

Centre for Commercial Law Studies

SEMINAR ON BRAZILIAN TAXATION OF INBOUND AND OUTBOUND INVESTMENTS AND TRADE WITH SINGAPORE: CHALLENGES AND PERSPECTIVES

BY

Associate Professor Flavio Rubinstein

17 SEPT 2012, MONDAY

4.30PM – 6.30PM

SEMINAR ROOM 2-1, LEVEL 2, BLK B

NUS, FACULTY OF LAW (BUKIT TIMAH CAMPUS)

ABOUT THE SEMINAR

The lecture will build on an initial presentation of Brazil's core international tax policy and rules applicable to inbound and outbound and outbound investments and trade. Within such framework, the challenges and tax planning perspectives of bilateral cross-border investments and trade between Brazil and Singapore, as well as with other Asian countries, will be discussed. Among other relevant issues, such discussion will take into account the Brazilian tax treaty network and domestic rules regarding double taxation relief, CFCs, transfer pricing, thin capitalization, tax incentives for nonresident investors and withholding taxes.

ABOUT THE SPEAKER

Flavio Rubinstein received an LL.M. degree from Harvard Law School and both a Master of Laws and an LL.B. degree from University of São Paulo, where he is also a Doctorate candidate. Mr. Rubinstein is a Professor at Fundação Getúlio Vargas–FGV School of Law and at São Judas University School of Law, besides guest lecturing on a regular basis at numerous postgraduate courses and conferences. He has authored or co-authored several papers and books, both in Brazil and abroad, and is a member of the Writing Committee of the European international tax law journal *Rivista Diritto e Pratica Tributaria Internazionale*, as well as

the Brazilian correspondent of IBFD's *Derivatives and Financial Instruments* journal. His research focuses on international taxation and public finance, with a particular emphasis on Brazilian tax policy, the taxation of inbound investments in Brazil, fiscal federalism, tax incentives and oil, gas and mining royalties. Mr. Rubinstein is a partner at Vettori, Rubinstein and Foz Advogados, a law firm based in Sao Paulo, Brazil.

PROGRAMME OUTLINE

4.00pm: Registration and Tea

4.30pm: Presentation

6.15pm: Q & A

6.30pm: End of Presentation



**Practice Area: Tax
Training Level: General**

Public CPD Points awarded based on 100% attendance: 2

To ensure the award of CPD Points, participants requiring CPD Points are reminded to sign-in on arrival and sign-out at the conclusion of the event, at the Registration Counter.

Please refer to www.sileCPDcentre.org.sg for more information on the Attendance Policy and the CPD Scheme.

REGISTRATION FORM

SEMINAR ON BRAZILIAN TAXATION OF INBOUND AND OUTBOUND INVESTMENTS AND TRADE WITH SINGAPORE: CHALLENGES AND PERSPECTIVES

(Closing date: 10 Sept 2012, Monday)

Registration fees per person: S\$107.00
(includes 7% GST, refreshment and materials)

Registration will be confirmed via email upon receipt of the full payment. The organiser reserves the right to cancel the seminar and in that event, a full refund of fee will be given. Please note that no refund will be given upon cancellation by the registrant. For enquiries, please contact Ms Khai at tel no. (65) 6516 3102 or email lawcccls@nus.edu.sg

Please fax to 6779 0979 or send the Registration Form together with cheque payment payable to "National University of Singapore"

Attn: Ms Khai
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Directions to the law school may be found at http://www.law.nus.edu.sg/about_us/location.html

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