

# Curriculum Vitae - Aitor Navarro Ibarrola

18/3/1988

Senior Tax Scholar  
Carlos III University, Madrid

[aitornavarro@gmail.com](mailto:aitornavarro@gmail.com)



## Education and Training

|                              |  |
|------------------------------|--|
| <b>DATES</b>                 | June 2012 - May 2016   |
| <b>QUALIFICATION AWARDED</b> | Juris Doctor, unanimous <i>summa cum laude</i> distinction   |
| <b>INSTITUTION</b>           | Universidad Carlos III, Madrid   |
| <b>THESIS TITLE</b>          | "Los ajustes transaccionales en la normativa sobre precios de transferencia" (Transactional Adjustments in Transfer Pricing)   |
| <b>THESIS SUPERVISOR</b>     | Prof. Dr. Juan Zornoza Pérez   |
| <b>AWARDS GRANTED</b>        | 2016 Premio Extraordinario de Doctorado, granted by Carlos III University to outstanding thesis in various fields of knowledge<br>2017 Fernando Sainz de Bujanda award, granted by the Instituto de Estudios Fiscales (Ministerio de Hacienda) to the best thesis in tax law |
| <b>DATES</b>                 | September 2010 - June 2012   |
| <b>QUALIFICATION AWARDED</b> | LLM in Public Law  |
| <b>INSTITUTION</b>           | Universidad Carlos III, Madrid   |
| <b>MASTER THESIS TITLE</b>   | "Naturaleza y ámbito de aplicación del art.9 MC OCDE. Tributación de transacciones internacionales entre empresas asociadas" (Scope and purpose of art.9 OECD-MC. Transactions between related parties)  |
| <b>DATES</b>                 | September 2006 - June 2010   |
| <b>QUALIFICATION AWARDED</b> | Law degree   |
| <b>INSTITUTION</b>           | Universidad Pública de Navarra   |

## Awarded Scholarships

- DATES** July - September 2017  
**AIM OF THE SCHOLARSHIP** Research stay at the Max Planck Institute of Tax Law and Public Finance (Munich - Germany)  
**GRANTOR** Max Planck Institute of Tax Law and Public Finance
- DATES** August - September 2015  
**AIM OF THE SCHOLARSHIP** Research stay at the Max Planck Institute of Tax Law and Public Finance (Munich - Germany)  
**GRANTOR** Max Planck Institute of Tax Law and Public Finance
- DATES** June - July 2015  
**AIM OF THE SCHOLARSHIP** Research stay at the Max Planck Institute of Tax Law and Public Finance (Munich - Germany)  
**GRANTOR** Ministerio de Economía y Competitividad (Spanish Ministry of Economy and Competitiveness)
- DATES** July - August 2014  
**AIM OF THE SCHOLARSHIP** Research stay at the Institute for Austrian and International Tax Law, Wirtschaftsuniversität Wien (Vienna - Austria)  
**GRANTOR** Ministerio de Economía y Competitividad (Spanish Ministry of Economy and Competitiveness)
- DATES** July - October 2013  
**AIM OF THE SCHOLARSHIP** Research stay at the International Bureau of Fiscal Documentation (IBFD) (Amsterdam, the Netherlands)  
**GRANTOR** Ministerio de Economía y Competitividad (Spanish Ministry of Economy and Competitiveness)
- DATES** July - August 2012  
**AIM OF THE SCHOLARSHIP** Research stay at the Tax Law Institute of the Westfälisches-Wilhelms Universität Münster (Münster - Germany)  
**GRANTOR** Ministerio de Economía y Competitividad (Spanish Ministry of Economy and Competitiveness)
- DATES** October 2011 - October 2015  
**AIM OF THE SCHOLARSHIP** Thesis project development  
**GRANTOR** Ministerio de Economía y Competitividad (Spanish Ministry of Economy and Competitiveness)

**DATES** November 2010 - October 2011  
**AIM OF THE SCHOLARSHIP** LLM in Public Law  
**GRANTOR** Universidad Carlos III, Madrid

