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**ITC Leiden Summer course Brazil February 2017**

*to be held in São Paulo* *(Brazil)*

*6–24 February 2017 (three weeks)*

**Overview of teachers**

*(subject to change)*

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|  | ***Kees* van Raad** |  |
| Kees is Professor of International Tax Law at the University of Leiden (The Netherlands), Chairman of the International Tax Center Leiden and Director of the Leiden Adv LLM Program in International Tax Law. After obtaining his law degree from Leiden, and a postgraduate degree from Georgetown University (Washington DC, USA) he worked for several years at the International Tax Department of the Netherlands Ministry of Finance. In 1986 he obtained at Leiden University a doctorate in law (dissertation: Nondiscrimination in International Tax Law [Kluwer, 1986]) and was appointed to the newly created chair in International Tax Law at that university. In addition to his teaching, researching, and supervising doctoral dissertations at Leiden University, he serves as a part-time judge at a regional Netherlands tax court, specializing in international cases, and acts as of counsel to Loyens & Loeff, a leading Dutch (tax) law firm. | |
|  | ***Alexandre* Siciliano Borges** |  |
| Alexandre is partner at Lobo & de Rizzo Advogados, in São Paulo, Brazil, Chairman of the Taxation Committee of AMCHAM Brazil, lecturer at GV Direito SP, FGV Management SP, IBDT – Instituto Brasileiro de Direito Tributário and FBT – Faculdade Brasileira de Tributação in subjects related to international taxation and transfer pricing, LLM in International Taxation at Leiden University (2002). | |

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| C:\Users\sara.vellabonnici\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.Outlook\089CMIMW\IMG_5756 ok (002).jpg | ***Ana Carolina* Monguilod** |  |
| Ana Carolina is chair of PG Law’s tax group and advises international and Brazilian clients on all aspects of tax planning strategy. She is an expert in international taxation, particularly in relation to transfer pricing and tax treaties. In addition, Ms. Monguilod has substantial experience addressing tax issues that arise in M&A transactions, as well as taxes that affect capital markets, financial institutions, and insurance and reinsurance providers. Ms. Monguilod teaches courses in International Tax Law at the International Institute of Social Sciences. Ms. Monguilod is a member of the International Fiscal Association and of the Brazilian Association of Financial Law – ABDF. She is also a member of the FGV Projetos Tax Research Center. She graduated at the Catholic University (PUC) of São Paulo in 2000 and took a specialization degree in Tax Law from the same university in 2004. Ms. Monguilod also holds an International Taxation LL.M. from the Universiteit Leiden, in the Netherlands (2002). | |

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|  | ***Carlos Eduardo* Toro** |  |
| Carlos is Director of International Tax with KPMG in Brazil. Carlos joined KPMG in 2010, and has over 15 years of experience in tax consulting and tax planning for domestic and multinational companies. He has large experience in advising clients in a wide range of industries on setting up operations in Brazil, M&A transactions, cross-border investment structuring, supply chain planning, group reorganizations and Brazilian and international tax matters. Carlos holds a Bachelor of Law from the Pontifical Catholic University of São Paulo – PUC/SP (2001), took a specialization degree in Tax Law from the same university (2004) and from the Getulio Vargas Foundation School of Law of São Paulo – FGV/EDESP (2006). Carlos also holds a LL.M. in International Tax Law from Leiden University, the Netherlands – (2008) and is a Member of the Brazilian Institute of Tax Law (IBDT). | |
|  | ***Carolina* Landim** |  |
| Carolina is a partner of Landim, Maia & Bastos law firm, with more than ten years of practice in the tax field. She was also a member of the Brazilian Board of Appeals of the Ministry of Finance (Conselho Administrativo de Recursos Fiscais – CARF) until 2015. Carolina graduated in Law cum laude in 2000 (Universidade Federal da Bahia) and obtained her master degree (LL.M.) in International Tax Law from the University of Leiden in 2008, where she also served as a Teaching Assistant during the academic year of 2008-2009. | |

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|  | ***Chiara* Bardini** |  |
| Chiara Bardini is a Tax Adviser with Loyens & Loeff in Luxembourg.  She graduated in Economics at Bocconi University (Milan, 2002) and obtained the LLM degree in International Taxation from the University of Leiden (2008), where she was a Teaching Assistant during the academic year of 2008-2009. | |

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|  | ***Edgar* Santos Gomes** |  |
| Edgar is partner at Terciotti Advogados. His practice includes tax planning, litigation and advising on domestic and international transactions. He also lecturers International Tax Law at the Postgraduate Programme of the Universidade Federal Fluminense and of Pontifícia Universidade Católica do Rio de Janeiro. He is a member of the International Fiscal Association (IFA), the Brazilian Association of Financial Law (ABDF) and the International Tax Study Group (GETI). He graduated at the Universidade Federal do Rio de Janeiro (2004) and took a specialization degree in Tax Law from the Instituto Brasileiro de Estudos Tributários (2006). Edgar also holds an Advanced International Taxation LL.M. from the University of Leiden, in the Netherlands (2010) and has published several articles regarding international taxation. | |

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|  | ***Eduardo* Madeira** |  |
| Eduardo Santos Arruda Madeira is partner at Lacaz Martins, Pereira Neto, Gurevich e Schoueri Advogados. He obtained his law degree at Universidade de São Paulo – SP (2001) and a postgraduate degree at Universidade Presbiteriana Mackenzie (2003). In 2005/2006 he participated in the LLM. Program at International Tax Center in Leiden, obtaining a postgraduate degree in International Taxation.  He is professor at Fundação Getúlio Vargas, GV Law, IBDT and Fipecafi. He teaches classes in Internation Taxation, Tax Planning and Real Estate Tax. | |

