“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: FACULTY OF LAW. UNIVERSITY OF BARCELONA
Av. Diagonal, 684 – 08037 Barcelona

Program
Thursday, 17 January 2019

09:15–9:30  WELCOME

Cristina García-Herrera Blanco, Director of Research Studies, Institute for Fiscal Studies. Spain

Piergiorgio Valente, President of the CFE - Confédération Fiscale Européenne. Italy/Belgium

Juan López Rodríguez, Directorate-General for Taxation and Customs Union. Senior Tax Policy Adviser

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

Chair:

Mar Campins. Vice Dean of the Faculty of Law. University of Barcelona

09:30–9:50  OPENING LECTURE


09:50–10:45  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 Deputé - United Nations UN- Representative of Multinational Companies on United Nations Subcommittee on Tax Challenges related to the Digitalisation of the Economy. Director, Strategic Development & Emerging Markets, President Accounting Blockchain Coalition

OECD: Latest Developments (And update on BEPS Action 1)

TBD, Representative of the OECD- Digital Economy Expert
**European Union:** LATEST DEVELOPMENTS (AND UPDATE ON THE PROPOSALS)

Piergiorgio Valente, President of the European Fiscal Confederation. Italy/Belgium

**Chair:**

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

10:45–11:00 COFFEE BREAK

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

**Digital Services Tax**

João Nogueira IBFD  
*International Bureau of Fiscal Documentation – IBFD. Portugal/The Netherlands*

**Digital Permanent Establishments and Allocation of Profits to Pe’s**

Peter Hongler, University of Zurich. Switzerland.

**VAT: Global Trends Adapting VAT/GST**

Jesús Ramos Prieto- Full professor of the Pablo Olavide University. Spain

**Taxation and Robots and Digital Economy?**

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

The ONESOURCE tax digital tool for multinational companies

Oscar García de Andoín, Head of Alliance & Head of “Onesource Tax Solutions”- Thomson Reuters. Spain

**Chair:**

Stella Raventos, Confédération Fiscale Européenne. Member of the AEDAF. Danbury Lawyers. 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)

Directors: Jeffrey Owens (UN, WU), P. Pistone (IBFD), Eva Andrés (UB)

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), A. Ortega (UB), J. Marcelino (UB)

Presentation by:

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

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

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

PROPOSAL TO SIMPLIFY THE REGULATION OF BEPS- OECD- FOR TRANSFER PRICES

SOL PICCIOTO, Emeritus Professor, Lancaster University. United Kingdom

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


CHAIR:

MARIA CRUZ BARREIRO CARRIL, Professor of Tax Law of the University of Vigo. Spain

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

C) **LATIN-AMERICA**: Global perspectives of transfer pricing BEPs regulation in Latin-America: Brazil, Argentina, Venezuela and Others  

**Mario Pires**. Consultor 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:*  
**ALESSANDRO TURINA**, Senior Research associate, IBFD. Italy/The Netherlands

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**Friday, 18 January 2019**

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<th>Time</th>
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<tr>
<td>09:00–09:30</td>
<td><strong>OPENING SPEECH ON CROSS-BORDER LITIGATION</strong></td>
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<td>09:30–11:00</td>
<td><strong>PANEL 6: TAX LITIGATION: SYSTEMS TO SOLVE CROSS-BORDER CONFLICTS IN TAX MATTER. MUTUAL AGREEMENT PROCEDURES (MAPs)</strong></td>
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**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*

**United Nations: Dispute Avoidance and Resolution**  
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*

*Chair:*  
**ESTHER MONTERROSO**, Professor of Civil Law and a Lawyer (Madrid OpenUniversity) 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**

*K. Perrou (*) IBFD. Greece / The Netherlands*

**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 Subcommite on Dispute Resolutions and Avoidance. SPAIN.*


*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*

**Chair:**

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

12:45-1:00  PANEL : BOOK PRESENTATION: LA RESOLUCIÓN ALTERNATIVA DE CONFLICTOS TRIBUTARIOS EN DERECHO TRIBUTARIO COMPARADO, MP, 2018

(EDITOR: Eva Andrés)

**Directors: Luis Manuel Alonso González y Eva Andrés AuCejo**


**Presentation by:**

E. FERREIRO. 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.

Spain

Chair:

Proposal of Mediation (ADR) on tax matter inspired in U.SA. and Italy Tax Systems
EVA ANDRES. Former Experts Committee member of the Barcelona Illustrious Bar Association in mediation and arbitration on tax matter.

13:00-13:30  CLOSURE

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:
Belen Noguera. General Secretary of the University of Barcelona. Spain

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<td></td>
<td>The Global Observatory on Tax Agencies: towards 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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<tr>
<td>Project: DER2015-68768-P. International Administrative Co-Operation in Tax Matters and ADR of Transnational Tax Disputes and Models for an Institutional Architecture from a European Perspective.</td>
<td>E. Andrés Aucejo <a href="mailto:eandres@ub.edu">eandres@ub.edu</a></td>
</tr>
<tr>
<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>
</tr>
<tr>
<td>Universidad Complutense de Madrid, CertificARSE Project (DER 2015-653704-R, MINECO-FEDER)</td>
<td>M. A. Grau Ruiz grau <a href="mailto:Ruiz@ucm.es">Ruiz@ucm.es</a></td>
</tr>
<tr>
<td>DER2015-65832-P. Título: La protección de las libertades y derechos fundamentales en el Ordenamiento Financiero y Tributario (DER2015-65832-P).</td>
<td>M.A. Martínez Lago mam <a href="mailto:lago@ucm.es">lago@ucm.es</a></td>
</tr>
<tr>
<td>European Project funding by the UE</td>
<td>J.M. Almudí Cid <a href="mailto:jalmudi@ucm.es">jalmudi@ucm.es</a></td>
</tr>
<tr>
<td>Human Centered Business Model Project</td>
<td>V. Montestinos Juve <a href="mailto:vicente.montesinos@uv.es">vicente.montesinos@uv.es</a></td>
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<tr>
<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>M. Nicolí mnicolí<a href="mailto:56@outlook.com">56@outlook.com</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. Olesti Rayo <a href="mailto:olesti@ub.edu">olesti@ub.edu</a></td>
</tr>
<tr>
<td>Proyecto I+D+I DER2011-25520 “Competencia fiscal y sistema tributario: un análisis multinivel” (Proyecto COMFISTAM).</td>
<td>A. Pita Grandal <a href="mailto:apita@uv.es">apita@uv.es</a></td>
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<tr>
<td>Projecto DER2012-39342-C03-01 UNIVERSIDAD DE NAVARRA CIF: R3168001J Centro: Facultad de Derecho. Investigador Principal: Eugenio Simón Acosta.</td>
<td>J. Ramos Prieto jram <a href="mailto:pri@upo.es">pri@upo.es</a></td>
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<tr>
<td>Committee Advisor of The Global Observatory on Tax Agencies: towards International Administrative Cooperation and Global Tax Governance (G.O.T.A.-INTAXCOOP&amp;GOV)</td>
<td>E. Simón Acosta <a href="mailto:Esimon@unav.es">Esimon@unav.es</a></td>
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<td>Dir.: J. Martín Queralt J. Lasarte Álvarez</td>
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With the collaboration of the representative members of:

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