## Publications

- YEAR** 2018 (expected)  
**TITLE** Elimination of Double Taxation in the European Union: Former Article 293 TEEC, EU Competences and Controversial Aspects of the Arbitration Directive  
**REFERENCE** /in/ ALMUDÍ; FERRERAS; HERNÁNDEZ (dirs.) "Combating Tax Avoidance in the EU: Harmonisation and Cooperation in Direct Taxation" (Alphen aan den Rijn: Kluwer Law International) *Forthcoming*
- YEAR** 2018 (expected)  
**TITLE** Consideraciones críticas sobre las normas de atribución de beneficios a establecimientos permanentes en el IRNR (Critical Considerations on the Attribution of Profits to Permanent Establishments Rules on the Spanish Non-Resident Income Tax)  
**REFERENCE** Civitas. Revista Española de Derecho Financiero. *Forthcoming*
- YEAR** 2018  
**TITLE** "La eliminación de la doble imposición en la Unión Europea: el antiguo art. 293, competencias de la Unión y aspectos controvertidos de la Directiva de Arbitraje" (Elimination of Double Taxation within the European Union: Former Art.293, EU Competences and Controversial Aspects of the Arbitration Directive)  
**REFERENCE** /in/ ALMUDÍ; FERRERAS; HERNÁNDEZ (dirs.) *La lucha contra la elusión fiscal en la Unión Europea: armonización y cooperación en materia de fiscalidad directa* (Cizur Menor: Aranzadi), *forthcoming*
- YEAR** 2018  
**TITLE** "The Arm's Length Standard and Tax Justice: Reflections on the Present and the Future of Transfer Pricing"  
**REFERENCE** World Tax Journal, volume 10, number 3
- YEAR** 2018  
**TITLE** *Transactional Adjustments in Transfer Pricing*  
**REFERENCE** Amsterdam - International Bureau of Fiscal Documentation (IBFD). ISBN: 978-90-8722-435-6

- YEAR** 2017  
**TITLE** "El desconocimiento de operaciones vinculadas en el ámbito de los convenios para evitar la doble imposición: una crítica a la doctrina vertida por la Audiencia Nacional y el Tribunal Supremo" (The Disregard of Controlled Transactions within Double Tax Conventions: a Critique to the Case Law of the Spanish Audiencia Nacional and Tribunal Supremo)  
**REFERENCE** Quincena Fiscal, n.11, p. 35-57
- YEAR** 2017  
**TITLE** "Los cambios de los principios del Transfer Pricing en BEPS (Acciones 8-10): ¿cambio o evolución?" (Changes in Ttransfer Pricing Rules after BEPS (Actions 8 to 10) ¿Change or Evolution?)  
**REFERENCE** /in/ ALMUDÍ; FERRERAS; HERNÁNDEZ (dirs.) *El plan de acción sobre erosión de bases imponibles y trasado de beneficios: G-20, OCDE y Unión Europea* (Cizur Menor: Aranzadi), p. 131-148
- YEAR** 2017  
**TITLE** "La normativa de atribución de rentas a establecimientos permanentes en Colombia" (Attribution of Profits to Permanent Establishments in Colombian Tax Law)  
**REFERENCE** Revista de Derecho Fiscal n.9, Universidad Externado de Colombia, p.43-62
- YEAR** 2016  
**TITLE** "The Proposal for an EU Anti-avoidance Directive: Some Preliminary Thoughts"  
**REFERENCE** EC Tax Review n.4, p. 117-131 (With Leopoldo Parada and Paloma Schwarz)
- YEAR** 2015  
**TITLE** "Public Comments to the Discussion Draft on Action 8: Hard-To-Value-Intangibles"  
**REFERENCE** Available at <http://www.oecd.org/ctp/transfer-pricing/public-comments-beps-action-8-hard-to-value-intangibles.pdf>, p. 5-9
- YEAR** 2015  
**TITLE** "Public Comment to the Discussion Draft on Actions 8, 9 and 10: Revisions to Chapter I of the Transfer Pricing Guidelines (Including Risk, Recharacterisation and Special Measures) of the BEPS Action Plan (with Prof. Juan Zornoza, Carlos III University, Madrid)"  
**REFERENCE** Available at <http://www.oecd.org/ctp/transfer-pricing/public-comments-actions-8-9-10-chapter-1-TP-Guidelines-risk-recharacterisation-special-measures-part2.pdf>, p. 509-515

