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May is fast approaching! Come celebrate with us in Oslo! + IPG <u>German speaking Conference Zurich</u> ◆ <u>Double Taxation</u> <u>Prevention Treaties - Brazil</u> ◆ <u>contact</u>

## Dear members,

We are looking forward to seeing you all in Norway next month, discovering the charming landscapes of the North and celebrating the Norwegian National Day in Oslo.

Roland Besmer reports on the successful IPG German speaking Conference in Zurich in February 2019 organised by Stefan Bolliger and his team and Luiz Augusto Azevedo de Almeida Hoffmann gives us the latest update on double taxation prevention treaties in Brazil.

Please send us any news you would like to share on your country.

Kind regards

Nicholas Lakeland



# May is fast approaching! Come celebrate with us in Oslo!

article by <u>Morten M. Morch</u>

*Next month,* the Spring 2019 IPG Conference will open in Oslo. Our hotel venue is the Grand Hotel, opened in 1847 and situated in Karl Johan, the main street in the Oslo City Centre. The hotel is Norway's best-known and prestigious hotel. When in Oslo for Norwegian Constitution Day, the Grand Hotel is the place to be!!!!.

**Just a short walk** from the hotel you can see the Parliament, the Royal Palace and the Oslo harbour. Karl Johan is Oslo's main shopping street, filled with high-end stores, museums and a large range of restaurants. From here you can visit the famous Oslo Opera house, where you can walk on roof and sneak a peek at the rehearsals inside, Vigelandsparken, a famous park with over 200 statues, and the Munch museum where you can see Edvard Munch's famous painting "The Scream".

**The conference will kick-off Wednesday** with a dinner at Tjuvholmen Sjmagasin, a short walk from the hotel. The restaurant in located in the district of Tjuvholmen, a modern area that was formed in 2012 by connecting an islet to the city with bridges. Here you will eat a lovely seafood meal while enjoying the view of the Oslo harbour.

The **conference sessions** on Thursday will be at Scandic Edderkoppen, located near the hotel. The sessions will focus on **crypto and blockchain technology**, a hot topic in today's society. The day will start with a session on regulation of blockchain technology – where are we and where are we heading – held by Magnus Jones, Tax Technologist at EY and leader of the Norwegian Blockchain group.

**The next session** will present current Norwegian crypto/blockchain projects, focusing on topics like decentralized skill-identity and how blockchain technology can change the way banks, real estate offices and others work. The last session will be a panel with a Q&A session on blockchain.

**The Thursday evening dinner** will be at Ekebergrestauranten, situated on a hillside just outside the city centre giving a spectacular view of Oslo. You will be transported to the restaurant by a privately hired tram, traveling like the locals. Here you can enjoy a three-course meal and a DJ.

**Friday the 17<sup>th</sup> of May** is the Norwegian National day, so expect to meet excited, Norwegians dressed formally throughout the day wishing you a Happy Birthday - "Gratulerer med dagen!".

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## IPG German speaking Conference Zurich

article by Roland Besmer, avacor ag, St. Gallen

From February 22 to February 24, 2019, another edition of an IPG-conference for the **German-speaking IPG-Members** took place. This year, the business capital Zurich, was the venue. Stefan Bolliger and his team from Bolliger Treuhand AG organized that event.

The conference was attended by **over 30 participants** in the 25hours Hotel. This modern hotel is a splash of color in Zurich West between the University of the Arts and the Museum of Digital Arts.

**After a rich welcome drink** at the hotel, the participants went with e-tuk-tuk's through the urban districts in Zurich to the restaurant "Öpfelchammere" in the old town of Zurich. Since 1802, Number 12, at the Rindermarkt has been the place for people from all over Zurich to meet up and enjoy a warm, cosy atmosphere with exquisite cuisine and premium wine. As an appetizer, a "Reformation Bratwurst" was served on lentils. For the main course, the participants were spoiled with the local speciality "Zürcher Gschnätzlets and Rösti". This evening, some IPG-members tried the "Beam-Challenge" (or at least they visited it ...), in which after an acrobatic gymnastics exercise over the beams and drinking of a full glass of wine (with the head down!), the carving of the name into the wood of the venerable house was the winner's price. The success rate of the IPG members is not known...

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# Double Taxation Prevention Treaties - Brazil

In an increasingly globalized world, countries need to have treaties that avoid double taxation of businesses. This is necessary to, amongst other purposes, foster business and move economies and international trade.

With regards to the Brazilian economy, tax credits are available in respect of income tax paid to countries with which Brazil has a ratified taxation treaty or to countries that would render reciprocal treatment of income tax paid to the Brazilian government, provided some requirements are fulfilled.

An exemption or tax at a reduced rate is available in respect of interest, royalties, dividends, capital gains and transactions carried out between parties associated with the Double Taxation Prevention Treaty.

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## next conferences

2018 Spring Conference - Oslo START: 15th May 2019 END: 18th May 2019

## agenda

Send an email to the newsletter team if you want to add something to our agenda. <u>Email the newsletter team</u>

**Autumn Conference - Bratislava** START: 17th October 2019 END: 20th October 2019

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