

## **DIREITO E ECONOMIA DA TRIBUTAÇÃO**

### **EMENTA DA DISCIPLINA**

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#### **Objetivos da disciplina**

A disciplina Direito e Economia da Tributação pretende debater – sob uma perspectiva de *law and economics* – problemas, casos e práticas jurídicas tributárias relevante e atuais, tanto com escopo doméstico quanto internacional.

Para tanto, serão analisadas questões concretas da prática tributária, com uma abordagem crítica e contextualizada que considere os impactos econômicos e comportamentais destas questões sobre os negócios em particular e a sociedade em geral.

Também serão examinados referenciais comparativos do direito estrangeiro, considerando que as experiências de outros sistemas jurídicos frequentemente indicam soluções e abordagens com relevância aplicativa para as questões práticas enfrentadas no Brasil.

#### **Metodologia de ensino e dinâmica das aulas**

As aulas consistirão em discussões e debates sobre temas atuais de direito e economia da tributação. Durante as aulas, o professor também poderá apresentar referenciais teóricos, casos, experiências e dados para dar subsídios às discussões.

O professor disponibilizará material de leitura para orientar a preparação prévia dos alunos, os quais serão estimulados a ampliar a pesquisa para reunir mais informações sobre o tema da aula.

As discussões e os debates serão organizados pelo professor com base em breves apontamentos escritos, a serem entregues pelos alunos – em grupos com 3 integrantes – semanalmente (a partir da aula 2), até as 23:59h do domingo que precede a aula. Cada apontamento escrito deverá propor de forma sucinta e propositiva, em no máximo 1 lauda, uma questão relevante fundamentada nos textos de bibliografia obrigatória da aula.

Adicionalmente, a cada aula (a partir da aula 2) serão previamente selecionados alunos para participação como “protagonistas”, conforme calendário a ser conjuntamente definido entre o professor e a turma na primeira aula. Cada protagonista deverá entregar, em lugar dos breves apontamentos escritos semanais regulares feitos em grupo, um breve “reaction paper” individual sobre o tema da aula, com no máximo 3 laudas. Cada aluno participará como “protagonista” em uma aula apenas, e terá sua performance avaliada individualmente quanto à qualidade do “reaction paper” e à participação na respectiva aula.

O professor coordenará a discussão em sala de aula com o objetivo de compartilhamento de experiências e apresentação de respostas às questões previamente formuladas pelos alunos ou posteriormente identificadas.

Ao final de cada aula, o professor fará a síntese da discussão, destacando os pontos principais a serem assimilados pelos alunos e sugerindo pontos para aprofundamento de pesquisa.

