

# Tax Treaty & Transfer Pricing Program for Brazil, Portugal, Angola & Mozambique

March 2022 – May 2022

INTERNATIONAL  
TAX CENTER  
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## Course A: Tax Treaties – Overview teachers



**Kees van Raad**

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Kees van Raad is chairman of the International Tax Center Leiden, of counsel to Loyens & Loeff and Professor of International Tax Law emeritus 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).



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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). He is a member of IFA, ABDF, GETI 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. Mentioned by The Legal 500 in the categories Tax (2018/2022) and Wealth and Succession Planning (2021/2022). Partner at Terciotti Andrade Gomes Donato Advogados.



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



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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 is also EY Brazil's Tax Policy Leader. He has worked for nearly 20 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, and a counsellor to the GETAP – Applied Tax Studies Group.



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Juliana is a tax partner in Veirano Advogados. She is focused on projects involving M&A, corporate restructuring, cross-border transactions, tax planning and consulting to Brazilian and foreign clients. She has a specialization in Tax Law from Instituto Brasileiro de Estudos Tributários (IBET-RJ) and in 2016 received a Master's degree (LL.M.) in International Taxation from the International Tax Center at Leiden University. In the same year she worked as visiting international tax advisor at Loyens & Loeff firm in Rotterdam.



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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 Economics 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.



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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.



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Renato Coelho is the founding partner of Stocche Forbes Advogados. He has been working for almost 20 years in tax practice, with focus on domestic and international tax planning. He is Professor at Fundação Getulio Vargas (FGV), member of the Instituto Brasileiro de Direito Tributário (IBDT), Associação Brasileira de Direito Financeiro (ABDF) and International Fiscal Association (IFA). Renato has Bachelor of Laws Degree (LL.B.) from Pontifícia Universidade Católica de São Paulo, Bachelor of Economics Degree from FEA-USP and Master of Laws Degree (LL.M.) in International Tax Law from Leiden University, Netherlands.



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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.



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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). She has been recognized as one of the most admired lawyers in Brazil by the yearbook *Análise Advocacia 500* (2021) and mentioned by *The Legal 500* in the categories Tax Consulting, Customs and Tax Litigation (2022).