



21 March 2023

14:00 – 16:00 (CET)/ 10:00 – 12:00 (GMT – 4)

MS Teams

The Brazil – Poland 2022 Double Tax Convention an on-line webinar

14:00

Introduction: opening speech

14:15

The 2017 and 2021 UN Model's updates and their impact on countries' treaty practice

Prof. Jan de Goede

- Professor of International and European Tax Law, Tax Law Department, Faculty of Law and Administration, University of Lodz, Poland
- Senior Principal, Tax Knowledge Department, International Bureau of Fiscal Documentation (IBFD), Amsterdam, the Netherlands
- Member, United Nations, Tax Subcommittee on Taxation of Extractive Industries
- Member, United Nations, Tax Subcommittee on Dispute Avoidance and Resolution
- Member, European Association of Tax Law Professors (EATLP),
- Member, International Fiscal Association (IFA)
- Visiting Professor: Renmin University in Beijing (China), University of Sao Paulo (Brazil), University of Amsterdam and University of Leiden (the Netherlands).

14:15

Panel I

14:45

The Brazil-Poland 2022 DTC in the light of Poland's contemporary treaty practice

Prof. Dr. hab. Ziemowit Kukulski

- Professor at the University of Lodz, Poland
- Head, Tax Law Department, Faculty of Law and Administration, University of Lodz, Poland
- Head, Centre of Tax Documentation and Studies of the University of Lodz
- Member, Academic Committee, European Association of Tax Law Professors (EATLP)
- Member, European Law Institute (ELI)
- Member, Scientific Committee, Polish Notary Institute, POLiNOT

Brazil-Poland DTC 2022 in the context of Brazilian international tax policy regarding the prevention of double taxation of income

Luis Felipe de Campos

- Tax Lawyer and international taxation Consultant

14:45

Panel II

15:15

Brazil-Poland DTC 2022 Anti-Abuse Rules

Prof. Marciano Seabra de Godoi

- Professor of Tax Law at the Pontifical Catholic University of Minas Gerais and Tax Lawyer
- President of Instituto de Estudos Fiscais (IEFi)

The Anti-Abusive Provisions in the Brazil-Poland 2022 DTC

Dr. Marcin Lachowicz

- Doctor of Law (Ph.D.)
- Assistant professor, Financial Law Department, Faculty of Law and Administration, University of Warsaw, Poland
- Director, Tax Policy Department, Ministry of Finance of the Republic of Poland
- Head, GAAR Panel

Immovable Property Clause and Exit Taxation under the Brazil-Poland 2022 DTC

Dr. Aneta Nowak-Piechota

- Doctor of Law (Ph.D.)
- Assistant professor, Tax Law Department, Faculty of Law and Administration, University of Lodz, Poland
- Associate, Centre of Tax Documentation and Studies, University of Lodz
- Tax advisor, attorney at law

15:15

Panel III

15:45

Remuneration of teachers and researchers under Art. 21 of the BR-PL 2022 DCT in the light of Polish treaty practice

Dr. Małgorzata Sęk

- Doctor of Law (Ph.D.)
- Assistant professor, Tax Law Department, Faculty of Law and Administration, University of Lodz, Poland
- Deputy Head, Centre of Tax Documentation and Studies, University of Lodz
- Member, International Fiscal Association (IFA)
- Member, European Law Institute (ELI)

The rules of Brazil-Poland DTC 2022 on the taxation of royalties and technical services

Frederico de Almeida Fonseca

- Tax Lawyer and international taxation Consultant

15:45

Debate

16:00