

2nd ANNUAL CONFERENCE OF NOVA TAX RESEARCH LAB
TAXATION AND SUSTAINABILITY

LIST OF APPROVED ABSTRACTS FOR DISCUSSION AND LINE-UP OF THE PRESENTATIONS AT THE
2nd ANNUAL CONFERENCE OF NOVA TAX RESEARCH LAB

**WORKING GROUP 1 - CHALLENGES OF INTEGRATING SUSTAINABILITY IN INTERNATIONAL
TAXATION**

Moderator: Catarina Gomes Correia

Presentations: 31st of May 2023

2:30 P.M. - 3:30 P.M.

TAXATION AS A DRIVER OF SUSTAINABLE CORPORATE BEHAVIOR

Pedro Ferreirinha; Ana Rita Carvalho

**PUBLIC DISCLOSURE OF TAX INFORMATION: BALANCING TRANSPARENCY, PRIVACY AND
COMPLIANCE FOR SUSTAINABLE TAX SYSTEMS**

Álvaro Silveira de Meneses; Lara Sofia Silva

WHAT IS THE ROLE OF VAT IN THE CIRCULAR ECONOMY?

Henriette M.P. Scholte

TAXATION OF DIRECTORS' REMUNERATION AND SUSTAINABILITY

Rosa Freitas Soares; Gonçalo Araújo Pedrosa

**E-COMMERCE PLATFORMS: THE EU-VAT ECO-TAXATION OF GOODS PRODUCED IN HIGH-
CARBON EMISSION COUNTRIES AND SOLD TO NON-TAXABLE PERSONS, ESTABLISHED IN
THE EUROPEAN UNION (EU)**

Pedro Costa Monteiro; Carolina Porto Silva

WORKING GROUP 2 - TAXATION OF UNSUSTAINABLE ECONOMIC

Moderator: Telmo Soares

Presentations: 31st of May 2023

4:00 P.M. - 4:45 P.M.

TAXATION OF UNSUSTAINABLE ECONOMICS TAXING UNSUSTAINABLE FOOD

Duarte Canau

CARBON TAX AS A TOOL TO FIGHT CLIMATE CHANGE

Olival Pontes Junior; Rafaela Cruz

A PRECIFICAÇÃO DE CARBONO COMO MECANISMO (ECO)TRIBUTÁRIO

Jamile Gonçalves Calissi; Renato Zanolla Montefusco

TRIBUTAÇÃO DA ECONOMIA INSUSTENTÁVEL: O CASO DAS ENTREGAS AO DOMICÍLIO DE PRODUTOS ADQUIRIDOS ONLINE

Maria Júlia Ildefonso Mendonça; Álvaro González-Juliana

WORKING GROUP 3 - GREEN TAXES: INCENTIVES, IMPLEMENTATION AND EFFECTS ON SUSTAINABILITY

Moderator: Álvaro Silveira De Meneses

Presentations: 31st of May 2023

4:50 P.M. - 6:00 P.M.

INCENTIVOS FISCAIS E A PROMOÇÃO DE ENERGIA SOLAR FOTOVOLTAICA

Marina Isper R. Santos; Augusto Martinez Perez Filho

GREEN TAXATION AND THE POTENTIAL TAXES IN THE EUROPEAN UNION

Gonçalo Martins dos Santos

TRIBUTAÇÃO E SUSTENTABILIDADE: À LUZ DOS PRECEITOS DA CONSTITUIÇÃO FEDERAL DO BRASIL

Carla Abrantkoski Rister; Cícera Itamar Nobre Friedrich

A (ECO)INEFICIENCIA ARRECADATORIA ESTATAL

Aline Ouriques Freire Fernandes; Jamile Gonçalves Calissi

NEW (OLD) TRENDS ON THE TAXATION OF NATURAL RESOURCES: THE SPECIAL CASE OF THE RENEWABLE ENERGY PRODUCTION SECTOR – A SHIFT IN POLICY FOR A NEW SOLUTION

Tiago João Vieira; Tiago Gonçalves Marques

O UNPRI E A ECOTRIBUTAÇÃO

Renato Zanolla Montefusco; Aline Ourique Freira Fernandes

WORKING GROUP 4 - DEVELOPMENT OF SUSTAINABLE TAX POLICIES

Moderator: Rosa Soares

Presentations: the 1st of June 2023

10:00 A.M. 11:00 A.M.

