



**INTERNATIONAL TAXATION
SUMMER COURSE
(Fourth Edition)**

“Relevant issues and challenges on International Taxation”

**Organized by:
Rey Juan Carlos University
Institute for Global Law and Policy (Harvard Law School)
Real Colegio Complutense**

Director:

Pablo Chico de la Cámara (Professor of Tax Law, Rey Juan Carlos University).

Academic Secretary:

Antonio Serrano Acitores (Ph.D, Rey Juan Carlos University. Partner, Antonio Serrano Alberca Abogados).

RCC Coordinator:

César Alvarez Alonso (VR Institute for Global Law and Policy).

Venue: Harvard Law School, Wasserstein Hall (room 3015).

Date: June 7-9, 2017.

PROGRAM

Wednesday June 7

- 8.40 a.m. Opening Ceremony**
Pablo Chico de la Cámara (Professor of Tax Law, Rey Juan Carlos University).
José Manuel Martínez Sierra (Jean Monnet *ad personam* Professor in EU Law and Government. Harvard University-UCM. RCC Director).
- 8.50 a.m. Opening Conference: “Fundamental Tax Reform in the U.S.”**
Mihir Desay (Harvard Law School).
- 10.45 a.m. “Re-launch of the common consolidated corporate tax base”**
Atanas Sabebe (Harvard Law School).
- 12.15 p.m. Lunch Break**
Location: Harvard Faculty Club.
- 2.30 pm. Harvard Yard Tour**
Guided by Francisco Prado (RCC Fellow).
- 3.30** **Tax effects of Brexit on the world**
Speakers: Stuart Lyons (Principal- International Tax Practice Leader. Baker Newman Noyes).
 Cristina Morera (Senior Manager International Tax. Baker Newman Noyes).
 Andrew Walker (Partner. Milbank).
 Andrés Arnaldos Montaner (Associate. Milbank).

Thursday June 8

9.00 a.m. Trump's Fiscal reform project

Ana Fernández-Daza Álvarez (Financial Advisor. Spanish Embassy in USA).

10.30 a.m. Coffee Break.

11.00 a.m. Tax Harmonisation (Technical Assistance). Information Exchange and saving Taxation Directive. VAT

Speakers: Miguel Ángel Sevillano Ureta (Head Tax Department, Banco Popular Español).
Saturnina Moreno González (Tax Law Lecturer, Castilla-La Mancha University).
Ignacio Corral Guadaño (Director. Spanish School Public Finance).
Isabel Puig Ferrer (Public policy officer, Santander Bank).

13.30 p.m. Lunch Break

3.00 pm. Anti-tax avoidance Directive

Speakers: César García Novoa (Professor of Tax Law. Santiago de Compostela University).
Pablo Chico de la Cámara (Rey Juan Carlos University).

5.00 p.m. Good Governance Standards. Compliance. Collaborative relationships between Tax Administrative and taxpayers. ADR.

Speakers: Antonio Serrano Acitores (Partner, Antonio Serrano Alberca Abogados, Rey Juan Carlos University).
Álvaro de Juan Ledesma (Lawyer. Repsol).
Isabel Flores Santamaría (Telefónica Group).
Javier Errejón Sainz de la Maza (General Director. Von der Heyden Group).

Friday June 9

9.00 a.m. Progress in BEPS

Speakers: David Pérez-Bustamante Yabar (Tax Law Lecturer, Rey Juan Carlos University).
José Andrés Rozas Valdés (Barcelona University).

10.30 a.m. Coffee Break

11.00 a.m. Closing conference: “Challenges on International Taxation”

Peter D. Byrne (International Tax Attorney and Consultant).

12.30 p.m. Closing ceremony

Professor David Kennedy (tbc).
Director of the Institute for Global Law and Policy.
Harvard University.

PURPOSE:

The integration of world capital markets carries important implications for the design and impact of tax policies. In addition, global players and international investors use liberalization and deregulation, tax loopholes and tax havens to save taxes on a large scale.

This leads to a permanent structural crisis in public finances and a massive redistribution from below to the top. This notwithstanding, the production or maintenance of global public goods like education, healthcare, environment, etc. requires additional financial resources. Thus, international taxes can play a major role in regulating and shaping globalization, both with regard to their steering effect, for instance distributively, ecologically, or regulatory, as well as through the tax revenues themselves.

The Summer Course on International Taxation organized at Harvard University will focus on some main issues in international taxation such as tax haven, anti-tax avoidance Directive, aggressive tax planning techniques, good governance standards and compliance, the tax effects of Brexit and Trump's fiscal reform project.

The so called "BEPS" (Base Erosion and Profits Shifting), that has been the subject of important research and policy-making initiatives promoted by the OECD and the EU Commission, will be also dealt with.

In this regard, the Council adopted the Directive 2016/1164 laying down rules against tax avoidance practices that directly affect the functioning of the internal market on 20 June 2016. The Anti-Tax Avoidance Directive (ATAD) sets out certain minimum standards that Member States need to adhere to in several areas covered by the OECD work on BEPS, including interest deductibility limitations, controlled foreign company (CFC) rules and rules for tackling hybrid mismatches. The ATAD goes further, however, and sets out as well rules for exit taxation and a general anti-abuse rule. The general anti-abuse rule is designed to cover gaps that may exist in a country's specific anti-abuse rules against tax avoidance. It would allow authorities the power to deny taxpayers the benefit of abusive tax arrangements. Based on the rule, arrangements are regarded as non-genuine to the extent they are not put into place for valid commercial

reasons which reflect economic reality. Moreover, the rule on hybrid mismatches aims to prevent companies from exploiting national mismatches to avoid taxation, and the exit taxation prevents companies from avoiding tax when re-locating assets.

The course will be taught by distinguished faculty comprised of full-time professors, leading practitioners from law firms, accounting firms and industry, as well as senior officials from the relevant tax administrations.

The course is open not only to University students but as well for legal and economic professionals.

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