<b>1</b>	07/05/19	<b>Apresentação do Curso. <i>Tax Law and Economics</i>: Propostas e Limites. Economia Comportamental e Tributação.</b>
Leituras Obrigatórias		<p>KRACZYNSKI, Kamil. Richard Thaler Wins the Nobel in Economics for Killing Homo Economicus. <i>In: The Atlantic</i>, 9 de Outubro de 2017. Disponível em: <a href="https://www.theatlantic.com/business/archive/2017/10/richard-thaler-nobel-economics/542400/">https://www.theatlantic.com/business/archive/2017/10/richard-thaler-nobel-economics/542400/</a></p> <p>MCCAFFERY, Edward J. Behavioral Economics and the Law: Tax. <i>In: Oxford Handbook of Behavioral Law &amp; Economics</i>. 2013, 30p. Disponível em: <a href="https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2326772">https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2326772</a></p> <p>VENTON, Danielle. The Behavioral Psychology of Why Taxes Suck. <i>In: Wired</i>, 15 de abril de 2015. Disponível em: <a href="https://www.wired.com/2015/04/behavioral-psychology-taxes-suck/">https://www.wired.com/2015/04/behavioral-psychology-taxes-suck/</a></p>
Leituras de apoio		<p>FELDSTEIN, Martin. Effects of Taxes on Economic Behavior. <i>In: National tax journal</i> 61(1), 2008, 131-139. Disponível em: <a href="http://nrs.harvard.edu/urn-3:HUL.InstRepos:2943922">http://nrs.harvard.edu/urn-3:HUL.InstRepos:2943922</a></p> <p>FOOKEN, JONAS; e WEBER, Till Olaf. Behavioural Economics and Taxation. European Commission Working Paper 41, 2014. Disponível em: <a href="https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/gen_info/economic_analysis/tax_papers/taxation_paper_41.pdf">https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/gen_info/economic_analysis/tax_papers/taxation_paper_41.pdf</a></p> <p>GAMAGE, David. A Way Forward for Tax Law and Economics: A Response to Osofsky's Who's Naughty and Who's Nice? Frictions, Screening, and Tax Law Design. 2014, 4p. Disponível em: <a href="https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2438141">https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2438141</a></p> <p>MANKIW, Gregory N; WEINZEIERL, Matthew Charles; YAGAN, Danny Ferris. Optimal Taxation in Theory and Practice. <i>In: Journal of Economic Perspectives</i> 23(4), 2009, p. 147-174. Disponível em: <a href="http://nrs.harvard.edu/urn-3:HUL.InstRepos:4263739">http://nrs.harvard.edu/urn-3:HUL.InstRepos:4263739</a></p> <p>RASKOLNIKOV, Alex. Accepting the Limits of Tax Law and Economics. <i>In: Cornell Law Review</i>, vol. 98, 2013, p. 523-590 (especialmente p. 523-530; e p. 566-590). Disponível em: <a href="http://scholarship.law.cornell.edu/cgi/viewcontent.cgi?article=3265&amp;context=clr">http://scholarship.law.cornell.edu/cgi/viewcontent.cgi?article=3265&amp;context=clr</a></p>
<b>2</b>	14/05/19	<b>Previsibilidade Tributária (<i>Tax Certainty</i>) e Competição Fiscal Internacional.</b>
Leituras Obrigatórias		<p>FERNANDES, Adriana. Em 2019, Brasil será o país que mais tributa empresas. <i>In: O Estado de S.Paulo</i>, 31 de dezembro de 2018. Disponível em: <a href="https://economia.estadao.com.br/noticias/geral/em-2019-brasil-sera-o-pais-que-mais-tributa-empresas.70002662224">https://economia.estadao.com.br/noticias/geral/em-2019-brasil-sera-o-pais-que-mais-tributa-empresas.70002662224</a></p> <p>G1. Bolsonaro diz que governo estuda reduzir IR de empresas em troca da tributação de dividendos. 30 de março de 2019. Disponível em: <a href="https://g1.globo.com/economia/noticia/2019/03/30/bolsonaro-diz-que-governo-estuda-reduzir-ir-de-empresas-em-troca-da-tributacao-de-dividendos.ghtml">https://g1.globo.com/economia/noticia/2019/03/30/bolsonaro-diz-que-governo-estuda-reduzir-ir-de-empresas-em-troca-da-tributacao-de-dividendos.ghtml</a></p>

