"International Tax Cooperation" Congress 2019:
Digital Economy, Transfer Pricing and Litigation in Tax Matters (MAPs + ADR).
Ongoing 2030 (SDG) and Addis Ababa Agendas

Barcelona
Thursday and Friday, 17th, 18th January 2019
Venue: ILLUSTRIUS BAR ASSOCIATION OF BARCELONA
Calle de Mallorca, 283 –08037 Barcelona, Spain

REGISTRATION FORM

Program
Thursday, 17 January 2019

09:15–9:30  WELCOME

EUGENIA GAY, Dean of the Illustrious Bar Association of Barcelona. Vice-President of the General Council of the Spanish Advocacy. President of the International Relations Commission of the CGAE. Spain

JUAN LÓPEZ RODRÍGUEZ, Directorate-General for Taxation and Customs Union. Senior Tax Policy Adviser. Brussels- Belgium

PIERGIORGIO VALENTE, President of the CFE - Confédération Fiscale Européenne. Tax Advisers Europe. Belgium/Italy

CRISTINA GARCÍA-HERRERA BLANCO, Director of Research Studies, Institute for Fiscal Studies. Spain

JULI PONCE SOLÉ. Director of Transjus. Full Professor of Administrative Law. University of Barcelona. Spain

XAVIER PONS: Dean of the Faculty of Law. University of Barcelona

09:30–9:45  OPENING LECTURE

THE GLOBAL TAX MODEL: BUILDING MODERNIZED TAX SYSTEMS TOWARDS TO THE INTERNATIONAL TAX COOPERATION AND GLOBAL TAX GOVERNANCE: AN ARCHITECTURE FOR SUSTAINABLE DEVELOPMENT, EFFICIENT AND EQUITY SOCIETIES” (Ongoing 2030 United Nations and Addis Ababa, Agendas)


09:45–10:45  PANEL 1: LATEST DEVELOPMENTS IN THE TAXATION OF AN INCREASINGLY DIGITALIZED ECONOMY

UNITED NATIONS: GLOBAL DIGITAL ECONOMY AND DISRUPTIVE TECHNOLOGIES TO PREVENT THE TAX FRAUD AND THE TAX NONCOMPLIANCE
DAVID DEPUTY - Director of Strategic Development and Emerging Markets, and Representative to International Organizations, Vertex Corporation. “President, Accounting Blockchain Coalition”. UNITED STATES

OECD: LATEST DEVELOPMENTS (AND UPDATE ON BEPS ACTION 1)
John Peterson, Head of the Aggressive Tax Planning Unit, OECD Centre for Tax Policy and Administration PARIS-OECD

EUROPEAN UNION: LATEST DEVELOPMENTS (AND UPDATE ON THE PROPOSALS)
Piergiorgio Valente, President of the European Fiscal Confederation. CFE Tax Advisers Europe ITALY/BELGIUM

Chair:
Maria Teresa Soler Roch, Emeritus Professor of the University of Alicante. Spain

10:45–11:00 COFFE BREAK

11:00–12:45 PANEL 2: INTERNATIONAL LEGAL LIMITS ON TAXATION OF THE DIGITAL ECONOMY

Digital Permanent Establishment
João Nogueira IBFD International Bureau of Fiscal Documentation – IBFD. Portugal/The Netherlands

The onesource Tax Digital Tool for Multinational Companies
Oscar García de Andoín, Head of Alliance & Head of “Onesource Tax Solutions”- Thomson Reuters. Spain

Digital Services Tax: The Spanish Approach
J.J. Hinojosa. Dean of the Faculty of Law. University of Malaga, Spain

VAT: Global Trends Adapting VAT/GST
Jesús Ramos Prieto- Full Professor of Tax Law. Pablo Olavide University. Spain

Amparo Grau Ruiz, Full Professor of the Complutense University of Madrid. Spain

Chair:
Stella Rasantós, Confédération Fiscale Européenne: CFE Tax Advisers Europe. Member of the AEDAF. Danbury Lawyers. Belgium/Spain

12:45-13:00 PANEL 3: BOOK PRESENTATION: INTERNATIONAL ADMINISTRATIVE COOPERATION IN FISCAL MATTER AND INTERNATIONAL TAX GOVERNANCE. THOMSON REUTERS, 2018
EDITOR: Eva ANDRÉS AUCEJO

DIRECTORS: JEFFREY OWENS (UN, WU), P. PISTONE (IBFD), EVA ANDRÉS (UB, G.O.T.A.)

