



## **XIII MEETING OF THE OITI**

**Monday, November 7<sup>th</sup>**  
**IBDT headquarters**  
**(Padre João Manuel Street, 755, 4th Floor, São Paulo)**

**Sao Paulo, Brazil**

**Academic Coordination of the Panels:**  
**Aitor Navarro - Max Planck Institute for Tax Law and Public Finance**  
**Óscar Munévar - KPMG Colombia**

### **PANEL I**

**Substance requirements in transfer pricing**

Alejandro Calderon  
(08:30 – 10:00)

### **COFFEE BREAK**

(10:00 – 10:30)

### **PANEL II**

**Substance requirements in beneficial tax regimes**

Martin Wenz  
(10:30 – 12:00)

### **LUNCH BREAK**

(12:00 – 13:00)

### **PANEL III**

**Substance requirements in anti-abuse rules**

Luís Eduardo Schoueri  
Erlan Valverde  
(13:00 – 14:30)

### **COFFEE BREAK**

(14:30 – 15:00)

### **PANEL IV**

**Substance requirements in caselaw**

Luís Flávio Neto  
Renata Emery  
(15:00 – 16:30)



**Tuesday, November 8<sup>th</sup>**  
**USP Law School (Largo São Francisco, 95, São Paulo)**

**Sao Paulo, Brazil**

**Academic Coordination of the Panels:**  
**Luís Flávio Neto - IBDT**

**PANEL V**

**Transfer pricing: The “6th Method” and developing countries**

Bruna Ferrari  
(08:30 – 10:00)

**COFFEE BREAK**

(10:00 – 10:30)

**PANEL VI**

**Taxation of new technologies**

Fernando Zilveti  
Vanessa Bulara  
(10:30 – 12:00)

**LUNCH BREAK**

(12:00 – 13:00)

**PANEL VII**

**Pillar 1: Controversial justification and feasibility.**

Victor Polizelli  
Tiago Cassiano Neves  
(13:00 – 14:15)

**COFFEE BREAK**

(14:15 – 14:30)

**PANEL VIII**

**Pillar 2: Challenges to the implementation into the Brazilian law.**

Leonardo Aguirra de Andrade  
Martin Wenz  
(14:30 – 16:00)

**COFFEE BREAK**

(16:00 – 16:30)

**PANEL IX**

**Individual taxation in times of digital nomads: the case of Brazilian tax treaties**

IBDT Team winner of the 2022 GTTC Universities Competition

Fábio Gaspar  
Audrei Okada  
(16:30 – 18:00)



**Wednesday, November 9<sup>th</sup>**  
**USP Law School (Largo São Francisco, 95, São Paulo)**

**Sao Paulo, Brazil**

**Academic Coordination of the Panels:**  
**Luís Flávio Neto - IBDT**

**PANEL X**

**Case Law Observatory: Single tax principle and tax treaties**

Paulo Victor Vieira da Rocha

Roberto Codorniz

(8:30 – 10:00)

**COFFEE BREAK**

(10:00 – 10:30)

**PANEL XI**

**Master and Ph.D. Thesis presentations**

Chairman: Aitor Navarro

**Most Favored Nation Clauses: The Fine Print of Brazilian Double Tax Conventions**

Dora Almeida, M.Sc.

**Economic Double Taxation and Tax Treaties**

Ramon Tomazela, Ph.D.

(10:00 – 12:00)

**PANEL XII**

**General Discussion**

**Closing Session**

(12:00 – 13:00)