- YEAR** 2014  
**TITLE** "Aspectos tributarios relativos al contrato de arbitraje" (Tax Law Aspects of Spanish Arbitration Contracts)  
**REFERENCE** /in/ YZQUIERDO TOLSADA Tratado de contratos. Tomo VII: contratos dirigidos a solucionar controversias jurídicas (Cizur Menor: Aranzadi), p. 216-232
- YEAR** 2014  
**TITLE** "Aspectos tributarios relativos al contrato de mediación" (Tax Law Aspects of Spanish Mediation Contracts)  
**REFERENCE** /in/ YZQUIERDO TOLSADA Tratado de contratos. Tomo VII: contratos dirigidos a solucionar controversias jurídicas (Cizur Menor: Aranzadi), p. 513-514
- YEAR** 2014  
**TITLE** "Aspectos tributarios relativos al contrato de transacción" (Tax Law Aspects of Spanish Transactional Contracts)  
**REFERENCE** /in/ YZQUIERDO TOLSADA Tratado de contratos. Tomo VII: contratos dirigidos a solucionar controversias jurídicas (Cizur Menor: Aranzadi), p. 107-118
- YEAR** 2012  
**TITLE** "Los criterios para dirimir la doble residencia internacional en la jurisprudencia española" (Double Residence Tie Break Rules on International Tax Law as Applied by the Spanish Case Law)  
**REFERENCE** Quincena Fiscal, n.9, p. 87-107

## Participation in scientific events

- DATE** 2018 June 15th  
**TITLE** Conference on Presumptive Income Taxation  
**VENUE** Università di Milano-Bicocca (Milano, Italy)  
**ORGANIZED BY** Università di Milano-Bicocca  
**TYPE OF PARTICIPATION** Lecturer: "Estimated or Indirect Income Tax Assessments. The Spanish Tax System"
- DATE** 2018 March 22nd  
**EVENT TITLE** Implicaciones prácticas del paquete de lucha contra la elusión de la UE  
**VENUE** Universidad Pontificia Comillas - ICADE (Madrid, Spain)  
**ORGANIZED BY** Universidad Pontificia Comillas - ICADE  
**TYPE OF PARTICIPATION** Lecturer: "Futuro de la Fiscalidad Europea: código de conducta, DOTAS, IVA" (The Future of Taxation in the EU: Code of Conduct, DOTAS, VAT)
- DATE** 2018 January 15th, 16th  
**EVENT TITLE** Max Planck European Postdoctoral Conference on Tax Law  
**VENUE** Max Planck Institute for Tax Law and Public Finance (Munich, Germany)  
**ORGANIZED BY** Max Planck Institute for Tax Law and Public Finance  
**TYPE OF PARTICIPATION** Lecturer: "International Tax Soft Law Instruments: the Futility of the Static vs. Dynamic Interpretation Debate"
- DATE** 2018 March 20th  
**EVENT TITLE** Encuentros de Fiscalidad Internacional  
**VENUE** Centro de Negocios Negocenter (Madrid, Spain)  
**ORGANIZED BY** Asociación Española de Derecho financiero (AEDF-IFA)  
**TYPE OF PARTICIPATION** Lecturer: "Precios de transferencia y financiación intragrupo" (Transfer Pricing and Intra-Group Finance)
- DATE** 2017 November 6th-10th  
**EVENT TITLE** OITI Annual Meeting  
**VENUE** Universidad de Chile (Santiago de Chile, Chile)  
**ORGANIZED BY** Ibero-American Observatory of International Taxation - Universidad de Chile  
**TYPE OF PARTICIPATION** Lecturer: "Transfer Pricing and Commodities" (Nov. 9th) and "Commentary on the Ibero-American DTC network: art.7 - business profits" (Nov. 10th)

**DATE** 2017 May 16th  
**TITLE** "La reforma del Impuesto sobre Sociedades en el RDL 3/2016. Problemas constitucionales, comunitarios y convencionales" (Spanish Corporate Income Tax Law Reform through RDL 3/2016. Constitutional, EU and DTC Issues)  
**VENUE** Universidad Carlos III de Madrid (Madrid, Spain)  
**ORGANIZED BY** PWC Chair on International Business Tax Law - Tax Law Institute, Universidad Carlos III de Madrid  
**TYPE OF PARTICIPATION** Organizer

