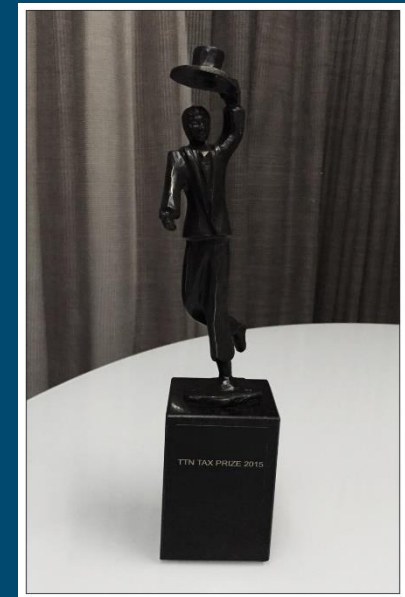


TTN Tax Prize 2015

A brief report of my experience in the TTN Tax Prize competition for the Annual Conference in Nice

Lucas de Lima Carvalho

TTN Conference São Paulo 2015





TTN
TRANSNATIONAL
TAXATION
NETWORK

TTN

€ 2,500

INTERNATIONAL TAXATION PRIZE



The question of the 2015 TTN Tax Prize

- Which one?
- Is it fit?
- Why?

- Popular subject
- Still controversial
- Needs references

“Beneficial Owner”

Fit for purpose or does it need
to be redefined?



THE TRANSNATIONAL TAXATION NETWORK (TTN)
2015 INTERNATIONAL TAXATION PRIZE ENTRY

THE ELUSIVE FINGERPRINT: AN ANALYSIS OF THE CURRENT CHALLENGES IN IDENTIFYING BENEFICIAL OWNERS IN BILATERAL INCOME TAX TREATIES

Introduction

December 1st, 1999, saw the publication of a report containing the highlights of the 53rd Annual Congress of the International Fiscal Association (IFA), written by Professor Rick E. Krever. In that report, Professor Krever described the debates that took place in each of the seminars of the IFA scientific programme, which was entirely

Five key steps before the finish line

1. **Select** your topic and **write** your paper.
2. **Prepare** your PowerPoint presentation.
3. **Write** your speech.
4. **Rehearse** your presentation and your speech numerous times.
5. **Deliver** your presentation in a polished and concise manner.

Overall experience at the Annual Conference

- You meet tax practitioners from different corners of the globe. America, Europe, Asia, you name it—they are there.
- You get to present your paper to an audience of experts on international taxation, with a chance to win an international award.
- **A broader point:** the engagement of young tax lawyers in academic writing (on the subject of international taxation). **Leave an imprint!**
- Final words and thank you notes.

Thank you!