



CURRICULUM VITAE

DR. AITOR NAVARRO, LL.M.

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Summary

Dr. Aitor Navarro, LL.M. is an Assistant Professor in Tax Law at Carlos III University, Madrid. He is specialized in transfer pricing, corporate taxation and international taxation matters and has published several contributions published by recognized publishers and international tax law journals such as the IBFD Doctoral Series, Kluwer Law International, World Tax Journal or EC Tax Review, among others. His book “Transactional Adjustments in Transfer Pricing” was awarded with the 2019 IBFD Frans Vanistendael Award for International Tax Law. He lectures regularly on Spanish tax law as well as European Union and International tax law in several undergraduate and LL.M. programs and he participates as a speaker in seminars and conferences, mostly at an international level. He is also the deputy director of the LL.M. in Taxation program at Carlos III University.

1. Education

1. June 2012 - May 2016, *Juris Doctor, unanimous summa cum laude distinction*. Universidad Carlos III de Madrid. Thesis title “Los ajustes transaccionales en la normativa sobre precios de transferencia” (Transactional Adjustments in Transfer Pricing), supervised by Prof. Dr. Juan Zornoza Pérez.
2. September 2010 - June 2012, *LLM in Public Law*, Universidad Carlos III, Madrid.
3. September 2006 - June 2010, *Degree in Law*, Universidad Pública de Navarra.

2. Research related activities

2.1. Publications

2.1.1. Books

1. A. Navarro, *El desconocimiento de operaciones vinculadas en el marco del principio de plena competencia del Artículo 18 de la Ley del Impuesto sobre Sociedades* (Instituto de Estudios Fiscales 2018) (The disregard of controlled transactions in the framework of the arm’s length principle enshrined in art.18 of the Spanish Corporate Income Tax Law).
2. A. Navarro, *Transactional Adjustments in Transfer Pricing* (IBFD 2018).

2.1.2. Book chapters

1. A. Navarro, *Transfer Pricing* /in/ Y. Brauner, *Research Handbook on International Tax Law* (Edward Elgar, forthcoming).
2. A. Báez Moreno & A. Navarro, *Spain* /in/ G. Bizioli et al. ed. *Corporate Taxation, Group Debt Funding and Base Erosion* (Kluwer Law International, 2020).
3. A. Navarro, *La atribución de beneficios a establecimientos permanentes de seguros en la red iberoamericana de convenios para evitar la doble imposición* /in/ A. Báez Moreno & J.M. Castro Arango ed., *Problemas de tributación internacional en Iberoamérica. Una visión desde los diez años del OITI* (Universidad Externado de Colombia, 2019) (The Attribution of Profits to Insurance Permanent Establishments in the Ibero-American Double Tax Treaty Network).
4. A. Navarro, *Elimination of Double Taxation in the European Union: Former Article 293 TEEC, EU Competences and Controversial Aspects of the Arbitration in Directive* /in/ J.M. Almudí Cid et al. ed., *Combating Tax Avoidance in the EU: Harmonization and Cooperation in Direct Taxation* (Kluwer Law International, 2019).
5. A. Navarro, *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* /in/ J.M. Almudí Cid et al. ed., *La armonización de las normas contra la elusión fiscal relativas a la fiscalidad directa en la Unión Europea* (Thomson Reuters Aranzadi, 2018) (The Elimination of Double Taxation within the European Union: Former Art.293, EU Competences and Controversial Aspects of the Arbitration Directive).
6. A. Navarro, *Capítulo 5. La modificación de las pautas sobre precios de transferencia en BEPS (acciones 8-10): ¿cambio o evolución?* /in/ J.M. Almudí Cid et al. ed., *El Plan De Acción Sobre Erosión De Bases Imponibles Y Traslado De Beneficios (BEPS): G-20, OCDE Y Unión Europea* (Thompson Reuters Aranzadi, 2017) (Changes in Transfer Pricing Rules after BEPS (Actions 8 to 10) ¿Change or Evolution?).
7. E. Pizarro Moreno & A. Navarro, *El Convenio Arbitral* /in/ M. Yzquierdo Tolsada et al. ed., *Contratos Civiles, Mercantiles, Públicos, Laborales E Internacionales, Con Sus Implicaciones Tributarias. Volumen 7: Contratos Dirigidos a Solucionar Controversias Jurídicas* (Thomson Reuters Aranzadi, 2014) (Arbitration Contracts in Spanish Private Law).
8. M.J. Ruiz García & A. Navarro, *El Contrato De Mediación De Disputas* /in/ M. Yzquierdo Tolsada et al. ed., *Contratos Civiles, Mercantiles, Públicos, Laborales E Internacionales, Con Sus Implicaciones Tributarias. Volumen 7: Contratos Dirigidos a Solucionar Controversias Jurídicas* (Thompson Reuters Aranzadi, 2014) (Mediation Contracts in Spanish Private Law).
9. E. López Barba & A. Navarro, *El Contrato De Transacción* /in/ M. Yzquierdo Tolsada et al. ed., *Contratos Civiles, Mercantiles, Públicos, Laborales E Internacionales, Con Sus Implicaciones Tributarias. Volumen 7: Contratos Dirigidos a Solucionar Controversias Jurídicas* (Thomson Reuters Aranzadi, 2014) (Settlement Contracts in Spanish Private Law).