Written by:

Jeffrey Owens (UN, WU), Eva Andrés (UB), T. Neale (EU Head), C. Edery (EU Head), F. Roccatagliata (EU Head), P. Valente (President EFC), S. Raventós (EFC, Danbury), M. Nicoli (OECD, Former WB), S. Díaz de Serralde (CIAT Head), A. Sánchez (UDIMA), A. Turina (U. Lausanne), S. Ibañez (UV), P. Hongler (U. Zurich), J. Ponce (UB), A. Grau (UCM), P. Van Smitte (C. Liaison Office NL), E. Monterroso (UDIMA), P. Mastellone (U. Firenze), Alex Ortega (UB), J. Marcelino (UB)

Presentation by:

S. IBAÑEZ. Chair Jean Monnet "EU Customs law"

A. SÁNCHEZ PEDROCHE. Full Professor of Tax Law. Madrid Open University. UDIMA. SPAIN

P. VAN SMITTE. Officer of the Netherlands Tax and Customs Administration in various positions, i.e. customs officer, IT-specialist, auditor, tax inspector and tax collector. Strategic/legal adviser of the Central Liaison Office (competent authority) of the Netherlands. Guest-lecturer at the University of Amsterdam. The Netherlands

Chair: Juli Ponce Solé. Director of Transjus. Full Professor of Administrative Law. University of Barcelona

AUTHORS

INDEX BOOK

13:00-14:30 LUNCH

14:30-14:50 OPENING ADDRESS 2:

REPRESENTATIVE OF THE OECD- UPDATED ON BEPS TRANSFER PRICING REGULATION

14:50-16:00 PANEL 4: A NEW GLOBAL FRAMEWORK FOR TRANSFER PRICING

PRINCIPLES FOR THE ALLOCATION MNE INCOME IN THE BEPS PROJECT AND SIMPLIFICATION OF TRANSFER PRICING RULES
SOL PICCIOTO, Emeritus Professor, Lancaster University. United Kingdom

BALANCE OF THE BEPS TRANSFER PRICING RULES: AN EXPERT CRITICAL ASSESSMENT


Chair: Miguel Hernández, Associated partner in charge of the transfer pricing practice area of Garrigues Barcelona.

16:00–17:30 PANEL 5: ROUND TABLE: TRANSFER PRICING IN BEPS: BALANCE, CONCERNS AND IMPROVEMENT GLOBAL PROPOSALS

IMPLICATIONS OF THE REGULATION OF BEPS TRANSFER PRICING IN:

A) UNITED STATES: Implications of the Regulation of BEPs Transfer Pricing in U.S.A
   George Salis. Tax Policy Advisor Chief Tax Policy Vertex. USA

B) EUROPE: Implications of the Regulation of BEPs Transfer Pricing in Europe
   CRISTINA GARCÍA-HERRERA BLANCO
   Director of Research Studies, Institute for Fiscal Studies. Spain
   J. Fr. PONT CLEMENTE. Full Professor of the University of Barcelona- Spain

C) LATIN-AMERICA: Global perspectives of transfer pricing BEPs regulation in Latin-America: Brazil, Argentina, Venezuela and Others
   ALESSANDRO TURINA, Senior Research associate, IBFD. Italy/The Netherlands
   MARIO PIRES. Consultant CIAT and former representative member of Venezuela in CIAT
   JORGE MARCELINO JUNIOR. PhD in Law and Political Sciences by the University of Barcelona. Attorney-in-Law specializes in Wealth planning, offshore central structures and foreign direct investments. Brazil