**DATE** 2017 May 3rd-5th  
**EVENT TITLE** IBFD Post Doctoral Meeting  
**VENUE** International Bureau of Fiscal Documentation, Amsterdam (The Netherlands)  
**ORGANIZED BY** International Bureau of Fiscal Documentation  
**TYPE OF PARTICIPATION** Lecturer: ""The Arm's Length Principle, Ability to Pay, Simplicity and Tax Justice: Reflections on the Present and the Future of Transfer Pricing" (May 3rd) and "State Aid, tax Rulings and Transfer Pricing, Building Standards to Assess the EC Novel Approach on the Subject Matter" (May 4th)

**DATE** 2017 April 27th  
**EVENT TITLE** Seminario de doctorandos en Derecho financiero y tributario nacional e internacional (Tax Law PhD Candidates' Seminar)  
**VENUE** Universidad Carlos III de Madrid (Madrid, Spain)  
**ORGANIZED BY** PWC Chair on International Business Tax Law - Tax Law Institute, Universidad Carlos III de Madrid  
**TYPE OF PARTICIPATION** Discussant to presentations by PhD candidates in tax law

**DATE** 2017 April 14th  
**EVENT TITLE** Seminar, LLM in International Taxation  
**VENUE** University of Florida, Levin College of Law (Gainesville FL, United States)  
**ORGANIZED BY** LLM in International Taxation, University of Florida, Levin College of Law  
**TYPE OF PARTICIPATION** Lecturer: "The Arm's Length Principle and Tax Justice: Reflections on the Present and the Future of Transfer Pricing"

**DATE** 2016 October 24th-28th  
**EVENT TITLE** OITI Annual Meeting  
**VENUE** Universidade de São Paulo (São Paulo, Brasil)  
**ORGANIZED BY** Ibero-American Observatory of International Taxation - Universidad de São Paulo  
**TYPE OF PARTICIPATION** Lecturer: "Transfer Pricing and EU State Aid"

**DATE** 2016 May 12th  
**TITLE** "La internacionalización de la empresa frente a los cambios en la fiscalidad internacional" (The Internationalization of Businesses and Changes in International Tax Law)  
**VENUE** Universidad Carlos III de Madrid (Madrid, Spain)  
**ORGANIZED BY** PWC Chair on International Business Tax Law - Tax Law Institute, Universidad Carlos III de Madrid  
**TYPE OF PARTICIPATION** Organizer

**DATE** 2015 October 19th-23rd  
**EVENT TITLE** OITI Annual Meeting  
**VENUE** Universidad Externado de Colombia (Bogotá, Colombia)  
**ORGANIZED BY** Ibero-American Observatory of International Taxation - Universidad Externado de Colombia  
**TYPE OF PARTICIPATION** Lecturer: "El desconocimiento de operaciones vinculadas en el marco de la normativa sobre precios de transferencia" (The Disregard of Controlled Transactions within Transfer Pricing)

**DATE** 2015 September 10th  
**EVENT TITLE** MPI Seminar  
**VENUE** Max Planck Institute for Tax Law and Public Finance (Munich, Germany)  
**ORGANIZED BY** Max Planck Institute for Tax Law and Public Finance  
**TYPE OF PARTICIPATION** Lecturer: "Recharacterization in Transfer Pricing"

**DATE** 2015 September 10th  
**EVENT TITLE** Conference: "Recharacterization in Transfer Pricing"  
**VENUE** Università degli Studi di Bergamo (Bergamo, Germany)  
**ORGANIZED BY** Università degli Studi di Bergamo  
**TYPE OF PARTICIPATION** Lecturer

**DATE** 2015 March 11th  
**EVENT TITLE** Aplicación de las normas antiabuso en el ámbito interno e internacional (Enforcement of Anti-Abuse Rules within Domestic and International Scenarios)  
**VENUE** Universidad Carlos III de Madrid (Madrid, Spain)  
**ORGANIZED BY** PWC Chair on International Business Tax Law - Tax Law Institute, Universidad Carlos III de Madrid  
**TYPE OF PARTICIPATION** Organizer



