

# 2020 ITC Online Exec Program in International Tax Law -- for Brazil, Portugal & Angola

December 2020 – February 2021

INTERNATIONAL  
TAX CENTER  
**ITC**  
LEIDEN

20 11 24

## Course A: Tax Treaties – Overview teachers



**Kees van Raad**

[mail@vanraad.eu](mailto:mail@vanraad.eu)

Kees van Raad is chairman of the International Tax Center Leiden, of counsel to Loyens & Loeff and past Professor of International Tax Law at the University of Leiden. He is also chair of the International Fiscal Association's Jury for the annual Mitchell B. Carroll Prize, a past member (1986-2006) of its Permanent Scientific Committee and an Honorary Member of IFA. Further, he is a member of the Advisory Panel of BRITACOM (the tax branch of the organization set up to develop and implement China's Belt and Road Initiative).



**Edgar Santos Gomes**

[edgar.gomes@terciotti.com.br](mailto:edgar.gomes@terciotti.com.br)

Edgar holds a LLM degree in International Tax Law from the University of Leiden, a postgraduate degree in Tax from the Brazilian Institute of Tax Studies (IBET), and a LLB degree from the Federal University of Rio de Janeiro (UFRJ). Founding Member and coordinator of Grupo de Estudos de Tributação Internacional (GETI). He is also a member of IFA and the Society of Trust and Estate Planners (STEP). His practice includes tax litigation, tax planning and advice on domestic and international transactions, for individuals and corporations, residents in Brazil and abroad. Partner at Terciotti Andrade Gomes Donato Advogados.



**Daniel Cordeiro**

[danielvbcordeiro@gmail.com](mailto:danielvbcordeiro@gmail.com)

Daniel is an International Tax Specialist at Embraer S.A., a Brazilian aircraft manufacturer with global presence. His activities include a broad range of tax issues including Tax Treaty interpretation and application, Supply Chain modeling and structuring, Transfer Pricing compliance and policy development and implementation. Daniel holds a LLM degree in International Tax Law from the University of Leiden (The Netherlands).



**Gustavo Carmona**

[gustavo.carmona@br.ey.com](mailto:gustavo.carmona@br.ey.com)

Gustavo Carmona Sanches is a Partner of EY Brazil, leading Brazil's International Tax and Transaction Services practice (International Corporate Advisory Services, Transfer Pricing and Transaction Tax Advisory). He has worked for over 16 years assisting multinational and local companies in cross-border and domestic transactions. Gustavo holds a law degree from the Faculdade de Direito do Largo São Francisco, University of São Paulo. He also holds an Advanced LLM in International Taxation from the International Tax Center – ITC Leiden, Universiteit Leiden, Netherlands. Gustavo is also a lecturer at the LLM course of the IBDT – Instituto Brasileiro de Direito Tributario.



***Dalton Hirata***

[dyhirata@outlook.com](mailto:dyhirata@outlook.com)

Dalton Hirata obtained his law and master degrees with the highest distinctions from Fundação Getúlio Vargas (2010 and 2012). He received his Advanced International Tax Law master degree (*cum laude*) from the ITC Leiden (2017), where he also served as a Teaching Assistant to Prof. Kees van Raad. Dalton has over ten years of experience as a tax lawyer and currently heads the Corporate Tax department of a multinational company. His academic interests focus on international tax issues, mostly related to tax treaties' interpretation and the interaction between different tax legislations.



***Eduardo Torretti***

[etorretti@torretti.cl](mailto:etorretti@torretti.cl)

Eduardo holds a LLM Degree in International Tax Law from the University of Leiden (The Netherlands), a post graduate degree in Tax Planning from Pontificia Universidad Católica de Chile and LLB from the same University. He teaches international tax law in the "Master of Laws in Taxation" of Universidad de Chile Economies and Business School, as well as in the "Business Law LL.M." of Universidad de Los Andes. Eduardo is partner at Torretti & Cía Abogados, with broad experience in international tax planning.



***Ana Carolina Monguilod***

[ana.monguilod@pglaw.com.br](mailto:ana.monguilod@pglaw.com.br)

Ana holds a LLM degree in International Tax Law from the University of Leiden (The Netherlands), a postgraduate degree in Tax from the COGEAE (Coordenadoria Geral de Especialização, Aperfeiçoamento e Extensão) at the Catholic University of São Paulo – PUC/SP (Brazil), and a LLB degree from PUC/SP (Brazil). Founding Member and coordinator of GEP, the Tax Policy Study Group from FGV Projetos, Director of the Brazilian Association of Financial Law – ABDF (IFA Brazil), co-chair of WIN (Women of IFA Network) Brazil and Professor of Tax Law at Insper (Brazil).



***Rodrigo Brunelli***

[rbrunelli@ulhoacanto.com.br](mailto:rbrunelli@ulhoacanto.com.br)

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 - IPT (Brazil), Director of the Financial Law Brazilian Association - ABDF, Professor of Tax Law at Insper (Brazil) and former judge of the Administrative Tax Court of the State of São Paulo (Brazil). Partner at Ulhôa Canto, Rezende e Guerra – Advogados.



***Luis Henrique Costa***

[lhc@bmalaw.com.br](mailto:lhc@bmalaw.com.br)

Luis Henrique is a partner in the Tax practice area of Barbosa Müssnich Aragão Advogados. His practice focuses on advising national and international clients on mergers and acquisitions, joint ventures, corporate reorganizations, debt restructurings, and structured finance transactions. He has been involved in the tax aspects of some of the largest M&A transactions and debt restructurings in Brazil. Luis Henrique also has notable experience in advising on tax issues involved in wealth management and succession planning. He holds an LLM Degree in International Tax Law from the University of Leiden and a Certificate in Business Administration from Fundação Getúlio Vargas.



***Luciana Nóbrega***

[luciana.nobrega@trenchrossi.com](mailto:luciana.nobrega@trenchrossi.com)

Luciana has a wide breadth of experience supporting multinationals in their international expansion and/or reorganization strategies, including tax planning and support to corporate reorganizations, transfer pricing analysis and discussions with tax authorities (APAs and rulings), structuring and implementation of investments funds in Brazil and abroad, as well as domestic and cross border financial transactions. She is also skilled in legal project management for multijurisdictional corporate reorganizations. Luciana holds an LLM degree in International Tax Law from Leiden University and a post-graduate degree in International Business Law from Center of University Extension (CEU).