerna Peshori <i>‘Double tax relief obligation in case of hybrid entities’</i> Presentations of 15 min followed by 30 min of debate</p>
<p>11:15 – 12:00</p>	<p>Break</p>	



<p>12:00 – 13:30 17:00 – 18:30 23:00 – 00:30</p>	<p>Chair: Victor Polizelli, Yariv Brauner, Ana Cláudia Utumi</p> <p>Presentation by Eugenio Deliberato <i>'The Future of Transfer Pricing in Brazil Fixed Margins Methodology & Convergence Towards the Organisation for Economic Co-operation and Development (OECD) Standard Challenges and Opportunities'</i> Presentations of 15 min followed by 30 min of debate</p> <p>Presentation by Rosiris Cerizze <i>'The Convergence of Brazilian Transfer Pricing Rules with the OECD Standard'</i> Presentations of 15 min followed by 30 min of debate</p>	<p>Chair: Jennifer Roeleveld, Andrés Baez Moreno, Rodrigo Maito da Silveira</p> <p>Presentation by Katia Ceje <i>'Income Taxes and Social Security Contributions in Cross-border Situations'</i> Presentations of 15 min followed by 30 min of debate</p> <p>Presentation by Paloma Garcia Córdoba <i>'International investment arbitration: A new way to settle tax disputes?'</i> Presentations of 15 min followed by 30 min of debate</p>
<p>13:30 – 13:45</p>	<p>Coffee Break</p>	
<p>13:45 – 15:15 18:45 – 20:15 00:45 – 02:15</p>	<p>Chair: Victor Polizelli, Yariv Brauner, Ana Cláudia Utumi</p> <p>Presentation by Camille Vilaseca <i>'Transfer Pricing. Profit Allocation Mechanisms'</i> Presentations of 15 min followed by 30 min of debate</p> <p>Presentation by Elisa Aukeela <i>'Differences in the interpretation of the OECD's Arm's Length Principle (ALP) from the Perspective of Domestic Transfer Pricing Rules'</i> Presentations of 15 min followed by 30 min of debate</p>	<p>Chair: Jennifer Roeleveld, Rodrigo Maito da Silveira, Paulo Ayres Barreto</p> <p>Presentation by Alessandra Norat Mousinho <i>'A brief comparison between brazilian and american tax systems'</i> Presentations of 15 min followed by 30 min of debate</p> <p>Presentation by Jumanah Ali Alsairafi <i>'International Taxation in Kuwait: Selected Issues in Expanding and Protecting the Tax Base'</i> Presentations of 15 min followed by 30 min of debate</p>
<p>15:15 – 15:35</p>	<p>Closing remarks</p>	