PROMOTING SUSTAINABLE DEVELOPMENT THROUGH A BINDING TAXPAYERS' RIGHTS CHARTER: ENSURING TAX JUSTICE AND STRONG INSTITUTIONS

Marta Carmo; Alice Ferraz de Andrade

A SUSTENTABILIDADE E O PLENO DESENVOLVIMENTO ALIADOS NA REINDUSTRIALIZAÇÃO E NA REINSERÇÃO DO BRASIL NO CENÁRIO ECONÔMICO MUNDIAL

Plínio Antônio Britto Gentil; Ana Paula Jorge

DEDUCTION OF SUSTAINABLE EXPENSES: THE PERUVIAN CASE

Gonzalo Alonso Escalante Alpaca

O IMPOSTO TERRITORIAL RURAL COMO INSTRUMENTO DE INCENTIVO DE MODELOS AGROECOLÓGICOS DE PRODUÇÃO NO CAMPO

Flávio Felipe dos Santos; Filipe Casellato Scabora

ETHICS, TAX AVOIDANCE, AND ESG: MAKING SENSE OF IT ALL... THE FUTURE OF TAX PLANNING

Pedro Vidal Matos

TRIBUTAÇÃO E SUSTENTABILIDADE: À LUZ DOS PRECEITOS DA CONSTITUIÇÃO FEDERAL DO BRASIL

Ubiratan Braga dos Reis; Claudio Luis Roma Junior

WORKING GROUP 5 - ALIGNMENT OF TAXATION WITH SUSTAINABLE DEVELOPMENT GOALS

Moderator: José Miguel Anjos

Presentations: the 1st of June 2023

11:05 A.M. 12:15 P.M.

THE NEXUS BETWEEN VALUE CREATION AND SUSTAINABILITY - THE SPECIAL CASE OF MARITIME SHIPPING AND AIR TRANSPORTATION

Diogo Feio; Telmo Soares

TRIBUTAÇÃO CRIATIVA E FELICIDADE SUSTENTÁVEL: UM PROCESSO DE RETROALIMENTAÇÃO

Plínio Antônio Britto Gentil; Ana Paula Jorge

PROMOÇÃO DO DESENVOLVIMENTO ECONÔMICO E O CONTEXTO BRASILEIRO

Leônidas A. J. Tanus; Carla Abrantkoski Rister

OS NOVOS NORTES DAS NORMAS TRIBUTÁRIAS EXTRAFISCAIS. UM ALINHAMENTO AOS ANSEIOS DE SUSTENTABILIDADE E DESENVOLVIMENTO RACIONAL

Ubiratan Braga dos Reis; Claudio Luis Roma Junior

CONTRIBUIÇÃO DOS INCENTIVOS FISCAIS PARA AS STARTUPS NO BRASIL PARA ALCANCE DOS OBJETIVOS DELINEADOS NA AGENDA 2030

Débora Passos; Fernando Passos

TAXATION AND SUSTAINABLE DEVELOPMENT: *DOING THINGS RIGHT AND DOING THE RIGHT THINGS*

José Ogando; Sara Neto

TAXATION, GENDER EQUALITY AND THE 2030 SUSTAINABLE DEVELOPMENT AGENDA

Mariana Passos Beraldo; Iara Maçarico

WORKING GROUP 6 - DIGITAL ECONOMY AND SUSTAINABLE BUSINESS MODELS

Moderator: Olival Pontes Junior

Presentations: the 1st of June 2023

12:10 A.M. 12:50 P.M.

CRIPTOATIVOS, TRIBUTAÇÃO AGRAVADA POR MOTIVOS AMBIENTAIS (MINING)

João Comenda António; João Gabriel Moreira Pessoa Gonçalves

“TAXING AI: THE FORTHCOMING”

José Miguel Anjos; Daniel Tavares Lopes

DIGITAL NOMADS AND NON-HABITUAL RESIDENTS - A COMPARATIVE STUDY TOWARDS SUSTAINABILITY

Rosa Soares; Telmo Soares

THE ROLE OF BLOCKCHAIN IN TAX COMPLIANCE AND SUSTAINABLE TAXATION

Álvaro Silveira de Meneses; Ana Júlia Trindade

=> ORIENTATIONS FOR PRESENTATION IN THE WORKING GROUPS (WG)

- Speakers will have 6-8 minutes to present in the WG.
- The abstract can be presented by only one of the authors.
- If there are any other authors, they may obtain the certificate of presentation, provided that their presence is registered.
- Remote speakers will make their presentation with the video camera open.
- There will be the opportunity for debate after the presentations under the guidance of the Moderator of the WG.

For additional questions, please contact NOVA Tax Research Lab Coordination via email: [**taxlab@novalaw.unl.pt**](mailto:taxlab@novalaw.unl.pt)

Lisbon, the 12th of May, 2023.

DocuSigned by:
Mariana Passos Beraldo
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NOVA Tax Research Lab Coordination