2.1.3. Contributions in Tax Journals

1. A. Navarro, *Simplification in Transfer Pricing: a Plea for the Enactment of Rebuttable Predetermined Margins and Methods within Developing Countries* (forthcoming in Florida Tax Review).
2. A. Navarro, *Préstamos intragrupo en la normativa española sobre operaciones vinculadas del impuesto sobre sociedades*, Monográfico Nueva Fiscalidad (2019) (The Tax Treatment of Intra-Group Loans within the Spanish Transfer Pricing Rules Embedded in the Corporate Income Tax Law).
3. A. Navarro, *Consideraciones Críticas Sobre Las Normas De Atribución De Beneficios a Establecimientos Permanentes En El IRNR*, Civitas. Revista Española De Derecho Financiero 137 (2019) (A Critical Assessment on the Rules for the Attribution of Profits to Permanent Establishments Envisaged in the Spanish Non-Resident Income Tax Law).

4. A. Navarro, *The Arm's Length Standard and Tax Justice: Reflections on the Present and the Future of Transfer Pricing*, 10 World Tax Journal 351 (2018).
5. A. Navarro, *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*, Quincena Fiscal 35 (2017) (The Disregard of Controlled Transactions within Double Tax Conventions: a Critique to the Case Law of the Spanish Audiencia Nacional and Tribunal Supremo).
6. A. Navarro, *La Normativa De Atribución De Rentas a Establecimientos Permanentes En Colombia*, Revista De Derecho Fiscal 43 (2016) (Attribution of Profits to Permanent Establishments in Colombian Tax Law).
7. A. Navarro, L. Parada & P. Schwarz, *The Proposal for an EU Anti-Avoidance Directive: Some Preliminary Thoughts*, 25 EC Tax Review 117 (2016).
8. A. Navarro, *Los Criterios Para Dirimir La Doble Residencia Internacional En La Jurisprudencia Española*, Quincena Fiscal 87 (2012) (Criteria to Solve Double Tax Residence in Spanish Case Law).

2.2. Awards

1. 2018 Frans Vanistendael Award for International Tax Law, granted by the International Bureau of Fiscal Documentation, for the book *Transactional Adjustments in Transfer Pricing* (IBFD 2018).
2. 2017 Fernando Sainz de Bujanda award, granted by the Instituto de Estudios Fiscales (Ministerio de Hacienda) to the best thesis in tax law, for the thesis “Los ajustes transaccionales en la normativa sobre precios de transferencia” (Transactional Adjustments in Transfer Pricing).
3. 2016 Premio Extraordinario de Doctorado, granted by Carlos III University to outstanding theses, for the thesis “Los ajustes transaccionales en la normativa sobre precios de transferencia” (Transactional Adjustments in Transfer Pricing).

