

LAUNCH OF THE JOINT OECD-RFB REPORT *TRANSFER PRICING IN BRAZIL: TOWARDS CONVERGENCE WITH THE OECD STANDARD*

Wednesday, 18 December 2019, Brasília, Brazil

About the event

The purpose of this high-level event is to launch the joint OECD-RFB report *Transfer Pricing in Brazil: Towards Convergence with the OECD Standard* and to provide an opportunity for an exchange of views with stakeholders on the next steps. The first session will provide an overview of the report, while session two will provide an opportunity to discuss the options for alignment of the Brazilian system with the international standard represented by the OECD Guidelines. Furthermore, session two will allow for discussion on alignment in the context of the evolving OECD guidance. The third session focusses on implementation considerations, in particular how simplicity and certainty will be preserved in the future. This session will also address other relevant issues, e.g. administrative capacity and dispute resolution considerations. Finally, a round table discussion will enable the panellists to interact and exchange their views on the different sessions and the steps forward.

REGISTRATION

We kindly invite you to send your complete contact details (name, organisation, professional title, etc.) to: CTP.BEPS@OECD.org.

The event will take place in **Campus Brasília da Escola Superior de Guerra** in Brasília, Brazil.

Address: Rodovia DF-001, km 27,4/St. de Mansões Dom Bosco - Lago Sul, Brasília - DF, CEP 70297-400



AGENDA

9:30-10:15 OPENING REMARKS

- Mr. Marcelo Guarany, Vice-Minister of Economy
- Mr. Decio Rui Pialarissi, Deputy-Secretary of the Federal Revenue of Brazil (RFB)
- Ms. Grace Perez-Navarro, Deputy Director, Centre for Tax Policy and Administration (OECD)
- Mr. Iain Frew, Prosperity Counsellor, British Embassy, Brazil

10:15-11:15 PANEL 1: LAUNCH OF THE REPORT AND EXPLAINING KEY FINDINGS

1. Background
2. Introducing the report - structure and orientation
3. Key findings of the assessment
4. Reasons to seek convergence with the OECD standard

Chair: Mr. Sandro de Vargas Serpa, Undersecretary for Taxation and Litigation (RFB)

- Ms. Andrea Costa Chaves, Head, Divisão de Tributação Internacional (RFB)
- Mr. Tomas Balco, Senior Adviser, Centre for Tax Policy and Administration (OECD)
- Mr. Camille Tirand, Junior Adviser, Centre for Tax Policy and Administration (OECD)
- Mr. Chris Brolly, Transfer Pricing Specialist (HMRC)
- Ms. Antoinette Musilek, Consejera de Finanzas de la Embajada de España en Brasil
- Mr. Heleno Taveira Torres, Full Professor of Public Finance Law at the University of São Paulo
- Ms. Mariana Correia Pereira, Tax Manager, Vale
- Mr. Luiz Guilherme de Medeiros Ferreira, Head of Tax, IBM Brazil
- Ms. Patricia Lopes, Global Tax Manager, Iochpe

11:15-12:45 PANEL 2: OPTIONS FOR ALIGNMENT

1. Alignment in the context of evolving OECD guidance
2. Options for full alignment: Immediate vs. Gradual
3. Options for partial alignment and/or a dual system: Why were these options rejected?

Chair: Mr. Jonathan Jose Formiga de Oliveira, Undersecretary for Tax Audit / Inspection (RFB)

- Ms. Grace Perez-Navarro, Deputy Director, Centre for Tax Policy and Administration (OECD)
- Mr. Flavio Araujo, Chefe da Assessoria de Relações Internacionais (RFB)
- Ms. Claudia Pimentel, Coordenadora da Coordenação de Tributação Internacional (RFB)
- Mr. Tomas Balco, Senior Adviser, Centre for Tax Policy and Administration (OECD)
- Mr. Sergio André Rocha, Professor Doctor at the Rio de Janeiro State University
- Mr. Victor Polizelli, Professor at IBDT
- Ms. Simone Frizzo, Tax Director, Mercedes-Benz
- Ms. Vivian Oliveira, Tax Director, Johnson & Johnson
- Mr. Bruno Fonti, Transfer Pricing Risk & Compliance Manager, Petrobras

AGENDA continued

14:15-15:45 PANEL 3: IMPLEMENTATION CONSIDERATIONS

1. Preserving simplicity through safe harbour regimes in line with the arm's length principle while avoiding BEPS and double taxation.
2. Implications for tax administration capacity building
3. Dispute resolution considerations

Chair: Ms. Adriana Gomes Rêgo, President of Administrative Council of Tax Appeals (CARF)

- Ms. Claudia Pimentel, Coordenadora da Coordenação de Tributação Internacional (RFB)
- Mr. Tomas Balco, Senior Adviser, Centre for Tax Policy and Administration (OECD)
- Mr. Chris Brolly, Transfer Pricing Specialist (HMRC)
- Mr. Isaác Gonzalo Arias Esteban, Director of International Co-operation and Taxation (CIAT)
- Mr. Gustavo Machado, Tax Manager, AztraZeneca
- Mr. Igor Scarano, Head of Transfer Pricing, BECOMEX
- Mr. Sergio André Rocha, Professor Doctor at the Rio de Janeiro State University
- Ms. Bruna Camargo Ferrari, Legal & Tax Manager, Klabin
- Ms. Cristine Chui, Tax Manager, Abiove

15:45-17:15 ROUNDTABLE DISCUSSION

A roundtable will enable the participants to interact and exchange their views

Chair: Ms. Grace Perez-Navarro, Deputy Director, Centre for Tax Policy and Administration (OECD)

- Ms. Claudia Pimentel, Coordenadora da Coordenação de Tributação Internacional (RFB)
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- Mr. Victor Polizelli, Professor at IBDT
- Mr. Bruno Fonti, Transfer Pricing Risk & Compliance Manager, Petrobras
- Ms. Patricia Araujo Lopes, Global Tax Manager, Iochpe
- Mr. Daniel Perin, Diretor de Planejamento Tributário, Novartis
- Mr. Vinicius Bentolila, Tax Senior Manager, Thyssenkrupp

17:15-18:00 CONCLUDING REMARKS
