



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

**“Issues and challenges in the International Taxation Field”**

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

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**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:**

Ignacio Jiménez Macías (RCC Fellow, IGLP Visiting Researcher).

**Venue:** Harvard Law School, Wasserstein Hall (room 5048).

**Date:** June 22-24, 2016.

## PROGRAM

Wednesday June 22

- 9.00 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).
- 9.15 a.m. Opening Conference**  
Professor Stephen E. Shay (Harvard Law School).
- 11.30 a.m. Community Law & anti-avoidance measures (Transfer pricing. International Fiscal Transparency. Tax rulings)**  
Speakers: Pablo Chico de la Cámara (Rey Juan Carlos University).  
Cristina García-Herrera Blanco (IEF-UCM).  
César García Novoa (Professor of Tax Law. Santiago de Compostela University).  
Javier Galán Ruiz (Tax Law Lecturer, CUNEF. Partner Galán Abogados).
- 1.30 p.m. Lunch Break**
- 3.00 p.m. Harvard Yard Tour**  
Guided by Francisco Prado (RCC Fellow).
- 4.00 p.m. Permanent establishment & Beps**  
Speakers: Stuart Lyons (Principal- International Tax Practice Leader. Baker Newman Noyes).  
Cristina Morera (Senior Manager International Tax. Baker Newman Noyes).  
Mary Xu (Senior Manager International Tax. TripAdvisor).  
Andrew Walker (Partner. Milbank).  
Andrés Arnaldos Montaner (Associate. Milbank).

Thursday June 23

- 9.30 a.m. Conference: “From TIEAs to FATCA, a History of inefficient US information Exchange”**  
Peter D. Byrne (International Tax Attorney and Consultant).

**11.00 a.m. Tax Haven and Information Exchange (FATCA Agreement). Tax Harmonisation (Technical Assistance), Information Exchange and saving Taxation Directive**

Speakers: José Baena Salamanca (Tax Director, Banco Popular Español).  
Ignacio Jiménez Macías (RCC Fellow. IGLP Visiting Researcher).  
Saturnina Moreno González (Tax Law Lecturer, Castilla-La Mancha University).  
Ana Fernández-Daza Álvarez (Financial Counselor. Embassy of Spain in USA).  
Ignacio Corral Guadaño (Director. Spanish School of Public Finance).  
Isabel Puig Ferrer (Public policy officer. Santander España).

**1.00 p.m. Lunch Break**

Location: Harvard Faculty Club.

Friday June 24

**9.00 a.m. “Shock measures” against business relocation (Beps strategy. New obligations of information included in Corporate Tax rules. Exit Tax)**

Speakers: Salvador Ruiz Gallud (Partner, Equipo Económico).  
David Pérez-Bustamante Yabar (Tax Law Lecturer, Rey Juan Carlos University).  
Gerardo García Álvarez (Professor of Administrative Law, Zaragoza University).

**10.30 a.m. Coffee Break**

**11.00 a.m. Good Governance Standards. ADR.**

Speakers: Reyes Palá Laguna (Professor of Commercial Law, Zaragoza University).  
Antonio Serrano Acitores (Partner, Antonio Serrano Alberca Abogados, Rey Juan Carlos University).  
Álvaro de Juan Ledesma (Lawyer. Repsol).  
Ángel Martín Gómez (Tax Director. Telefónica Group).

**1.00 p.m. Closing conference: “The effective protection of taxpayers’ rights in cross-border situations”**

Pasquale Pistone (IBFD Director. Amsterdam).

**2.30 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 state aids, tax haven, antiabuse clauses in double taxation conventions and aggressive tax planning techniques.

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.

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.

<p><b>Contact Us:</b> <b>URJC</b> <i>www.urjc.es</i> C/ Tulipán s/n 28933- Móstoles (Madrid) +34 (91) 488 47 62 universidadverano@urjc.es</p>	<p><b>Real Colegio Complutense</b> 26 Trowbridge Street Cambridge, MA 02138 +1 (617) 495 3536 rcc@harvard.edu www.rcc.harvard.edu</p>
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