



## GREIT 12:

### THE EXTERNAL TAX STRATEGY OF THE EU IN A POST-BEPS ENVIRONMENT

University of Cádiz Law School, Jerez de la Frontera (Cádiz), Spain

15-16 September 2017

#### DAY 1 – FRIDAY 15 SEPTEMBER 2017

8:45 - 9:00 Welcome and introduction: **Jesús Sáez**, Dean University of Cádiz School of Law, and **Adolfo Martín Jiménez**

#### 9:00 - 10:00 SESSION 1 – The external policy of the EU: the framework

- The external competences of the EU: **Alejandro Del Valle Gálvez**
- The EU Charter of Rights and third countries: **Pedro Cruz Villalón**
- The EU's External Policy in the field of taxation: **Franco Roccatagliata**

#### 10:00-11:30 SESSION 2 – BEPS and EU Law (1)

- Introduction by the moderator: **Cécile Brokelind**
- Code of Conduct, ATAD Directive and third countries: **Dennis Weber**
- EU tax incentives (CCCTB, patent boxes) and third countries: harmful tax competition by the EU?: **Werner Haslehner; Paloma Schwarz**
- Discussion: **Pasquale Pistone** and **Philip Baker**

11:30-12:00 *Coffee break*



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### 12:00-13:30 SESSION 3 – BEPS and EU Law (2)

- Introduction by the moderator: **Dennis Weber**
- Multilateral Convention on BEPS (“MLI”) and EU law: **Pasquale Pistone**
- State aid and third countries: **Peter Wattel**
- Discussion: **Cécile Brokelind** and **Richard Lyal**

*13:30-15:00 Lunch break*

### 15:00-17:00 SESSION 4 – Trade agreements, tax conventions and EU law

- Introduction by the moderator: **Ana Paula Dourado**
- Tax clauses in trade agreements: different policies and clauses, interaction with the EU freedoms, concept of abuse: **Adolfo Martín Jiménez**
- WTO, EU law and taxation: interaction and evolution: **Servaas Van Thiel**
- Coordination of negotiation of double tax treaties with third countries?: **Cécile Brokelind**
- Discussion: **Franco Roccatagliata** and **Peter Wattel**

## DAY 2 – SATURDAY 16 SEPTEMBER 2017

### 9:00-10:30 SESSION 5 – Transparency and exchange of information

- Introduction by the moderator: **Pasquale Pistone**
- The policy vis-à-vis third countries: the list of tax havens, EU agreements on exchange of information, transparency and money laundering: **Ana Paula Dourado**
- EU v. Third Country standards (taxpayer’s rights, public CbCR, registries of beneficial owners): more advanced standards or distortions?: **Richard Lyal**
- Discussion: **Werner Haslehner**, **Ricardo García Antón** and **María José Garde**

*10:30-11:00 Coffee break*



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### 11:00-12:30 SESSION 6 – The EU and selected issues with regard to third countries

- Introduction by the moderator: **Adolfo Martín Jiménez**
- Relations with third countries:
  - US and the UE: **Ricardo García Antón**
  - UK and the UE (Brexit and beyond): **Philip Baker**
- The EU, developing countries, and the Inclusive Framework on BEPS: **Ubaldo González de Frutos**
- Discussion: **Pasquale Pistone** and **Ana Paula Dourado**

### 12:30- 13:30 SESSION 7 – Closing session

- The Member States' position on the external tax policy of the EU, **María José Garde**
- The EU's external tax policy: the views of an Europeanist: **Frans Vanistendael**
- Wrap up and conclusions: **Adolfo Martín Jiménez**

#### **Venue: Law School, University of Cádiz**

Avenida de la Universidad, 4, E-11406 Jerez de la Frontera, Cádiz, Spain  
<http://derecho.uca.es>

#### **Hotel: Hotel Jerez & Spa**

Avenida Alcalde Álvaro Domecq, 35, E-11405 Jerez de la Frontera, Cádiz, Spain  
<http://www.hace.es/en/Hotels-Cadiz-Spain/Jerez-de-la-Frontera/Hotel-Jerez-Spa>

GREIT 12 is organized by the EU TAX LAW JEAN MONNET CHAIR, University of Cádiz, with the support of



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## The GREIT 12: Speakers

**Philip Baker**, Field Court Tax Chambers, UK.

**Cécile Brokelind**, Professor of Tax Law, University of Lund.

**Pedro Cruz Villalón**, Professor of Constitutional Law, Universidad Autónoma de Madrid; former AG CJEU; former President of the Spanish Constitutional Court.

