

“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

Scientific Committee: E. Andrés, J. Nogueira, A. Turina, C. García-Herrera, S. Bokobo, D. Torregrosa, G. Salis, M. Mata. This International Congress is one of the outcomes of the research project EXCELLENCE NETWORK: DER 2017-90874-REDT (G.O.T.A-INTAXCOOP&GOV): *The Global Observatory on Tax Agencies: towards the International Administrative Cooperation and Global Tax Governance* (PI: Eva Andrés Aucejo). Coordinators: E. Andrés Aucejo (DER 2015-68768-P), C. García-Herrera Blanco (IEF), M. A. Grau Ruiz (DER 2015-653704-R), M. A. Martínez Lago and J. M. Almudí Cid (DER 2015-65832-P), M. Nicoli (HCBM Project), V. Montesinos Julve (European Project), A. Olesti Rayo (DER 2015-65003-P), A. M. Pita Grandal (DER 2015-66338-P), J. Ramos Prieto (DER 2011-25520), E. Simón Acosta (DER 2012-39342-C03-01). National Committee Advisor (Dirs.: J. Martín Queralt, J. Lasarte Álvarez).

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*

09:30-09:50 **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)

EVA ANDRÉS AUCEJO. *Full Professor of Tax Law. UB. Director of the EXCELLENCE NETWORK: DER 2017-90874-REDT (G.O.T.A-INTAXCOOP&GOV). UB. Spain. Consultant of the Global Forum on law, Justice and Development of the World Bank (HCBM). Observer of the United Nations 17th Committee of Experts on International Cooperation in Tax Matter.*

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 DEPUTY - *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 **COFFE 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. Roccataliata (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. Laussane), 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

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



Authors



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13:00-14:30 **LUNCH**

14:30-14:50 **OPENING ADDRESS 2:**

REPRESENTATIVE OF THE OECD- UPDATED ON BEPS TRANSFER PRINCING 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 ASSESMENT

William H. Byrnes, TEXAS A&M UNIVERSITY SCHOOL OF LAW. Exec. Professor and Assoc. Dean. Special Projects.

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. Consulter 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

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*

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

Chair:

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

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 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

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)**

DIRECTORS: LUIS MANUEL ALONSO GONZÁLEZ Y EVA ANDRÉS AUCEJO

Written by: L. Alonso González (UB), J. Alonso-Cuevillas (UB), E. Andrés (UB), I. Barral (UB), F. Cañal (UB), A. Carinci (U. Bologna), E. Contipelli (UAM), E. Ferreiro (UB), E. Lauroba (UB), C. Martell, P. Masbernát (UAC), J. Montecinos (UAC), R. Olañeta (UB), J. Ponce (UB), J. Rozas (UB), J. Tornos (UB), J. Tovillas (UB), S. Sartorio (UB), J. Sarró, I. Viola (UB)

[HTTPS://ES.SLIDESHARE.NET/MARCIALPONS/RESOLUCIN-ALTERNATIVA-DE-CONFLICTOS-ADR-EN-DERECHO-TRIBUTARIO-COMPARADO-LUIS-MANUEL-ALONSO-GONZALEZ-Y-EVA-ANDRS-AUCEJOISBN9788491230625](https://es.slideshare.net/marcialpons/resolucion-alternativa-de-conflictos-adr-en-derecho-tributario-comparado-luis-manuel-alonso-gonzalez-y-eva-andres-aucejoisbn9788491230625)

PRESENTATION BY:

JOAQUÍN TORNOS. Professor of Administrative Law. Founding Partner of TORNOS ABOGADOS, S.L.P. “Academy of Jurisprudence and Legislation of Catalonia”, member.

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.S.A. 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

UNIVERSITY	EXCELLENCE NETWORKING DER 2017-90874-REDT 	CONTACT
	The Global Observatory on Tax Agencies: towards on International Administrative Cooperation and Global Tax Governance (G.O.T.A-INTAXCOOP&GOV)	Principal Investigator: Eva Andrés Aucejo eandres@ub.edu

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	COMPETITIVE PROJECTS AND INSTITUTIONAL SUPPORT ENTITIES DER 2017-90874-REDT (G.O.T.A-INTAXCOOP&GOV) 	CONTACTS
	<i>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.</i>	E. Andrés Aucejo eandres@ub.edu
	<i>Instituto de Estudios Fiscales</i>	C. García-Herrera Blanco cristina.gherrera@ief.minhafp.es
	<i>Universidad Complutense de Madrid, CertificaRSE Project (DER 2015-653704-R, MINECO-FEDER)</i> https://www.ucm.es/proyecto-certificarse/	M. A. Grau Ruiz grauruiz@ucm.es
	<i>DER2015-65832-P. Título: La protección de las libertades fundamentales y los derechos fundamentales en el Ordenamiento Financiero y Tributario (DER2015-65832-P).</i>	M.A. Martínez Lago mamlago@ucm.es J.M. Almodí Cid jalmodi@ucm.es
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	<i>Human Centered Business Model Project</i> http://www.globalforumljd.org/cops/human-centered-business-model	M. Nicoli mnicoli56@outlook.com
	<i>DER2015-65003-P (1/01/2016/31/12/2018). El control democrático y la tutela de los derechos en la Unión Económica y Monetaria.</i>	A. Olesti Rayo olesti@ub.edu
	<i>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</i>	A. Pita Grandal apita@uv.es
	<i>Proyecto I+D+i DER2011-25520 "Competencia fiscal y sistema tributario: un análisis multinivel" (Proyecto COMFISTAM).</i>	J. Ramos Prieto jrampri@upo.es
	<i>Proyecto DER2012-39342-C03-01 UNIVERSIDAD DE NAVARRA CIF: R3168001J Centro: Facultad de Derecho. Investigador Principal: Eugenio Simón Acosta.</i>	E. Simón Acosta I. Merino Jara esimon@unav.es
	Committee Advisor of The Global Observatory on Tax Agencies: towards on International Administrative Cooperation and Global Tax Governance (G.O.T.A-INTAXCOOP&GOV)	Dir.: J. Martín Queralt J. Lasarte Álvarez

With the collaboration of the representative members of:

<p>United Nations -International Tax Cooperation</p>  <p>UNITED NATIONS</p>	<p>European Commission</p>  <p>EUROPEAN COMMISSION</p>
<p>Organisation for Economic Co-operation and Development</p> 	<p>Confédération Fiscale Européenne</p>  <p>CONFEDERATION FISCALE EUROPEENNE</p>
<p>Inter-American Center of Tax Administrations</p> 	<p>Spanish Tax Agency</p>  <p>Agencia Tributaria</p>
<p>Institute for Austrian and International Tax Law</p> 	<p>International Bureau of Fiscal Documentation</p> 
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