	<p>GIBSON, Stuart. Tax Certainty in a Complex World. <i>In: Tax Analysts</i>. 2017. 2p. Disponível em: <a href="http://www.taxanalysts.org/content/tax-certainty-complex-world">http://www.taxanalysts.org/content/tax-certainty-complex-world</a></p> <p>MACIEL, Everardo. Insegurança Tributária. <i>In: O Estado de S.Paulo</i>, 3 de maio de 2018. Disponível em: <a href="https://economia.estadao.com.br/noticias/geral,inseguranca-tributaria,70002292567">https://economia.estadao.com.br/noticias/geral,inseguranca-tributaria,70002292567</a></p> <p>OCDE e FMI. Report on Tax Certainty – 2018 update. 2018. 46p (especialmente p. 5-37). Disponível em: <a href="http://www.oecd.org/ctp/tax-policy/tax-certainty-update-oecd-imf-report-g20-finance-ministers-july-2018.pdf">http://www.oecd.org/ctp/tax-policy/tax-certainty-update-oecd-imf-report-g20-finance-ministers-july-2018.pdf</a></p>
Leituras de apoio	<p>AVI-YONAH, Reuven; MAZZONI, Gianluca. Tit for Tat: How Will Other Countries React to the Tax Cuts and Jobs Act. U of Michigan Law &amp; Econ Research Paper No. 17-022. 3p. Dezembro de 2017. Disponível em: <a href="https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3089052">https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3089052</a></p> <p>BANCO MUNDIAL e PWC. Paying Taxes 2019. Disponível em: <a href="http://www.doingbusiness.org/content/dam/doingBusiness/media/Special-Reports/PwC--Paying-Taxes-2019---Smaller-19112018.pdf">http://www.doingbusiness.org/content/dam/doingBusiness/media/Special-Reports/PwC--Paying-Taxes-2019---Smaller-19112018.pdf</a></p> <p>CAIUMI, Antonella; HEMMELGARN, Thomas; e ZANGARI, Ernesto. Tax Uncertainty: Economic Evidence and Policy Responses. 2017. European Commission Working Paper 67. Disponível em: <a href="https://ec.europa.eu/taxation_customs/sites/taxation/files/taxation_paper_67.pdf">https://ec.europa.eu/taxation_customs/sites/taxation/files/taxation_paper_67.pdf</a></p> <p>DAMGAARD, Jannick; ELKJAER, Thomas; JOHANNESSEN, Niels. Piercing the Veil. <i>In: IMF Finance &amp; Development</i>, junho de 2018, p. 50-53. Disponível em: <a href="https://www.imf.org/external/pubs/ft/fandd/2018/06/inside-the-world-of-global-tax-havens-and-offshore-banking/damgaard.pdf">https://www.imf.org/external/pubs/ft/fandd/2018/06/inside-the-world-of-global-tax-havens-and-offshore-banking/damgaard.pdf</a></p> <p>HODGE, Scott A. The Economic Consequences of Tax Complexity. 2016. Disponível em: <a href="https://www.jec.senate.gov/public/cache/files/1e0be0f4-97ff-44c9-a057-a5896a86cf8f/hodge-jec-testimony-4-18-2016.pdf">https://www.jec.senate.gov/public/cache/files/1e0be0f4-97ff-44c9-a057-a5896a86cf8f/hodge-jec-testimony-4-18-2016.pdf</a></p> <p>LIMA, Flavia. Brasil patina na guerra fiscal global e pode perder novos investimentos. <i>In: Folha de S.Paulo</i>, 28 de janeiro de 2018. Disponível em: <a href="http://www1.folha.uol.com.br/mercado/2018/01/1953894-brasil-patina-na-guerra-fiscal-global-e-pode-perder-novos-investimentos.shtml">http://www1.folha.uol.com.br/mercado/2018/01/1953894-brasil-patina-na-guerra-fiscal-global-e-pode-perder-novos-investimentos.shtml</a></p> <p>OCDE e FMI. Tax Certainty. 2017. 114p (especialmente p. 9-61). Disponível em: <a href="http://www.oecd.org/tax/g20-report-on-tax-certainty.htm">http://www.oecd.org/tax/g20-report-on-tax-certainty.htm</a></p> <p>TREVISAN, Claudia. Redução de impostos no exterior afeta Brasil. <i>In: O Estado de S.Paulo</i>, 28 de janeiro de 2018. Disponível em: <a href="http://economia.estadao.com.br/noticias/geral,reducao-de-impostos-no-externo-afeta-brasil,70002168039">http://economia.estadao.com.br/noticias/geral,reducao-de-impostos-no-externo-afeta-brasil,70002168039</a></p> <p>ULPH, David. Measuring Tax Complexity. School of Economics and Finance Discussion Paper No. 1417, 2014. Disponível em: <a href="https://www.st-andrews.ac.uk/~wwwecon/repecfiles/4/1417.pdf">https://www.st-andrews.ac.uk/~wwwecon/repecfiles/4/1417.pdf</a></p>