**DATE** 2014 December 11th  
**TITLE** Aspectos internacionales de la reforma fiscal española (International Aspects of the Spanish Tax Reform)  
**VENUE** Universidad Carlos III de Madrid (Madrid, Spain)  
**ORGANIZED BY** PWC Chair on International Business Tax Law. Tax Law Institute - Universidad Carlos III de Madrid  
**TYPE OF PARTICIPATION** Organizer and lecturer: "El régimen de operaciones vinculadas en la reforma fiscal. Análisis del art.18.10 LIS" (Transfer Pricing Rules and the CIT Tax Reform. An Assessment of art.18.10 CITL)

**DATE** 2014 June 26th  
**EVENT TITLE** El plan BEPS: una visión iberoamericana (The BEPS Plan: an Ibero-American Insight)  
**VENUE** Universidad Carlos III de Madrid (Madrid, Spain)  
**ORGANIZED BY** PWC Chair on International Business Tax Law - Tax Law Institute, Universidad Carlos III de Madrid  
**TYPE OF PARTICIPATION** Organizer

**DATE** 2014 June 16th-20th  
**EVENT TITLE** GREIT Summer Course on BEPS and Tax Good Governance  
**VENUE** Universidade de Lisboa (Lisboa, Portugal)  
**ORGANIZED BY** Group of Research on European and International Taxation (GREIT) - Universidade De Lisboa.  
**TYPE OF PARTICIPATION** Panelist: Transactional Adjustments in International Transfer Pricing

**DATE** 2014 June 9th-13th  
**EVENT TITLE** High Level Course on ECJ Tax Law / Seminar on International and EU Tax Law  
**VENUE** Universidad de Valencia (Valencia, Spain)  
**ORGANIZED BY** Jean Monnet Chair: EU law and taxation (Chair: Prof. Dr. Alfredo García Prats)  
**TYPE OF PARTICIPATION** Panelist: Transactional Adjustments in International Transfer Pricing

**DATE** 2104 May 26th  
**EVENT TITLE** Seminario de estudiantes de doctorado en derecho tributario internacional (Doctoral Students Seminar on International Tax Law)  
**VENUE** Universidad Autónoma de Madrid  
**ORGANIZED BY** Universidad Carlos III - Universidad Pontificia Comillas (ICADE) - Universidad Autónoma de Madrid  
**TYPE OF PARTICIPATION** Lecturer: "El ajuste transaccional en operaciones vinculadas internacionales" (Transactional Adjustments in International Transfer Pricing)

**DATE** 2014 March 13th-14th  
**TITLE** El Plan BEPS (The BEPS Plan)  
**VENUE** Universidad Carlos III de Madrid (Madrid, Spain)  
**ORGANIZED BY** PWC Chair on International Business Tax Law - Tax Law Institute, Universidad Carlos III de Madrid  
**TYPE OF PARTICIPATION** Organizer

**DATE** 2013 June 9th-11th  
**EVENT TITLE** 2013 Research Students / Early Career Scholars Meeting  
**VENUE** International Bureau of Fiscal Documentation (Amsterdam, The Netherlands)  
**ORGANIZED BY** International Bureau of Fiscal Documentation  
**TYPE OF PARTICIPATION** Lecturer: "Non Recognition of Actual Transactions Undertaken in Transfer Pricing Scenarios"

**DATE** 2013 May 29th  
**EVENT TITLE** Fiscalidad internacional de cánones: concepto, problemas de valoración y cláusulas anti-abuso (Royalties in International Taxation: Concept, Valuation Issues and Anti Abuse Clauses)  
**VENUE** Universidad Carlos III de Madrid (Madrid, Spain)  
**ORGANIZED BY** PWC Chair on International Business Tax Law - Ibero-American Observatory of International Taxation - Tax Law Institute, Universidad Carlos III de Madrid  
**TYPE OF PARTICIPATION** Organizer

**DATE** 2012 December 5th  
**EVENT TITLE** "Resolución de conflictos en fiscalidad internacional: procedimiento amistoso y conflictos en materia de precios de transferencia" (Dispute Resolution in International Tax Law: the Mutual Agreement Procedure and Transfer Pricing Conflicts).  
**VENUE** Universidad Carlos III de Madrid (Madrid, Spain)  
**ORGANIZED BY** PWC Chair on International Business Tax Law - Tax Law Institute, Universidad Carlos III de Madrid  
**TYPE OF PARTICIPATION** Organizer