Chair:

DOLORS TORREGROSA. Professor of Tax Law. University of Barcelona.
Friday, 18 January 2019

09:00–09:30  OPENING SPEECH ON CROSS-BORDER LITIGATION

EUROPEAN UNION STUDIES ON CROSS-BORDER LITIGATION SYSTEMS IN TAX MATTER

JUAN LÓPEZ RODRÍGUEZ, Directorate-General for Taxation and Customs Union. Senior Tax Policy Adviser. Brussels- Belgium

PANEL 6: TAX LITIGATION: SYSTEMS TO SOLVE CROSS-BORDER CONFLICTS IN TAX MATTER. MUTUAL AGREEMENT PROCEDURES (MAPS)

UNITED NATIONS: Dispute Avoidance and Resolution. The United Nations works on Dispute Avoidance and Resolution (chapter 5- MAPs).

CESARY KRYSIAK. United Nations UN- Representative of UN. Subcommittee on Dispute avoidance and resolution

OECD: Update on dispute resolution (BEPS AND Multilateral Instrument)
Alessandro Turina, Senior Research associate, IBFD. Italy/The Netherlands

SPAIN. The application of the Mutual Agreement Procedures for resolution of cross-border tax disputes in Spain. International Statistics
GERARDO RODILLA (*). SPANISH OFFICE OF INTERNATIONAL TAX. DEPUTY DIRECTOR

Chairs:
ESTHER MONTERROSO. Professor of Civil Law and a Lawyer (Madrid Open University) UDIMA. MADRID

11:00-11:45  COFFEE BREAK

11:45-12:45  PANEL 7: ALTERNATIVE DISPUTE RESOLUTION IN TAX MATTER

TAXPAYERS RIGHTS ON TRANS-BORDER DISPUTE ON TAX MATTER

DISPUTE RESOLUTION AND BUSINESSES
Cross-border litigation: systems to avoid transborder tax conflicts regarding multinational companies

SUSANA BOKOBO, REPSOL. Global Tax Policies. Repsol. ViceChair Commission on Taxation. International Chamber of Commer. Member of UN Subcommittee on Dispute Resolutions and Avoidance. SPAIN.

DISPUTE RESOLUTION DIRECTIVE AND ARBITRATION IN INTERNATIONAL TAX MATTER. OECD DISCUSSION DRAFT, “BEPS ACTION 14: MAKE DISPUTE RESOLUTION MECHANISMS MORE EFFECTIVE” — ALTERNATIVE DISPUTE RESOLUTION

SRIRAM GOVIND, Research and teaching associates at the Institute for Austrian and International Tax Law at the Vienna University of Economics and Business. India/Austria


M. CRUZ BARREIROS. University of Vigo. Spain

Chair:

ANDREU OLESTI, Coordinator member of the EXCELLENCE NETWORK: DER 2017-90874-REDT (G.O.T.A-INTAXCOOP&GOV). Professor of International Law. University of Barcelona. Spain

12:45-13:00 PANEL: BOOK PRESENTATION: LA RESOLUCIÓN ALTERNATIVA DE CONFLICTOS TRIBUTARIOS EN DERECHO TRIBUTARIO COMPARADO, MP, 2018

EDITOR: EVA ANDRÉS AUCEJO
DIRECTORS: LUIS MANUEL ALONSO GONZÁLEZ Y EVA ANDRÉS AUCEJO


PRESENTATION BY:

R. OLAÑETA. Professor of Tax Law. UB. Spain
I. VIOLA. Professor of Civil Law. UB. Coordinator of the legal area of the master in mediation of conflicts. UB. Member of the Advisory committee of Center of mediation in private law of Catalonia.

