

Centre for Commercial Law Studies

Summer Tax Programme 2013 Spanish and Portuguese Taxation Conference

Tuesday, 18 June 2013,

At Queen Mary University of London, Centre for Commercial Law Studies,

67-69 Lincoln's Inn Fields, London WC2A 3JB

PROGRAMME

9:10-9:30am	Registration and Coffee	
9:30-9:45am	Dr Tom O'Shea, Queen Mary University of London and Dr Francisco Magraner-Moreno, Professor, University de València, Spain: 'Welcome and Opening Remarks of the Spanish Section'	
9:45-11:05am	Dr Mercedes Fuster-Gómez, Senior Lecturer, University de València, Spains 'Participation Exemption Regime to Avoid Double Taxation: Spanish Holding Structures (ETVE)'	
11:05-11:20am	Coffee Break	
11:20-12:00pm	Jorge J. Milla-Ibañez, PhD candidate, University de València, and International Tax Advisor, Spain: 'The Canary Islands Special Zone (ZEC)'	
12:00-12:30pm	Florentino Carreño, Tax Partner, Cuatrecasas, Gonçalves Pereira in Madrid Spain: Part 1 - 'The Exchange of Tax Information in Spain and within the European Union; Bilateral Tax Treaties, US Foreign Account Tax Compliance Act (FATCA) and European FACTA'	
12:30-13:20pm	Lunch Break	
13:20-14:10pm	Florentino Carreño, Tax Partner, Cuatrecasas, Gonçalves Pereira in Madrid, Spain: Part 2 - 'The Exchange of Tax Information in Spain and within the	

	European Union; Bilateral Tax Treaties, US Foreign Account Tax Compliance Act (FATCA) and European FACTA'	
14:10-14:25pm	Prof. Dr Gloria Teixeira, Professora Associada da Faculdade de Direito da Universidade do Porto, Portugal: 'Opening Remarks of Portuguese Section'	
14:25-15:05pm	Prof. Dr Gloria Teixeira, Professora Associada da Faculdade de Direito da Universidade do Porto, Portugal: 'The Increasing Relevance of Exchange of Information in the EU'	
15:05-15:45pm	António Pedro Braga, Morais Leitão, Galvão Teles, Soares da Silva, Portugal: 'The Government Proposal for the IRC (Portuguese Corporate Tax) Reform: Rationale and Main Changes to be expected."	
15:45-16:25pm	Tiago Rodrigues, International Tax Manager at Galp Energia, Portugal: 'FII Group Litigation and the Portuguese Rule for the Avoidance of Double Taxation on Dividend Payments'	
16:25-16:40pm	Coffee Break	
16:40-17:20pm	Alexandre Andrade, Head of Tax Department at PLEN, Sociedade de Advogados, Portugal: "The Main Tax Changes during the International Financial Assistance in Portugal"	
17:20-18:20pm	Dr Harm van den Broek, Radboud University Nijmegen, Deloitte, The Netherlands and Renata Ardous, International Tax, Haines Watts London LLP: <i>'ECJ Current Decisions: Spanish and Portuguese Exit Taxation'</i>	
18:20pm	Prof. Dr Gloria Teixeira: 'Closing Remarks'	

The Summer Tax Programme is a five day event including:

Day 1	Latin-America Conference	17 June 2013		
Day 2	Spanish and Portuguese Taxation Conference	18 June 2013		
Day 3	Tax Treaties around the Globe Conference	19 June 2013		
Day 4	BRICS Conference	20 June 2013		
Day 5	International Tax Planning –A Practical Course	21 June 2013		
A Certificate of Attendance is granted to persons who attend all five days of the Summer Tax				
Programme. 8 CPD points are also available for attending each day of the Programme.				

Conference Fees:

Spanish and Portuguese Taxation Conference (1 day) £200 per delegate
Summer Tax Programme (5 days) £650 per delegate

How to Book - Contact

For registration please go to: www.ccls.qmul.ac.uk/events

For enquiries, please contact Ms Katherine Zaim Email: k.zaim@qmul.ac.uk

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FDUP / CIJE

Gloria Teixeira (Tax Law Professor) Director of CIJE (www.cije.up.pt)

(gteixeira@direito.up.pt)

Main Instruments: Too many and still not enough?

- Multilaral treaties
- Double taxation Treaties
- TIEAS
- Intergovernmental agreements (US FATCA)
- EU savings tax Directive

The impact of the principle of transparency

- . The OECD report 'Harmful Tax Competition, An Emerging Global Issue, 1998
- . The concept of 'good tax governance' (Commission Communication of 28 April 2009)

The impact of the principle of reciprocity

Article 26 of the OECD Model Tax Convention

Articles 14, 18 e 19 of the Mutual Assistance Directive (2011/16/EU)

The impact of the principle of proportionality

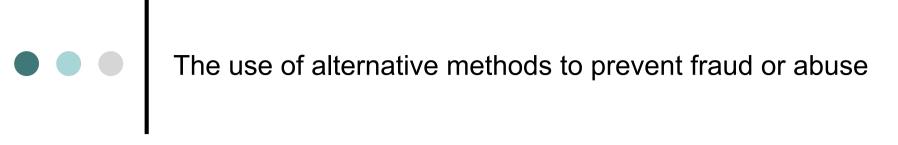
- the concepts of 'relevant' (OECD concept) or 'helpful' information (UN concept)
- . the relevance of the European Convention of Human Rights:
 - 1. protection of property;
 - 2. right of privacy;
 - 3. fair trial.

Ways to exchange information: is there a best option?

> Information at request: the OECD preferred option

Automatic exchange of information: the EU elected form

Spontaneous exchange of information: tax administrations preferred option



- Disclosure duties
- > Transfer pricing extensive documentation
- Targeted tax inspections ('risk profile')

Granting of tax benefits conditional to an effective exchange of information

Sources

- Restoring Fairness to the Tax System, OECD, April 2013
- Tax Notes International, 'Highlights'
- I Congresso Direito Fiscal, Vida Económica, 2011
- > Tax News Service, IBFD