**DATE** 2012 September 13th-14th  
**EVENT TITLE** Litigating EU Tax Law in International, National and Non-EU National Courts  
**VENUE** Instituto de Empresa (Madrid, Spain)  
**ORGANIZED BY** Group of Research on European and International Taxation (GREIT) - Universidade De Lisboa  
**TYPE OF PARTICIPATION** Poster program panelist: "Non-Recognition of Actual Transactions Undertaken in Transfer Pricing Scenarios"

**DATE** 2012 May 31st - June 2nd  
**EVENT TITLE** EATLP 2012 Rotterdam Congress  
**VENUE** Erasmus University (Rotterdam, The Netherlands)  
**ORGANIZED BY** European Association of Tax Law Professors (EATLP)  
**TYPE OF PARTICIPATION** Poster program panelist: "Non-Recognition of Actual Transactions Undertaken in Transfer Pricing Scenarios"

**DATE** 2012 May 30th  
**EVENT TITLE** Las entidades holding como instrumento de planificación fiscal internacional: referencia a las ETVE como vehículo para la canalización de inversiones en Iberoamérica" (Holding Entities as an International Tax Planning Instrument: ETVEs as a Vehicle to Conduct Investment in Ibero-America)  
**VENUE** Universidad Carlos III de Madrid (Madrid, Spain)  
**ORGANIZED BY** PWC Chair on International Business Tax Law - Ibero-American Observatory of International Taxation - Tax Law Institute, Universidad Carlos III de Madrid  
**TYPE OF PARTICIPATION** Organizer

**DATE** 2012 March 23rd  
**EVENT TITLE** Fiscalidad de las entidades sin ánimo de lucro" (Tax treatment of Charities)  
**VENUE** Universidad Carlos III de Madrid (Madrid, Spain)  
**ORGANIZED BY** PWC Chair on International Business Tax Law - EATLP Spanish Branch - Tax Law Institute, Universidad Carlos III de Madrid  
**TYPE OF PARTICIPATION** Organizer

**DATE** 2011 December 16th  
**EVENT TITLE** Las normas generales y específicas anti-elusión en los contextos nacional, europeo e internacional (GAARs and SAARs in the Domestic, EU and International Context)  
**VENUE** Universidad Carlos III de Madrid (Madrid, Spain)  
**ORGANIZED BY** PWC Chair on International Business Tax Law - Tax Law Institute, Universidad Carlos III de Madrid  
**TYPE OF PARTICIPATION** Organizer

**DATE** 2011 May 23rd  
**EVENT TITLE** Aspectos controvertidos sobre precios de transferencia (Transfer Pricing Controversial Topics)  
**VENUE** Universidad Carlos III de Madrid (Madrid, Spain)  
**ORGANIZED BY** PWC Chair on International Business Tax Law - Tax Law Institute, Universidad Carlos III de Madrid  
**TYPE OF PARTICIPATION** Organizer

**DATE** 2010 December 16th-17th  
**EVENT TITLE** Las normas antiabuso en derecho tributario (Anti-abuse Rules in Tax Law).  
**VENUE** Universidad Carlos III de Madrid (Madrid, Spain)  
**ORGANIZED BY** PWC Chair on International Business Tax Law - Tax Law Institute, Universidad Carlos III de Madrid  
**TYPE OF PARTICIPATION** Organizer

## Foreign Research Stays

**DATE** 2017 July 1st - September 29th  
**INSTITUTION** Max Planck Institute for Tax Law and Public Finance (Munich, Germany)

**DATE** 2015 June 1st - September 30th  
**INSTITUTION** Max Planck Institute for Tax Law and Public Finance (Munich, Germany)

**DATE** 2014 July 2nd - August 29th  
**INSTITUTION** Institute for Austrian and International Tax Law, Wirtschaftsuniversität Wien (WU) (Vienna, Austria)

**DATE** 2013 July 1st - October 1st  
**INSTITUTION** International Bureau of Fiscal Documentation (Amsterdam, The Netherlands)

**DATE** 2012 July 1st - September 1st  
**INSTITUTION** Institut für Steuerrecht, Westfälisches Wilhelms Universität Münster (Münster, Germany)