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|  | ***Fernando* Tonanni** |  |
| Fernando received his Bachelor of Laws from Pontifícia Universidade Católica de São Paulo, Brazil and LL.M. in International Tax Law from University of Leiden, in the Netherlands. Also obtained a post-graduate degree in Tax Law from Pontifícia Universidade Católica de São Paulo.  Sice 2009, Fernando is a partner at the tax practice of Machado Meyer Advogados (Brazil). Fernando is specialized in direct taxes and is experienced in M&A, reorganizations, cross-border transactions, tax treaties, transfer pricing, and taxation of financial investments. Admitted to the Brazilian Bar (OAB). Member of the Brazilian Association of Financial Law (ABDF) and International Bar Association (IBA). | |

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|  | ***Gustavo* Carmona Sanches** |  |
| Gustavo Carmona Sanches is Tax Director at CSN – Companhia Siderurgica Nacional – Brazilian MNC of the mining/steel manufacturing industry, based in São Paulo. Gustavo worked for more than 12 years with PwC, leaving the firm as Director of the International Tax Structuring practice. While with PwC, Gustavo spent one and a half year working as a member of the Latin American Center of Excellence (LA CoE), of the Landwell – PwC office of Madrid, Spain, focused on assisting European multinationals with businesses in Brazil and Latin America. During 2007 - 2008, Gustavo was based in Rotterdam working with the International Tax Service Group / Brazil Desk. Gustavo holds a law degree from the Faculdade de Direito do Largo São Francisco, from the University of São Paulo, in the State of São Paulo. Gustavo also holds an Advanced LLM in International Taxation from the International Tax Center – ITC Leiden, Universiteit Leiden, Netherlands. Gustavo is also a guest lecturer at the ITC, in Leiden, having also already taught at the International Tax Program of the Tax Academy in Singapore. | |

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|  | ***Paulo* Bento** |  |
| Paulo has over 20 years of experience in the practice of tax law and domestic and international tax planning. He currently is the head of the tax department of Barbosa, Müssnich e Aragão Advogados. During 2004 - 2005, Paulo was based in Amsterdam working with Transfer Pricing Associates, a Dutch based Tax consultancy firm. Paulo holds a law and a Post- Graduate (tax) degrees from Pontifical Catholic University of São Paulo, in the State of São Paulo. Paulo also holds an Advanced LLM in International Taxation from the International Tax Center – ITC Leiden, Universiteit Leiden, Netherlands, and an MBA degree in Corporate Finance from the Brazilian Institute of Capital Market (IBMEC, currently INSPER), in the state of São Paulo.  Paulo is frequent speaker and guest lecturer at events in Brazil and abroad. | |

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|  | ***Priscila* Stela Mariano da Silva** |  |
| Priscila is a senior associate of Pinheiro Neto Advogados and advises international and Brazilian clients from wide range of industries on international taxation and tax planning projects. She has over 15 years of experience in tax consulting, having spent more than 8 years in Europe, where she advised multinational enterprises on cross-border investment structures (inbound and outbound), transfer pricing and supply-chain transformation projects. She has also accumulated significant experience on Luxembourg structures. Priscila holds a Bachelor of Law from the University of São Paulo (2001), and took a Specialization degree in Business Administration from Fundação Getúlio Vargas (2005). She also holds a LL.M in International Tax Law from Leiden University, in the Netherlands (2006), where  she worked as assistant professor in the courses “Tax Treaties” and “Transfer Pricing” during the year 2006/2007.  ***Rodrigo* Brunelli Machado**  Rodrigo holds a LLM degree in International Tax Law from the University of Leiden (The Netherlands), a postgraduate degree in Tax from the Brazilian Institute of Tax Law (Brazil), and a LLB degree from Catholic University of São Paulo (Brazil). Founding Member of the Institute of Tax Research (Brazil) and former judge of the Administrative Tax Court of the State of São Paulo (Brazil). Partner at Ulhôa Canto, Rezende e Guerra – Advogados. | |

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| DSC_5527.JPG | ***Rubén* Gottberg** |  |
| Ruben is a Senior Tax Manager in the International Tax division of PwC São Paulo and has been working as tax adviser for more than fourteen years in Venezuela, the Netherlands, Oman, Luxembourg, Spain and Brazil. His experience covers advisory on international tax (repatriation of profits, double tax treaties, merger & acquisitions and reorganizations) and transfer pricing (design and implementation of remuneration policies, cost sharing agreements and documentation), as well as academic work for the ‘International Bureau for Fiscal Documentation’ in the Netherlands. In 2009, Ruben obtained an adv. LLm in International Tax Law from the University of Leiden (the Netherlands) and one year later, he published his LLm paper on 'tax treaty treatment of income and gains related to oil and gas exploitation' in the magazine ‘Tax Notes International’, distributed by ‘Tax Analysts’. | |

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|  | ***Sergio André* Rocha** |  |
| Sergio André Rocha is a full professor of tax law at the Rio de Janeiro State University (UERJ). He has a post-doctorate ("Livre-Docência") in tax law by the University of São Paulo (USP). Before serving as tax partner for Andrade Advogados Associados, a tax consulting and litigation boutique, he was a partner at the international tax services department of EY. Sergio André has several articles and books on international tax matters published in Brazil and abroad. | |