Chair:
Proposal of Mediation (ADR) on tax matter inspired in U.SA. and Italy Tax Systems

EVA ANDRES. Former member of the Experts’ Committee of the Barcelona illustrious Bar Association in mediation and arbitration on tax matters.

13:00-13:30 CLOSURE

Closure: Lawyers and Taxation
JESÚS SÁNCHEZ, Secretary and President of the Regulatory Commission of the Illustrious Bar Association of Barcelona

Tax and Law: present and future
JUAN MARTÍN QUERALT, Professor and Lawyer – Committee Advisor director of G.O.T.A DER 2017-90874-REDT. Spain

International tax: news and challenges
NÉSTOR CARMONA. Director of the Spanish International Tax Office from the Spanish Minister of Finance. Spain

Chair:
BÉLEN NOGUERA. GENERAL SECRETARY OF THE UNIVERSITY OF BARCELONA. SPAIN

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<td>The Global Observatory on Tax Agencies: towards on International Administrative Cooperation and Global Tax Governance (G.O.T.A-INTAXCOOP&amp;GOV)</td>
<td>Principal Investigator: Eva Andrés Aucejo <a href="mailto:eandres@ub.edu">eandres@ub.edu</a></td>
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<td>Instituto de Estudios Fiscales</td>
<td>C. García-Herrera Blanco <a href="mailto:cristina.gherrera@ief.minhafp.es">cristina.gherrera@ief.minhafp.es</a></td>
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<td>Universidad Complutense de Madrid, CertificoRE Project (DER 2015-653704-P, MINECO-FEDER) <a href="https://www.ucm.es/proyecto-certificarse">https://www.ucm.es/proyecto-certificarse</a></td>
<td>M. A. Grau Ruiz <a href="mailto:graaurui@ucm.es">graaurui@ucm.es</a></td>
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<td>DER2015-65832-P. Título: La protección de las libertades fundamentales y los derechos fundamentales en el Ordenamiento Financiero y Tributario (DER2015-65832-P).</td>
<td>M.A. Martínez Lago <a href="mailto:mamlago@ucm.es">mamlago@ucm.es</a> J.M. Almudi Cid <a href="mailto:jalmudi@ucm.es">jalmudi@ucm.es</a></td>
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<td>European Project funding by the UE</td>
<td>V. Montestinos Julve <a href="mailto:vicente.montesinos@uv.es">vicente.montesinos@uv.es</a></td>
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<td>Human Centered Business Model Project <a href="http://www.globalforumljd.org/cops/human-centered-business-model">http://www.globalforumljd.org/cops/human-centered-business-model</a></td>
<td>M. Nicoli <a href="mailto:mnicoli56@outlook.com">mnicoli56@outlook.com</a></td>
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<td>DER2015-65003-P (1/01/2016/31/12/2018). El control democrático y la tutela de los derechos en la Unión Económica y Monetaria.</td>
<td>A. Olesti Rayo <a href="mailto:olesti@ub.edu">olesti@ub.edu</a></td>
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<td>DER 2015-66338-P. El ordenamiento financiero y tributario de puertos y zonas francas en España: implicaciones de la Unión Europea y de la liberalización del Comercio internacional</td>
<td>A. Pita Grandal <a href="mailto:apita@uv.es">apita@uv.es</a></td>
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<td>Proyecto I+D+i DER2011-25520 “Competencia fiscal y sistema tributario: un análisis multinivel” (Proyecto COMFISTAM).</td>
<td>J. Ramos Prieto <a href="mailto:jrampri@upo.es">jrampri@upo.es</a></td>
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<td>Proyecto DER2012-39342-C03-01 UNIVERSIDAD DE NAVARRA CIF: R3168001J Centro: Facultad de Derecho. Investigador Principal: Eugenio Simón Acosta.</td>
<td>E. Simón Acosta i. Merino Jara <a href="mailto:esimon@unav.es">esimon@unav.es</a></td>
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With the collaboration of the representative members of:

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