

# INTRODUCTION

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This issue arose out of the David R. Tillinghast Research Conference held at the Law School of the University of Sao Paulo on September 30th and October 1st, 2013, on International Tax Principles in BRICS and OECD Countries: Divergences and Convergences. The Brazilian Institute of Tax Law (IBDT), a non-profit scientific institute, was chosen by the International Fiscal Association (IFA) to organize the conference whose object was to analyse the differences between the BRICS and the OECD countries regarding the main issues of international taxation, such as tax treaty interpretation, transfer pricing, tax avoidance, transparency, exchange of information, and domestic tax incentives. The conference was very successful with over one hundred participants among academics and international tax experts. Besides the specific and interesting articles for each topic, a comprehensive General Report covers and links all the topics that were discussed in separate panels. Furthermore, the participation of post graduates students was also really interesting. Over 30 papers from all over the world were sent to the conference, and a jury formed by the speakers of each panel selected one paper related to subject of each panel to be presented and discussed. Finally, I would like to thank the Central IFA for the financial support as well as all those who attended the conference, particularly those who came from distant places like China, India, Europe, and the US, the postgraduate students who presented their papers, and prof. João Dacio Rolim and prof. João Francisco Bianco in conceiving and organizing the conference.