



**INSTITUTO
BRASILEIRO
DE DIREITO
TRIBUTÁRIO**



Universität Hamburg
DER FORSCHUNG | DER LEHRE | DER BILDUNG

Agenda of 04.04.2022

Hochschule Bremen
City University of Applied Sciences
School of International Business



Start	End	Subject
09.00 (BR) 14.00 (DE)	09.10 (BR) 14.10 (DE)	Opening of the event by ACSP/CAEFT
09.10 (BR) 14.10 (DE)	09.20 (BR) 14.20 (DE)	Speakers: Steering committee of the study group
09.20 (BR) 14.20 (DE)	09.40 (BR) 14.40 (DE)	<p>PANEL Nr. 1 - Business Taxation under the absence of a Double Taxation Treaty Speakers: Victor Polizelli and Silvia Quintão Leite TOPICS:</p> <ul style="list-style-type: none"> • Unilateral measures for avoidance of double taxation • Very short overview of corporations and partnerships (basically in order to present the concept of partnership and transparency for tax purposes) • Examples of cash repatriation, covering WHT + taxation in the jurisdiction of residence of the beneficial owner
09.40 (BR) 14.40 (DE)	09.50 (BR) 14.50 (DE)	Q&A
09.50 (BR) 14.50 (DE)	10.10 (BR) 15.10 (DE)	<p>PANEL Nr. 2 – Transfer Price Speakers: Eduardo de Paiva Gomes and Sebastian Hoffmann TOPICS:</p> <ul style="list-style-type: none"> • Arm's length principle and methods to calculate Transfer Prices • Transfer Prices for Financing • Transfer Prices for Intangibles
10.10 (BR) 15.10 (DE)	10.20 (BR) 15.20 (DE)	Q&A



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10.20 (BR) 15.20 (DE)	10.40 (BR) 15.40 (DE)	PANEL Nr. 3 – Fiscal Federalism Speaker: Alberto Macedo TOPICS: Distribution of tax revenues among the political levels of the state and equalization mechanisms
10.40 (BR) 15.40 (DE)	10.50 (BR) 15.50 (DE)	Q&A
10.50 (BR) 15.50 (DE)	11.10 (BR) 16.10 (DE)	PANEL Nr. 4 - Taxation of Digital Goods and Services under the absence of a global standard Speakers: Eduardo de Paiva Gomes and Peter Scheller TOPICS: Generic overview of Taxation on the digital economy Business Model - specific points
11.10 (BR) 16.10 (DE)	11.20 (BR) 16.20 (DE)	Q&A
11.20 (BR) 16.20 (DE)	11.30 (BR) 16.30 (DE)	Coffee break
11.30 (BR) 16.30 (DE)	11.50 (BR) 16.50 (DE)	PANEL Nr. 5 – Finance/Tax and Environment Speakers: Roberto Biava and Vera de Hesselle
11.50 (BR) 16.50 (DE)	12.00 (BR) 17.00 (DE)	Q&A



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12.00 (BR) 17.00 (DE)	12.20 (BR) 17.20 (DE)	PANEL Nr. 6 – Tax Litigation Speakers: Andréa Mascitto and Kay Hübner TOPICS: <ul style="list-style-type: none">• Tax Compliance• Alternative Dispute Resolution (ADR)
12.20 (BR) 17.20 (DE)	12.30 (BR) 17.30 (DE)	Q&A
12.30 (BR) 17.30 (DE)	12.50 (BR) 17.50 (DE)	PANEL Nr. 7 - Basic issues of tax systems in Brazil and Germany Speakers: Roberto Codorniz Leite Pereira, Doris Canen, Nina Schmidt and Joel Kreklau TOPICS: <ul style="list-style-type: none">• Anti-Avoidance Rules• Potential Changes to Tax Rules for the Next Years
12.50 (BR) 17.50 (DE)	13.00 (BR) 18.00 (DE)	Q&A
13.00 (BR) 18.00 (DE)	13.20 (BR) 18.20 (DE)	Summary and Conclusions Speakers: Steering committee of the study group