**LIST OF APPROVED ABSTRACTS/PAPERS FOR DISCUSSION AND LINE-UP OF THE PRESENTATIONS AT THE 3rd ANNUAL CONFERENCE OF NOVA TAX RESEARCH LAB**

**"Can tax legislation be less complicated?"**

 **WORKING GROUP 1 - ASSESS REASONS WHY TAX RULES ARE COMPLEX**

**Moderator: Álvaro Silveira De Meneses**

**Presentations: 09th of October 2024**

**2:30 P.M. - 4:00 P.M.**

**HOW DO THE DIFFERENCES BETWEEN TAX SYSTEMS IN DIFFERENT COUNTRIES CONTRIBUTE TO THE COMPLEXITY OF INTERNATIONAL TAX LAWS?**

Henrique Ribola

**INTRODUCING PROGRESSIVITY INTO VAT: IS IT TOO COMPLEX?**

Pedro Costa Monteiro

**TRANSFER PRICING: UMA ANÁLISE DE DIREITO FISCAL COMPARADO NA PERSPECTIVA BRASIL E PORTUGAL**

Barbara Mussi Valter

**IS THERE ROOM FOR IMPROVING AND SIMPLIFYING TRANSFER PRICING RULES?**

Susana Pinto; Bruno Martins

 **WORKING GROUP 2 - HOW TO UNCOMPLICATE TAX RULES**

**Moderator: Tiago Vieira**

**Presentations: 09th of October 2024**

**4:30 P.M. - 6:00 P.M.**

**HOW TAX EVASION AND AVOIDANCE STRATEGIES BY CORPORATIONS AND INDIVIDUALS AFFECT THE FORMULATION OF INTERNATIONAL TAX RULES – THE PERSPECTIVE ON TAX AVOIDANCE**

Tiago Gonçalves Marques; Simão Saluwanda

**O FUTURO DA NORMA FISCAL: SIMPLIFICAR OU DENSIFICAR? - UMA ANÁLISE SOB A PERSPECTIVA DO CONTRIBUINTE NO SISTEMA TRIBUTÁRIO PORTUGUÊS**

Catarina Gomes Correia; João Gabriel Gonçalves

**UNTANGLING COMPLEXITY: THE IMPACT OF TAX TREATIES ON THE COMPLEXITY OF INTERNATIONAL TAX LAW**

Raphael Bugalho; Carolina Silva

**ADOÇÃO DA MLI BEPS NOS PAÍSES BAIXOS: UM PASSO NO SENTIDO DA SIMPLIFICAÇÃO OU UM MOVIMENTO NO SENTIDO DO PROTECIONISMO?**

Mariana Passos Beraldo; César Sassi

 **WORKING GROUP 3 - HOW TAX EDUCATION AND TAX LITERACY CAN HELP MAKE SENSE OF TAX RULES**

**Moderator: Maria Inês Cotrim**

**Presentations: 10th of October 2024**

**9:30 A.M. - 11:00 A.M.**

**HOW TAX EDUCATION AND TAX LITERACY CAN IMPROVE TAX COMPLIANCE AMONG MOBILE CITIZENS AND COMPANIES**

Rosa Soares; Catarina Fonseca

**O PAPEL DA EDUCAÇÃO TRIBUTÁRIA PARA A DESJUDICIALIZAÇÃO DE CONFLITOS FISCAIS**

Guilherme de Abreu; Fernando Passos

**TAXPAYER’S RIGHTS AND POLICY TRANSITIONS: PREDICTABILITY AS A STANDARD OF PROPORTIONALITY IN TAX POLICY’S TRANSITIONS**

Fernando Lança Martins

**O NEVOEIRO FISCAL E A TRANSPARÊNCIA DEVIDA AOS CONTRIBUINTES**

José Avilez Ogando; Duarte Canau

 **WORKING GROUP 4 - ASSESSING HOW TAXPAYERS CAN PARTICIPATE MORE IN THE TAX LEGISLATIVE PROCESS**

**Moderator: Pedro Costa Monteiro**

**Presentations: 10th of October 2024**

**11:30 A.M. - 13:00 A.M.**

**A REFORMA TRIBUTÁRIA NO BRASIL: SIMPLIFICAÇÃO, JUSTIÇA FISCAL E PREVENÇÃO DE CONFLITOS**

Lazaro Antonio Mazaro Junior; Geralda Ramalheiro

**A ATUAL REFORMA TRIBUTÁRIA BRASILEIRA E O POTENCIAL AUMENTO DA GUERRA FISCAL ENTRE OS ESTADOS BRASILEIROS**

Edmundo Alves de Oliveira; Fabiano Moraes de Oliveira

**ANÁLISE DA TUTELA CONSTITUCUINAL DA TRIBUTAÇÃO DE COMBUSTÍVEIS**

Ubiratan Bagas dos Reis

**A PARTICIPAÇÃO POPULAR NO PROCESSO LEGISLATIVO TRIBUTÁRIO NA ESPANHA E NO BRASIL E PROPOSTA PARA MAIOR TRANSPARÊNCIA**

Carla Abrantkoski Rister; Carlos Eduardo Almeida Martins de Andrade

**O COMITÊ GESTOR DO IMPOSTO SOBRE BENS E SERVIÇOS – IBS COMO INSTRUMENTO DE HARMONIZAÇÃO NA APLICAÇÃO DO IMPOSTO DE COMPETÊNCIA**

Geralda Ramalheiro; Cesar Sassi

**SANDBOXES REGULATÓRIOS E LEGISLAÇÃO TRIBUTÁRIA: UMA PROPOSTA DE INTEGRAÇÃO PARA STARTUPS BIOTECNOLÓGICAS NO BRASIL**

Fernando Passos; Ricardo Bonotto

**=> 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.
* 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**

 Lisbon, the 30th of September, 2024.

**NOVA Tax Research Lab Coordination**