2.3. Scholarships

1. July - August 2019, scholarship granted by Carlos III University for a research stay at the Max Planck Institute of Tax Law and Public Finance (Munich - Germany)
2. July - September 2017, scholarship granted by the Max Planck Institute of Tax Law and Public Finance (Munich - Germany) for a research stay at this institution.
3. August - September 2015, scholarship granted by the Max Planck Institute of Tax Law and Public Finance (Munich - Germany) for a research stay at this institution
4. June - July 2015, scholarship granted by the Spanish Ministry of Economy and Competitiveness for a research stay at the Max Planck Institute of Tax Law and Public Finance (Munich - Germany).
5. July - August 2014, scholarship granted by the Spanish Ministry of Economy and Competitiveness for a research stay at the Institute for Austrian and International Tax Law, Wirtschaftsuniversität Wien (Vienna - Austria)
6. July - October 2013, scholarship granted by the Spanish Ministry of Economy and Competitiveness for a research stay at the International Bureau of Fiscal Documentation (IBFD) (Amsterdam, the Netherlands)
7. July - August 2012, scholarship granted by the Spanish Ministry of Economy and Competitiveness for a research stay at the Tax Law Institute of the Westfälisches-Wilhelms Universität Münster (Münster - Germany)
8. October 2011 - October 2015, scholarship granted by the Spanish Ministry of Economy and Competitiveness for a thesis project development
9. November 2010 - October 2011, scholarship granted by Carlos III University for studying the LLM in Public Law

2.4. Participation in research projects

1. 2018 January - 2021 December, research Project titled “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, led by Prof. Dr. Juan Zornoza Pérez, granted by the Spanish Ministry on Economy and Competitiveness.
2. 2014 January - 2017 June, research Project titled “Repensando la estructura y conceptos de la fiscalidad internacional” (Rethinking the structure and concepts of international taxation), reference number DER2013-47912-P, led by Prof. Dr. Juan Zornoza Pérez, granted by the Spanish Ministry on Economy and Competitiveness.
3. 2011 January - 2014 June, research Project titled “La fiscalidad directa en la Unión Europea: entre competencia y convergencia” (Direct Tax within the EU: Competition versus Convergence), reference number DER2010-20000, led by Prof. Dr. Juan Zornoza Pérez, granted by the Spanish Ministry on Economy and Competitiveness.

2.5. Research stays

1. 2019 April 15th - September 15th, Max Planck Institute for Tax Law and Public Finance (Munich, Germany)
2. 2017 July 1st - September 29th, Max Planck Institute for Tax Law and Public Finance (Munich, Germany)
3. 2015 June 1st - September 30th, Max Planck Institute for Tax Law and Public Finance (Munich, Germany)
4. 2014 July 2nd - August 29th, Institute for Austrian and International Tax Law, Wirtschaftsuniversität Wien (WU) (Vienna, Austria)
5. 2013 July 1st - October 1st, International Bureau of Fiscal Documentation (Amsterdam, The Netherlands)
6. 2012 July 1st - September 1st, Institut für Steuerrecht, Westfälisches Wilhelms Universität Münster (Münster, Germany)

2.6. Conferences and seminars

2.6.1. Participation as speaker

1. 2019 November 1st, speaker at the speaker at the 2019 OITI Annual Meeting, on “Precios de transferencia y financiación intragrupo” (Transfer pricing and intra-group financing). University of Florida Levin College of Law (Gainesville FL, United States).
2. 2019 September 26th, speaker at the MPI seminar titled “A critical appraisal on the European Union ATAD CFC rule (arts.7.2.b and 8.2). CFC or enhanced transfer pricing?”. Max Planck Institute for Tax Law and Public Finance (Munich, Germany).
3. 2019 June 21st, speaker at the XI International Tax Meeting, on “Los beneficios fiscales y los Convenios para evitar la doble imposición: ¿pérdida de recaudación sin sentido? Cláusulas tax sparing, matching credit, no discriminación y ampliación de beneficios” (Tax incentives and adouble tax treaties: senseless loss of revenue collection? Tax sparing, matching credit, non discrimination and most favoured nation treatment), as well as “Límites a los beneficios fiscales en el marco de la UE: Ayudas de Estado” (Limits to tax incentives in the framework of the European Union: State Aid). Universidad Externado de Colombia (Bogotá, Colombia).
4. 2019 June 19th, speaker at the conference “Régimen de precios de transferencia en el Derecho tributario” (Transfer Pricing in Tax Law). Consejo de Estado de Colombia, (Bogotá, Colombia).
5. 2019 June 13th, speaker at the conference “Planificación fiscal internacional en el contexto iberoamericano” (International Tax Planning in the Ibero-American context), on “La aplicación de los beneficios de los CDI en situaciones de doble no imposición” (the enforcement of double tax treaty benefits in double non-taxation scenarios). Universidad Pública de Navarra (Pamplona, Spain).