## Participation in research projects

**DATE** 2018 January - 2021 December  
**TITLE AND REFERENCE** "La fiscalidad internacional tras BEPS. ¿Son las nuevas reglas y propuestas adecuadas para todos los Estados?" (Post-BEPS International Taxation. Are the New Rules and Proposals Adequate to All Jurisdictions?). Reference number DER2013-47912-P  
**LEAD RESEARCHER** Prof. Dr. Juan Zornoza Pérez  
**FINANCING INSTITUTION** Ministerio de Economía y Competitividad (Spanish Ministry on Economy and Competitiveness)

**DATE** 2014 January - 2017 June  
**TITLE AND REFERENCE** "Repensando la estructura y conceptos de la fiscalidad internacional" (Rethinking the structure and concepts of international taxation). Reference number DER2013-47912-P  
**LEAD RESEARCHER** Prof. Dr. Juan Zornoza Pérez  
**FINANCING INSTITUTION** Ministerio de Economía y Competitividad (Spanish Ministry on Economy and Competitiveness)

**DATE** 2011 January - 2014 June  
**TITLE AND REFERENCE** "La fiscalidad directa en la Unión Europea: entre competencia y convergencia" (Direct Tax within the EU: Competition versus Convergence). Reference number DER2010-20000  
**LEAD RESEARCHER** Prof. Dr. Juan Zornoza Pérez  
**FINANCING INSTITUTION** Ministerio de Ciencia e Innovación (Spanish Ministry on Science and Innovation)

## Lectures on Tax Law

### *Undergraduate level*

**SUBJECT** Spanish tax law I: Constitutional principles of tax law; theory of taxation; General Tax Code regulations; assessment and collection procedures (5 ECTS) (in Spanish) - Universidad Carlos III de Madrid

**GROUPS** 1st semester 2016/17, Law-Economics (double degree)  
1st semester 2015/16, Law-Economics (double degree)  
2nd semester 2014/15, Law-Political Sciences (double degree)  
1st semester 2014/15, Law-Economics (double degree)  
2nd semester 2012/13, Law

**SUBJECT** Spanish tax law II: Spanish Personal Income Tax (PIT), Corporate Income Tax (CIT), Non-Residents Withholding Tax (WHT), Value Added Tax (VAT) (5 ECTS) (in Spanish) - Universidad Carlos III de Madrid

**GROUPS** 2nd semester, 2017/18, Law-Economics (double degree)  
2nd semester, 2016/17, Law-Economics (double degree)  
2nd semester, 2015/16, Law-Economics (double degree)  
1st semester 2015/16, Law-Political Sciences (double degree)  
2nd semester, 2013/14, Law-Economics (double degree)  
1st semester 2012/13, Law

**SUBJECT** International Tax Law (3 ECTS) - Universidad Carlos III de Madrid

**GROUPS** 1st semester, 2017/18, Law, Carlos III University (in English)  
1st semester, 2015/16, Law, Carlos III University (in Spanish)

1st semester, 2013/14, Law, Carlos III University (in Spanish)

*LLM level*

- EDITION** 2017/18  
**PROGRAM** LLM on International Advocacy  
**INSTITUTION** Universidad Carlos III de Madrid  
**SUBJECT** International Tax Law. Double Tax Conventions  
**LANGUAGE** English  
**DURATION** 9 hours
- EDITION** 2017/18  
**PROGRAM** LLM on European Law  
**INSTITUTION** Universidad Carlos III de Madrid  
**SUBJECT** European Tax Law  
**LANGUAGE** English  
**DURATION** 10 hours
- EDITION** 2017/18  
**PROGRAM** Master en Acceso al Ejercicio de la Abogacía (LLM on Advocacy)  
**INSTITUTION** Universidad Carlos III de Madrid  
**SUBJECT** -Introducción al Derecho contable (Introduction to Accounting Law)  
-Obligaciones fiscales y contables del abogado (Tax and Accounting Duties of Attorneys).  
-Procedimiento de inspección: estimación indirecta de bases imponibles y procedimiento especial de declaración de conflicto en la norma tributaria (Tax Inspection Procedures: Indirect Calculation of the Taxable Base and the Special Procedure to Apply the Spanish GAAR)  
**LANGUAGE** Spanish  
**DURATION** 9 hours
- EDITION** 2017/18, 2016/17, 2015/16  
**PROGRAM** Master en Derecho Tributario (LLM on Tax Law)  
**INSTITUTION** ISDE Madrid  
**SUBJECT** Derecho Fiscal Internacional. Convenios de Doble Imposición (International Tax Law. Double Tax Conventions)  
**LANGUAGE** Spanish  
**DURATION** 9 hours (each edition)