3	21/05/19	<b>Tax Gap. Efeitos e Incentivos Econômicos e Sociais do Planejamento Tributário. Análise Econômica das Sanções Tributárias e do Tax Enforcement.</b>
Leituras Obrigatórias	<p>ALM, James et al. Rethinking the research paradigms for analyzing tax compliance behavior. <i>In: CESifo Forum</i> 2/2012, p. 33-40. <a href="https://www.cesifo-group.de/DocDL/forum2-12-focus5.pdf">https://www.cesifo-group.de/DocDL/forum2-12-focus5.pdf</a></p> <p>BRITISH PSYCHOLOGICAL SOCIETY, THE. Behaviour Change: Tax &amp; Compliance. 4p. Disponível em: <a href="https://www1.bps.org.uk/system/files/Public%20files/tax.pdf">https://www1.bps.org.uk/system/files/Public%20files/tax.pdf</a></p> <p>MURPHY, Richard. Why bother with the Tax Gap. An Introduction to Modern Taxation Theory. City Political Economy Research Centre City, University of London. Working Paper 2017/04. 2017, 9p. Disponível em: <a href="https://www.city.ac.uk/data/assets/pdf_file/0007/348856/CITYPERC-WPS-201704.pdf">https://www.city.ac.uk/data/assets/pdf_file/0007/348856/CITYPERC-WPS-201704.pdf</a></p> <p>SLEMROD, Joel. Old George Orwell Got It Backward: Some Thoughts on Behavioral Tax Economics. <i>In: Public Finance Analysis</i> vol. 66 no. 1, 2010, p. 15-29. Disponível em: <a href="http://webuser.bus.umich.edu/jslemrod/Old_George_Orwell.pdf">http://webuser.bus.umich.edu/jslemrod/Old_George_Orwell.pdf</a></p> <p>SUSTEIN, Cass. Nudging Taxpayers to Do the Right Thing. <i>In: Bloomberg</i>. 2014. Disponível em: <a href="https://www.bloomberg.com/view/articles/20140415/nudgingtaxpayerstodotherightthing">https://www.bloomberg.com/view/articles/20140415/nudgingtaxpayerstodotherightthing</a></p>	
Leituras de apoio	<p>ALM, James. Measuring, Explaining, and Controlling Tax Evasion: Lessons from Theory, Experiments, and Field Studies. Tulane Economics Working Paper Series – Working Paper 1213. 2012. Disponível em: <a href="http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.335.3739&amp;rep=rep1&amp;type=pdf">http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.335.3739&amp;rep=rep1&amp;type=pdf</a></p> <p>ALM, James; e SOLED, Jay A. Whither the Tax Gap. Working Paper, 2016. Disponível em: <a href="http://www.law.nyu.edu/sites/default/files/upload_documents/James%20Alm%20and%20Jay%20Soled.pdf">http://www.law.nyu.edu/sites/default/files/upload_documents/James%20Alm%20and%20Jay%20Soled.pdf</a></p> <p>COBHAM, Alex; e JANSKÝ. Global Distribution of Revenue Loss from Tax: Re-estimation and Country Results. United Nations University Working Paper 55. 2017, 28p. Disponível em: <a href="https://www.wider.unu.edu/publication/global-distribution-revenue-loss-tax-avoidance">https://www.wider.unu.edu/publication/global-distribution-revenue-loss-tax-avoidance</a></p> <p>LOGUE, Kyle. Optimal Tax Compliance and Penalties When the Law Is Uncertain. University of Michigan Law School Discussion Paper, 2006. Disponível em: <a href="http://repository.law.umich.edu/law_econ_archive/art66">http://repository.law.umich.edu/law_econ_archive/art66</a></p> <p>ROCHA, Sergio Andre. Reconstruindo a confiança na relação fisco-contribuinte. <i>In: Revista Direito Atual</i> nº 39, 2018, p. 507-527. Disponível em: <a href="http://ibdt.org.br/RDTA/39/reconstruindo-a-confianca-na-relacao-fisco-contribuinte/">http://ibdt.org.br/RDTA/39/reconstruindo-a-confianca-na-relacao-fisco-contribuinte/</a></p> <p>RUSSELL, Barrie. Revenue Administration: Developing a Taxpayer Compliance Program. IMF - Fiscal Affairs Department. 2010, 15p. Disponível em: <a href="https://www.imf.org/en/Publications/TNM/Issues/2016/12/31/Revenue-Administration-Developing-a-Taxpayer-Compliance-Program-23949">https://www.imf.org/en/Publications/TNM/Issues/2016/12/31/Revenue-Administration-Developing-a-Taxpayer-Compliance-Program-23949</a></p> <p>SLEMROD, Joel B. Sexing Up Tax Administration. <i>In: Journal of Tax Administration</i> Vol.1, 2015, p. 6-22. Disponível em: <a href="http://jota.website/article/view/7">http://jota.website/article/view/7</a></p> <p>_____. Tax Compliance and Enforcement: New Research and its Policy Implications. Ross School of Business Working Paper 1302. 2016. Disponível em: <a href="https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2726077">https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2726077</a></p>	