6. 2019 May 30th, speaker at the seminar titled “International Soft Law Instruments: The Futility of the Static vs. Dynamic Interpretation Debate”. Instituto Brasileiro de Direito Tributario (São Paulo, Brazil).
7. 2018 June 15th, speaker at the conference titled “Presumptive Income Taxation”, on “Estimated or Indirect Income Tax Assessments. The Spanish Tax System”. Università di Milano-Bicocca (Milano, Italy).
8. 2018 March 22nd, speaker at the seminar titled “Implicaciones prácticas del paquete de lucha contra la elusión de la UE” (Practical implications of the EU anti-tax avoidance package), on “Futuro de la Fiscalidad Europea: código de conducta, DOTAS, IVA” (The Future of Taxation in the EU: Code of Conduct, DOTAS, VAT). Universidad Pontificia Comillas - ICADE (Madrid, Spain).
9. 2018 January 15th, 16th, speaker at the Max Planck European Postdoctoral Conference on Tax Law, on “International Tax Soft Law Instruments: the Futility of the Static vs. Dynamic Interpretation Debate”. Max Planck Institute for Tax Law and Public Finance (Munich, Germany).
10. 2018 March 20th, speaker at the seminar titled “Encuentros de Fiscalidad Internacional” (International Tax Meetings), on “Precios de transferencia y financiación intragrupo” (Transfer Pricing and Intra-Group Finance). Asociación Española de Derecho Financiero (AEDF-IFA, Madrid, Spain),.
11. 2017 November 6th-10th, speaker at the 2017 OITI Annual Meeting, on “Transfer Pricing and Commodities” (Nov. 9th) and “Commentary on the Ibero-American DTC network: art.7 - business profits” (Nov. 10th). Universidad de Chile (Santiago de Chile, Chile).
12. 2017 May 3rd-5th, speaker at the IBFD Post Doctoral Meeting, on “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). International Bureau of Fiscal Documentation, (Amsterdam, The Netherlands).
13. 2017 April 27th, discussant to presentations by PhD candidates in tax law in the Tax Law PhD Candidates’ Seminar, Universidad Carlos III de Madrid (Madrid, Spain).
14. 2017 April 14th, speaker at a seminar organized in the UF LLM in International Taxation, on “The Arm’s Length Principle and Tax Justice: Reflections on the Present and the Future of Transfer Pricing”. University of Florida Levin College of Law (Gainesville FL, United States).
15. 2016 October 24th-28th, speaker at the 2016 OITI Annual Meeting, on “Transfer Pricing and EU State Aid”. Universidade de São Paulo (São Paulo, Brasil).
16. 2015 October 19th-23rd, speaker at the 2015 OITI Annual Meeting, on “El desconocimiento de operaciones vinculadas en el marco de la normativa sobre precios de transferencia” (The Disregard of Controlled Transactions within Transfer Pricing). Universidad Externado de Colombia (Bogotá, Colombia).
17. 2015 September 10th, speaker at the Max Planck Institute “Brownbag Lunch” seminar, on “Recharacterization in Transfer Pricing”. Max Planck Institute for Tax Law and Public Finance (Munich, Germany).
18. 2015 May 14th, speaker at the conference titled “Recharacterization in Transfer Pricing”, Università degli Studi di Bergamo (Bergamo, Italy).
19. 2014 December 11th, speaker at the conference titled “Aspectos internacionales de la reforma fiscal Española” (International Aspects of the Spanish Tax Reform), on “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). Universidad Carlos III de Madrid - PWC Chair on International Business Tax Law (Madrid, Spain).
20. 2014 June 16th-20th, speaker at the GREIT Summer Course on BEPS and Tax Good Governance, on “Transactional Adjustments in International Transfer Pricing”. Universidade de Lisboa (Lisboa, Portugal).
21. 2014 June 9th-13th, speaker at the Seminar on International and EU Tax Law, on “Transactional Adjustments in International Transfer Pricing”. Universidad de Valencia (Valencia, Spain).