## Project coordination

### *LLM programs*

|                    |   |
|--------------------|---|
| <b>DATE</b>        | 2017 November - 2018 January  |
| <b>FIELD</b>       | Coordinator of the subject "International Taxation"   |
| <b>PROGRAM</b>     | LLM on International Advocacy   |
| <b>INSTITUTION</b> | Universidad Carlos III de Madrid  |
| <b>TASKS</b>       | Elaboration of the syllabus, coordination of lecturers, delineation of the evaluation system  |
| <b>DATE</b>        | 2017 December - 2018 February   |
| <b>FIELD</b>       | Coordinator of the subject "Introducción a la contabilidad" (Introduction to accounting)  |
| <b>PROGRAM</b>     | Master en Acceso al Ejercicio de la Abogacía (LLM on Advocacy)  |
| <b>INSTITUTION</b> | Universidad Carlos III de Madrid  |
| <b>TASKS</b>       | Elaboration of the syllabus, coordination of lecturers, delineation of the evaluation system  |
| <b>DATE</b>        | 2017 June onwards   |
| <b>FIELD</b>       | General Coordinator   |
| <b>PROGRAM</b>     | Master en Tributación (LLM on Taxation) (to be launched in September 2018)  |
| <b>INSTITUTION</b> | Universidad Carlos III de Madrid  |
| <b>TASKS</b>       | Elaboration of the program, coordination of tasks towards official validation of the LLM by competent public bodies, coordination of the board of advisors meetings, coordination of lecturers, delineation of the evaluation system. |

### *Supervision of undergraduate final papers*

|                     |   |
|---------------------|---|
| <b>DEFENSE DATE</b> | June 2018   |
| <b>TITLE</b>        | "El régimen de transparencia fiscal tras la Directiva Anti-abuso" (The Spanish Controlled Foreign Companies Regime after ATAD)                                    |
| <b>DEFENSE DATE</b> | June 2018   |
| <b>TITLE</b>        | "Empirical Evidence in Tax Treaties: In search for the 'Hidden Tax Treaty Model' - Spain". Coordinated by the International Bureau of Fiscal Documentation (IBFD) |

**DEFENSE DATE** 2016 June  
**TITLE** "Las entidades cash box en el ámbito del régimen internacional de precios de transferencia" (Cash box entities in the framework of international transfer pricing rules). First prize awarded paper at the International tax law category by ISDE (Instituto Superior de Derecho y Empresa)

**DEFENSE DATE** 2015 January  
**TITLE** "Atribución de beneficios generados por activos intangibles en el marco de precios de transferencia" (Attribution of benefits derived by intangible assets in the framework of transfer pricing rules)

*Participation in Moot Courts  
(Supervisor and coach)*

**EDITIONS** 2014/15 - 2016/17  
**MOOT** Ibero-American Tax Moot Court  
**ORGANIZED BY** Ibero-American Observatory of International Taxation  
**VENUES** Universidad Externado de Colombia (Bogotá, Colombia). Universidade de São Paulo (São Paulo, Brasil). Universidad de Chile (Santiago de Chile, Chile)

**EDITIONS** 2010/11 - 2015/16  
**MOOT** International and European Tax Moot Court Competition  
**ORGANIZED BY** University of Leuven, International Bureau of Fiscal Documentation (IBFD)  
**VENUE** University of Leuven (Leuven, Belgium)

**Other remarks**

- High fluency in English
- Basic knowledge of German
- Basic knowledge of Portuguese
- Peer reviewer, Publications of the Tax Law Institute, Universidad Externado, Colombia.
- Member of the Board, *Revista Jurídica de la UAM*, Universidad Autónoma de Madrid, Spain.
- Member of the Madrid Bar Association, col. n. 103726
- Member, Estudio Jurídico de la Universidad Carlos III de Madrid. Institute for the elaboration of legal opinions as an expert in the field of taxation

Updated in Madrid, 2018 August 7th.