28/05/19	Governança Tributária, Transparência e Reputação Fiscal.
Leituras Obrigatórias	<p>BARFORD, Vanessa; e HOLT, Gerry. Google, Amazon, Starbucks: The rise of 'tax shaming'. <i>In: BBC News Magazine</i>. 21 de março de 2013. Disponível em: <a href="http://www.bbc.com/news/magazine-20560359">http://www.bbc.com/news/magazine-20560359</a></p> <p>GRIBNAU, Hans J.L.M.; e JALLAI, Ave-Geidi. Good Tax Governance: A Matter of Moral Responsibility and Transparency. <i>In: Nordic Tax Journal</i>, vol. 1, 2017, p. 70–88. Disponível em: <a href="https://www.degruyter.com/view/j/ntaxi.2017.1.issue-1/ntaxi-2017-0005/ntaxi-2017-0005.xml">https://www.degruyter.com/view/j/ntaxi.2017.1.issue-1/ntaxi-2017-0005/ntaxi-2017-0005.xml</a></p> <p>GUTMANN, Daniel. Tax—A Reputation and Boardroom Issue. <i>In: Bloomberg Tax</i>, 26 de abril de 2019. Disponível em: <a href="https://news.bloombergtax.com/daily-tax-report-international/insight-tax-a-reputation-and-boardroom-issue">https://news.bloombergtax.com/daily-tax-report-international/insight-tax-a-reputation-and-boardroom-issue</a></p> <p>HOULDER, Vanessa. Public opinion brings shift in business attitudes to tax planning. <i>In: Financial Times</i>, 29 de agosto de 2016. Disponível em: <a href="https://www.ft.com/content/bca9bb20-6aca-11e6-ae5b-a7cc5dd5a28c">https://www.ft.com/content/bca9bb20-6aca-11e6-ae5b-a7cc5dd5a28c</a></p> <p>RUBINSTEIN, Flavio; e VETTORI, Gustavo. Closing the Brazilian Tax Gap: Public Shaming, Transparency and Mandatory Disclosure as Means of Dealing with Tax Delinquencies, Tax Evasion and Tax Planning. <i>In: Derivatives &amp; Financial Instruments</i>, vol. 18, n. 1, 2016, 19p.</p> <p>TAYLOR, Ed. Owed \$526 Billion, Brazil Tries New Tactic on Tax Cheats: Shaming. <i>In: Bloomberg Tax</i>, 30 de novembro de 2018. Disponível em: <a href="https://news.bloombergtax.com/daily-tax-report-international/owed-526-billion-brazil-tries-new-tactic-on-tax-cheats-shaming">https://news.bloombergtax.com/daily-tax-report-international/owed-526-billion-brazil-tries-new-tactic-on-tax-cheats-shaming</a></p>
Leituras de apoio	<p>AVI-YONAH, Reuven S. Corporate Taxation and Corporate Social Responsibility. <i>In: N. Y. U. J. L. &amp; Bus.</i> 11, no. 1 (2014): 1-29. Disponível em: <a href="https://repository.law.umich.edu/cgi/viewcontent.cgi?article=2406&amp;context=articles">https://repository.law.umich.edu/cgi/viewcontent.cgi?article=2406&amp;context=articles</a></p> <p>BLANK, Joshua D. Reconsidering Corporate Tax Privacy. <i>In: New York University Journal of Law &amp; Business</i>, vol. 11, n. 1, 2014, p. 31-121 (especialmente p. 48-56). Disponível em: <a href="https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2524617">https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2524617</a></p> <p>DESAI, Mihir A.; DHARMAPALA, Dhammika. Taxation and Corporate Governance: An Economic Approach. Abril de 2007. Disponível em: <a href="https://papers.ssrn.com/sol3/papers.cfm?abstract_id=983563">https://papers.ssrn.com/sol3/papers.cfm?abstract_id=983563</a></p> <p>ELGOT, Jessica. HMRC empowered to name and shame tax evasion 'enablers'. <i>In: The Guardian</i>, 21 de janeiro de 2017. Disponível em: <a href="https://www.theguardian.com/business/2017/jan/01/hmrc-tax-evasion-enablers-fines">https://www.theguardian.com/business/2017/jan/01/hmrc-tax-evasion-enablers-fines</a></p> <p>FERRAND, Allison. Profitable Giants Like Amazon Pay \$0 in Corporate Taxes; Some Voters Are Sick of It. <i>In: The New York Times</i>, 29 de abril de 2019. Disponível em: <a href="https://www.nytimes.com/2019/04/29/us/politics/democrats-taxes-2020.html">https://www.nytimes.com/2019/04/29/us/politics/democrats-taxes-2020.html</a></p> <p>HOULDER, Vanessa. Tax claims hit reputation as well as coffers. <i>In: Financial Times</i>, 8 de novembro de 2010. Disponível em: <a href="https://www.ft.com/content/c153e27c-eb7d-11df-b482-00144feab49a">https://www.ft.com/content/c153e27c-eb7d-11df-b482-00144feab49a</a></p> <p>KERR, Jon N; PRICE, Richard; ROMÁN, Francisco J. The Effect of Corporate Governance on Tax Avoidance: Evidence from Governance Reform. Abril de 2016. Disponível em:</p>