22. 2104 May 26th, speaker at the Seminario de estudiantes de doctorado en derecho tributario internacional (Doctoral Students Seminar on International Tax Law), on “El ajuste transaccional en operaciones vinculadas internacionales” (Transactional Adjustments in International Transfer Pricing). Universidad Autónoma de Madrid (Madrid, Spain).
23. 2013 June 9th-11th, speaker at the IBFD 2013 Research Students / Early Career Scholars Meeting, on “Non Recognition of Actual Transactions Undertaken in Transfer Pricing Scenarios”. International Bureau of Fiscal Documentation (Amsterdam, The Netherlands).
24. 2012 September 13th-14th, poster programme panelist on the GREIT conference on “Litigating EU Tax Law in International, National and Non-EU National Courts”, on “Non-Recognition of Actual Transactions Undertaken in Transfer Pricing Scenarios”. Instituto de Empresa (Madrid, Spain).
25. 2012 May 31st - June 2nd, poster programme panelist on the 2012 EATLP Congress, on “Non-Recognition of Actual Transactions Undertaken in Transfer Pricing Scenarios”. Erasmus University (Rotterdam, The Netherlands).

2.6.2. Participation as a promoter - organizer

1. 2019 June 6th-8th, organizer of the 2019 EATLP annual conference. Universidad Carlos III de Madrid (Madrid, Spain).
2. 2017 May 16th, promoter of the conference titled “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), Universidad Carlos III de Madrid- PWC Chair on International Business Tax Law (Madrid, Spain).
3. 2016 May 12th, promoter of the conference titled “La internacionalización de la empresa frente a los cambios en la fiscalidad internacional” (The Internationalization of Businesses and Changes in International Tax Law), Universidad Carlos III de Madrid - PWC Chair on International Business Tax Law (Madrid, Spain).
4. 2015 March 11th, promoter of the conference titled “Aplicación de las normas antiabuso en el ámbito interno e internacional” (Enforcement of Anti-Abuse Rules within Domestic and International Scenarios), Universidad Carlos III de Madrid - PWC Chair on International Business Tax Law (Madrid, Spain).
5. 2014 June 26th, promoter of the conference titled “El plan BEPS: una visión iberoamericana” (The BEPS Plan: an Ibero-American Insight), Universidad Carlos III de Madrid - PWC Chair on International Business Tax Law (Madrid, Spain).
6. 2014 March 13th-14th, promoter of the conference titled “El Plan BEPS” (The BEPS Plan), Universidad Carlos III de Madrid - PWC Chair on International Business Tax Law (Madrid, Spain).
7. 2013 May 29th, promoter of the conference titled “Fiscalidad internacional de cánones: concepto, problemas de valoración y cláusulas anti-abuso” (Royalties in International Taxation: Concept, Valuation Issues and Anti Abuse Clauses), Universidad Carlos III de Madrid - PWC Chair on International Business Tax Law (Madrid, Spain).
8. 2012 December 5th, promoter of the conference titled “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), Universidad Carlos III de Madrid - PWC Chair on International Business Tax Law (Madrid, Spain).
9. 2012 May 30th, promoter of the conference titled “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), Universidad Carlos III de Madrid - PWC Chair on International Business Tax Law (Madrid, Spain).
10. 2012 March 23rd, promoter of the conference titled “Fiscalidad de las entidades sin ánimo de lucro” (Tax treatment of Charities), Universidad Carlos III de Madrid - PWC Chair on International Business Tax Law – EATLP Spanish Branch (Madrid, Spain).

11. 2011 December 16th, promoter of the conference titled “Las normas generales y específicas anti-elusión en los contextos nacional, europeo e internacional” (GAARs and SAARs in the Domestic, EU and International Context), Universidad Carlos III de Madrid - PWC Chair on International Business Tax Law (Madrid, Spain).
12. 2011 May 23rd, promoter of the conference titled “Aspectos controvertidos sobre precios de transferencia” (Transfer Pricing Controversial Topics), Universidad Carlos III de Madrid - PWC Chair on International Business Tax Law (Madrid, Spain).
13. 2010 December 16th-17th, promoter of the conference titled “Las normas antiabuso en derecho tributario” (Anti-abuse Rules in Tax Law), Universidad Carlos III de Madrid - PWC Chair on International Business Tax Law (Madrid, Spain).