**Alejandro Del Valle Gálvez**, Professor of International and EU Law, University of Cádiz.

**Ana Paula Dourado**, Professor of Tax Law, University of Lisbon – CIDEEFF.

**Ricardo García Antón**, IBFD.

**María José Garde**, Deputy Director General for International Taxation, Spanish Ministry of Finance; Chair Global Tax Forum on Transparency and Exchange of Information (OECD).

**Ubaldo González de Frutos**, Senior Advisor, CTPA-Global Relations, OECD

**Werner Haslehner**, Professor of Tax Law, University of Luxembourg.

**Richard Lyal**, Legal Service, EU Commission.

**Adolfo Martín Jiménez**, Jean Monnet Chair on EU Tax law, University of Cádiz, member of AEDAF

**Pasquale Pistone**, IBFD Academic Chairman, WU Vienna and University of Salerno.

**Franco Roccatagliata**, College of Europe Bruges; EU Commission.

**Paloma Schwarz**, University of Luxembourg

**Frans Vanistendael**, Professor of Tax Law, KU Leuven (emeritus).

**Servaas Van Thiel**, EU Delegation Vienna; former Head of Tax Division EU Council.

**Peter Wattel**, Advocate General, Dutch Supreme Court; Professor of Tax Law University of Amsterdam.

**Dennis Weber**, Loyens & Loeff; Professor of Tax Law University of Amsterdam.



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## Practical information

The city of **Jerez de la Frontera**, usually called 'Jerez', is in Andalusia region, in the province of Cádiz (<https://goo.gl/maps/G1EW4e3axYm>). Jerez is the fifth biggest Andalusian city, with a population superior to 200,000. The city is located 12 km (7.46 mi) from the beaches of the Bay of Cádiz. It has a subtropical-mediterranean climate. The average temperature in September is 23.7 °C, but in September weather is usually hot, specially in the first two or three weeks. Jerez is known as the city of flamenco, sherry wine, horses and motorcycles. For tourist information, see <http://www.turismojerez.com>.

**Jerez airport** ("La Parra", XRY) is located 8 kms (5.0 mi) northeast of the city of Jerez. There are regular direct flights with Madrid-Barajas (MAD) (4 flights per day with Iberia) and Barcelona-El Prat (BCN) (at least 1 flight per day with Vueling). The main origin / destination countries, apart from Spain, are Germany (Frankfurt, Dusseldorf) and the United Kingdom (London). In summer time until mid fall charter flights usually operate between Jerez and other destinations in Europe. The most convenient option to reach the Hotel / University from the airport is by taxi (time estimated: 15 minutes from or to the University and 12 minutes from or to the Hotel; cost: around 20 euros). For all other destinations, inter-city fares apply. There are also other public transport options available (intercity buses and trains) and service of car rental. **Seville airport** (SVQ) is another alternative. It has regular direct flights to main European airports (e.g. London, Amsterdam, Brussels, Paris, Rome and Lisbon). Seville is approximately 100 kms. from Jerez. It is connected to Jerez by train, with an average frequency of one hour for a journey of 70 minutes. Timetables and tariffs can be found on <http://www.renfe.es>. In Seville, it is necessary to take a taxi or a bus to go from the airport to the railway station "Santa Justa" (15 minutes). Taxis have an official fare to and from the airport. In Jerez, the railway station is near the University but we recommend to take a taxi (time estimated: 5 minutes; cost: 4-5 euros). It is also possible to reach Jerez from Seville by car via A4 and AP4 (time estimated: 60-75 minutes depending on traffic conditions).

The **Hotel Jerez & Spa** is a 4 star establishment. It is one of the most famous and symbolic in the city. It is located near the centre of the city (<https://goo.gl/maps/CvqePVUpmcx>) and is well known for accommodating the majority of the events in the area. It has special prices for the conference (mention that you come to Greit 12). Other nearby hotels are: Los Jándalos 4\*, H2 Jerez 4\*, NH Avenida Jerez 4\*, Sherry Park 4\* and Casa Grande 3\*.

The Conference will take place at the **University of Cádiz, Campus of Jerez**, also known as 'Campus de la Asunción', which is located in the University Avenue (<https://goo.gl/maps/GXbrLWCNrFH2>). By taxi, it takes about 5 minutes from or to the Hotel (cost 5-7 euros).

## Registration

The registration fee is **Eur 500** (including Friday's lunch). Waiver is available for full-time academics and students (including Ph.D. and LL.M.) upon request. Limited seats are available. Registration on the spot is not available. Early registration is recommended. The registration fee should be paid in advance in Euros. Those interested in registration should send an email to [eutaxlaw.jeanmonnet@uca.es](mailto:eutaxlaw.jeanmonnet@uca.es) with your personal data and you will be facilitated a bank account for the transfer of funds.



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