<http://www.ntanet.org/wp-content/uploads/proceedings/2016/184-kerr-price-roman-effect-corporate-paper.pdf>

OCDE – Centre for Tax Policy and Administration. Good Corporate Governance: The Tax Dimension. Setembro de 2006. Disponível em: <http://www.oecd.org/site/ctpfta/37207911.pdf>

SCHOFIELD, Max. Corporate governance and tax: Stronger together. Governance Lab Working Paper no. 1/2015. Disponível em: <http://www.governancelab.org/media/document/5b/88/4e0d1e2b2917a0e419318fe54a3a.pdf>

<b>5</b>	<b>04/06/19</b>	<b>Tributação e Regulação Econômica. Tributos “Pigouvianos”. Excise Taxes e Sin Taxes.</b>
Leituras Obrigatórias	<p>ECONOMIST, The. The Price of Vice: “Sin” taxes—e.g. on tobacco—are less efficient than they look. 26 de julho de 2018. Disponível em: <a href="https://www.economist.com/international/2018/07/26/sin-taxes-eg-on-tobacco-are-less-efficient-than-they-look">https://www.economist.com/international/2018/07/26/sin-taxes-eg-on-tobacco-are-less-efficient-than-they-look</a></p> <p>HINES JR., James R. Taxing Consumption and Other Sins. <i>In: Journal of Economic Perspectives</i>, vol. 21, nº 1, 2007, p. 49–68. Disponível em: <a href="https://repository.law.umich.edu/cgi/viewcontent.cgi?article=1643&amp;context=articles">https://repository.law.umich.edu/cgi/viewcontent.cgi?article=1643&amp;context=articles</a></p> <p>LOWREY, Annie. More Taxes, Less Death? <i>In: The Atlantic</i>, 25 de Janeiro de 2018. Disponível em: <a href="https://www.theatlantic.com/business/archive/2018/01/more-taxes-less-death/551519/">https://www.theatlantic.com/business/archive/2018/01/more-taxes-less-death/551519/</a></p> <p>OTERO, Jonathan E. Banking on sin: States profit as taxes rise on vice. <i>In: Washington Times</i>, 26 de outubro de 2011. Disponível em: <a href="https://www.washingtontimes.com/news/2011/oct/26/banking-on-sin-states-profit-as-taxes-rise-on-vice/">https://www.washingtontimes.com/news/2011/oct/26/banking-on-sin-states-profit-as-taxes-rise-on-vice/</a></p> <p>PERKINS, Rachele Holmes. Designing Taxes in the New Sin Era. <i>In: Brigham Young University Law Review</i>, Vol. 2014, No. 1, p. 143-184 (especialmente p. 103-115) Disponível em: <a href="https://www.law.gmu.edu/assets/files/publications/working_papers/1433.pdf">https://www.law.gmu.edu/assets/files/publications/working_papers/1433.pdf</a></p> <p>PETKANTCHIN, Valentin. The pitfalls of so-called “sin” taxation. IEM’s Economic Note, 2014, 4p. Disponível em: <a href="http://www.institutmolinari.org/the-pitfalls-of-so-called-sin.1778.html">http://www.institutmolinari.org/the-pitfalls-of-so-called-sin.1778.html</a></p>	
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### Composição da avaliação

A avaliação levará em conta duas variáveis: (i) regularidade e qualidade dos apontamentos escritos semanais, referentes às aulas 2 a 8, e feitos em grupo (60%); e (ii) desempenho como “aluno protagonista” uma vez durante o curso, abrangendo o “reaction paper” individual e a participação na aula respectiva (40%).

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### PROFESSOR

#### Flavio Rubinstein

Mestre em Direito (LL.M.) pela Harvard Law School (EUA); Doutor e Mestre em Direito Econômico, Financeiro e Tributário pela Faculdade de Direito da USP; *Senior Fellow* e Professor do Programa de Mestrado da University of Melbourne Law School (Austrália) em 2014; Professor da DIREITO GV, da FGV EAESP e do OneMBA da FGV; Editor para o Brasil da revista Derivatives & Financial Instruments (IBFD, Holanda); Advogado em São Paulo e Sócio do escritório Vettori, Rubinstein & Foz Advogados.

[flavio.rubinstein@fgv.br](mailto:flavio.rubinstein@fgv.br)

[rubinstein@vrflaw.com.br](mailto:rubinstein@vrflaw.com.br)

(11) 3826-6911

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