3. Lectures

3.1. Undergraduate level

3.1.1. Carlos III University, Madrid

1. El Gasto Público y los Recursos para su Financiación (Spanish tax law I): Constitutional principles of tax law; theory of taxation; General Tax Code regulations; assessment and collection procedures (5 ECTS) (taught in Spanish)
 - 2016/17, 1st semester, double degree on Law and Economics (54 hours)
 - 2015/16, 1st semester, double degree on Law and Economics (27 hours)
 - 2014/15, 2nd semester, double degree on Law and Political Sciences (27 hours)
 - 2014/15, 1st semester, double degree on Law and Economics (27 hours)
 - 2012/13, 2nd semester, degree on Law (27 hours)
2. Sistema Tributario Español (Spanish tax law II): Spanish Personal Income Tax (PIT), Corporate Income Tax (CIT), Non-Residents Withholding Tax (WHT), Value Added Tax (VAT) (5 ECTS) (taught in Spanish)
 - 2019/20, 2nd semester, double degree on Law and Business Administration (81 hours)
 - 2019/20, 2nd semester, double degree on Law and Economics (54 hours)
 - 2018/19, 2nd semester, double degree on Law and Economics (54 hours)
 - 2018/19, 1st semester, double degree on Law and Political Sciences (54 hours)
 - 2018/19, 1st semester, degree on Law (54 hours)
 - 2017/18, 2nd semester, double degree on Law and Economics (54 hours)
 - 2016/17, 2nd semester, double degree on Law and Economics (54 hours)
 - 2015/16, 2nd semester, double degree on Law and Economics (54 hours)
 - 2015/16, 1st semester, double degree on Law and Political Sciences (27 hours)
 - 2013/14, 2nd semester, double degree on Law and Economics (27 hours)
 - 2012/13, 1st semester, degree on Law (81 hours)
3. Fiscalidad Internacional (International Tax Law) (3 ECTS)
 - 2019/20, 1st semester, degree on Law (taught in Spanish) (30 hours)
 - 2017/18, 1st semester, degree on Law (taught in English) (30 hours)
 - 2015/16, 1st semester, degree on Law (taught in Spanish) (30 hours)
 - 2013/14, 1st semester, degree on Law (taught in Spanish) (30 hours)

3.1.2. ESCP Business School

International & EU Business Law and Taxation: introduction to taxation, international tax law, European Union tax law, anti-abuse rules, digital economy taxation, taxes on consumption (taught in English)

- 2019/20, 2nd semester, Bachelor in Management (72 hours)
- 2018/19, 2nd semester, Bachelor in Management (54 hours)

3.2. Masters level

3.2.1. Carlos III University

1. Máster en el Acceso al Ejercicio de la Abogacía (LLM in Attorney at Law) (taught in Spanish)
 - Attorney Practice: organizational aspects, ethical and legal obligations:
 - 2019/20 Accounting and tax obligations of attorneys (3 hours)
 - 2018/19 Accounting and tax obligations of attorneys (6 hours)
 - 2017/18 Accounting and tax obligations of attorneys (3 hours)
 - Introduction to Accounting:
 - 2019/20 Introduction to accounting law; formal obligations (3 hours)
 - 2018/19 Introduction to accounting law; formal obligations (3 hours)
 - 2017/18 Introduction to accounting law; accounting books; formal obligations (7,5 hours)
 - 2016/17 Formal obligations (1,5 hours)
 - Tax Procedures:
 - 2019/20 Special tax procedures (1,5 hours)
 - 2018/19 Special tax procedures (1,5 hours)
 - 2017/18 Special tax procedures; global case on Spanish tax procedures (4,5 hours)
2. Máster en Abogacía Internacional (LLM in International Advocacy) (taught in English)
 - International taxation:
 - 2019/20 Spanish rules on source and residence; introduction to double tax conventions; subjective and objective scope, allocation rules: business profits (9 hours)
 - 2018/19 Spanish rules on source and residence; introduction to double tax conventions; subjective and objective scope, allocation rules: business profits (9 hours)
 - 2017/18 Spanish rules on source and residence; introduction to double tax conventions; subjective and objective scope, allocation rules: business profits, passive income, capital gains (9 hours)
3. Máster en Derecho de la Unión Europea (LLM in European Union Law) (taught in Spanish)
 - European Union Tax Law:
 - 2019/20 Negative integration: Fundamental Freedoms and State Aid (14 hours)
 - 2018/19 Negative integration: Fundamental Freedoms and State Aid (14 hours)
 - 2017/18 Negative integration: Fundamental Freedoms and State Aid (8 hours)
4. Máster Internacional en Administración y Dirección de Empresas (International MBA) (taught in Spanish)
 - International Taxation:
 - 2019/20 Introduction to international tax law; double tax conventions (4 hours)
 - 2018/19 Introduction to international tax law; double tax conventions (4 hours)
 - 2017/18 Introduction to international tax law; double tax conventions (4 hours)
 - 2016/17 Introduction to international tax law; double tax conventions (4 hours)
 - 2015/16 Introduction to international tax law; double tax conventions (4 hours)
5. Máster en Tributación (LLM in Taxation) (taught in Spanish)
 - Corporate taxation I:
 - 2019/20 Introduction to corporate taxation; subjective scope; interest limitation rule (4,5 hours)
 - 2018/19 Introduction to corporate taxation; subjective scope; interest limitation rule; SME special regime; formal obligations (7,5 hours)

