



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



Start	End	Subject
10.20 (BR) 15.20 (DE)	10.40 (BR) 15.40 (DE)	<b>PANEL Nr. 3 – Fiscal Federalism</b> 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)	<b>Q&amp;A</b>
10.50 (BR) 15.50 (DE)	11.10 (BR) 16.10 (DE)	<b>PANEL Nr. 4 - Taxation of Digital Goods and Services under the absence of a global standard</b> 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)	<b>Q&amp;A</b>
11.20 (BR) 16.20 (DE)	11.30 (BR) 16.30 (DE)	<b>Coffee break</b>
11.30 (BR) 16.30 (DE)	11.50 (BR) 16.50 (DE)	<b>PANEL Nr. 5 – Finance/Tax and Environment</b> Speakers: Roberto Biava and Vera de Hesselle
11.50 (BR) 16.50 (DE)	12.00 (BR) 17.00 (DE)	<b>Q&amp;A</b>



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