- Double Tax Conventions:
 - 2019/20 Introduction to double tax conventions; subjective scope; attribution of profits to permanent establishments (9 hours)
 - 2018/19 Subjective scope; attribution of profits to permanent establishments (7,5 hours)
- Tax procedures I:
 - 2019/20 Common rules to tax procedures (3 hours)
 - 2018/19 Common rules to tax procedures (4,5 hours)

3.2.2. Externado University of Colombia (taught in Spanish)

1. Especialización en Derecho tributario internacional (Specialization course on international tax law) (taught in Spanish)
 - Andean Community Tax Law
 - 2018/19 (4 hours)
 - DTC rules rules on the allocation of taxing rights
 - 2018/19 (4 hours)
 - Transfer pricing
 - 2019/20 (13 hours)

3.3.3. Instituto Brasileiro de Direito Tributario (taught in English)

1. Curso de Especialização em Direito Tributário Internacional (Specialization course on international tax law) (taught in English)
 - Transfer pricing
 - 2018/19 (9 hours)

3.3.4. Instituto de Empresa (IE)

1. LLM in Global Taxation (taught in English)
 - International Tax Disputes
 - 2018/19 Mutual Agreement Procedures and Arbitration clauses in DTCs and the MLC (6 hours)

3.3.5. Instituto Superior de Derecho y Economía (ISDE)

1. Máster de fiscalidad internacional (LLM in International Taxation) (taught in Spanish):
 - International taxation:
 - 2016/17 Tax residence rules in DTCs; attribution of profits to permanent establishments (4,5 hours)
 - 2017/18 Tax residence rules in DTCs; subjective and objective scope of DTCs; attribution of profits to permanent establishments; allocation rules in DTCs: business profits (13,5 hours)
 - 2018/19 Tax residence rules in DTCs (1,5 hours)

3.3. Management positions

3.3.1. Carlos III University

- Deputy Director, Master en tributación (LLM in Taxation). Courses 2018/19, 2019/20
- LLM course coordinator:
 - International taxation, Máster en Abogacía Internacional (LLM in International Advocacy). Courses 2017/18 - 2019/20
 - Introduction to Accounting Máster en el Acceso al Ejercicio de la Abogacía (LLM in Attorney at Law). Courses 2017/18 - 2019/20

- Corporate Taxation I, Máster en Tributación (LLM in Taxation). Courses 2018/19, 2019/20
- Corporate Taxation II, Máster en Tributación (LLM in Taxation). Courses 2018/19, 2019/20
- Tax Procedures I, Máster en Tributación (LLM in Taxation). Course 2019/20

4. Other relevant remarks

- Participation in tax moot court competitions as a coach:
 - International and European Tax Moot Court Competition, organized by the University of Leuven and the International Bureau of Fiscal Documentation (IBFD). 2014/15 - 2016/17 editions
 - Ibero-American Tax Moot Court, organized by the Ibero-American Observatory of International Taxation. 2010/11 - 2015/16 editions
- Languages:
 - High fluency in English – proficiency level
 - Basic knowledge of German – beginner level
 - Basic knowledge of Portuguese – beginner level
- Participation in journals:
 - Member of the Board, Revista Jurídica de la UAM, Universidad Autónoma de Madrid, Spain.
 - Peer reviewer, Publications of the Tax Law Institute, Universidad Externado, Colombia.
 - Peer reviewer, Crónica Tributaria, Instituto de Estudios Fiscales
- Memberships:
 - Member of the Madrid Bar Association, associate number 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