

# REPORT

International Congress

*Global Tax Administrations' Efficiency International Fiscal  
Cooperation and Governance*



Thursday, 31 May 2018

Lugar: **UNIVERSIDAD COMPLUTENSE DE MADRID**

Salón de Grados, Facultad de Derecho, Av. Complutense, s/n - 28040 Madrid

**Comité Científico:** M. A. Martínez Lago, E. Andrés Aucejo, J. M. Almudí Cid and M. A. Grau Ruiz

This 1st International Congress is an activity is carried out in the framework of the EXCELLENCE NETWORK: DER 2017- 90874-REDT (G.O.T.A-INTAXCOOP&GOV): The Global Observatory on Tax Agencies: towards the International Administrative Cooperation and Global Tax Governance (PI: Eva Andrés Aucejo). Coordinators: E.AndrésAucejo(DER 2015- 68768-P),C.García-HerreraBlanco(IEF),M.A.GrauRuiz(DER2015-653704-R),M.A. MartínezLagoandJ.M.AlmudíCid (DER 2015-65832-P), M. Nicoli (HCBMProject), V. Montesinos Julve(European Project), A. Olesti Rayo (DER 2015-65003-P),A. M. Pita Grandal (DER 2015-66338-P), J. Ramos Prieto (DER2011-25520), E. Simón Acosta (DER 2012-39342-C03-01).

**CHRONICLE OF THE INTERNATIONAL CONGRESS:  
THE GLOBAL TAX ADMINISTRATIONS 'EFFICIENCY: INTERNATIONAL  
FISCAL COOPERATION AND GOVERNANCE**

Eva Andrés Aucejo<sup>1</sup>; Cristina García-Herrera Blanco<sup>2</sup>; Montse Peretó García<sup>3</sup> (Coords.); Mari Cruz Barreiro<sup>4</sup>; Ana María Guembe<sup>5</sup>; Luis Muleiro<sup>6</sup>; María Isabel Poza<sup>7</sup>; Eva Rivera<sup>8</sup>; Carmen Ruiz<sup>9</sup>, Ana María Enríquez<sup>10</sup>.

On May 31, 2018, the International Congress "Global Tax Administrations' Efficiency, International Fiscal Cooperation and Governance", was held at the Faculty of Law of the Complutense University of Madrid. The day was organized based on three panels that had a large participation of professors of the discipline of Financial and Tax Law of the Spanish Universities. The format of interventions on problems and specific issues by the panelists gave rise to a series of interesting contributions, specifically calling for reflection and debate on the subject.

The welcome in the Board Room of the Centre was carried out by the Dean of the UCM, Professor Ricardo Alonso García and Professor **Miguel Ángel Martínez Lago**. Mr. Dean was particularly pleased with the possible reception of the outstanding participation of such important specialists in Financial and Tax Law, transferring certain activities within the framework of the internationalization of the faculty. Professor Martínez Lago expressed his pride in welcoming the Congress and introduced the speakers of the first part of the morning.

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<sup>1</sup> Full Professor of Tax Law. University of Barcelona. Researcher and Consultant from the Global Forum on law, Justice and Development of the World Bank on the HCBM, Project 2017. Extraordinary award both Law Degree and PHD in Law. Bachelor of Economic Sciences and Business Studies. Director of the Education and Law Review; Principal Investigator of the Excellence Network DER 2017-90874-REDT G.O.T.A.- INTAXCOOP&GOV: "The Global Observatory on Tax Agencies: Towards to the International Tax Cooperation and Governance"; Principal Investigator of the Der 2015-68768-P Project: International Administrative Co-Operation in Tax Matters and ADR of Transnational Tax Disputes and Models for an Institutional Architecture from a European Perspective. Principal Investigator of the "Comparative ADR Systems on tax Law" Project (Generalitat de Catalunya). Visiting scholar in Harvard School of Law, European University Institute, Università di Roma 'La Sapienza', Università degli Studi di Firenze, International Bureau of Fiscal Documentation (Amsterdam), Università degli Studi di Bologna, LSE of London, University of Leeds (UK), Georgetown University (Washington, DC), World Bank (Washington, DC).

<sup>2</sup> Director of the Spanish "Fiscal Studies Institute" (Institute attached to the Ministry of Finance, through the Spanish Ministry of Finance). Associate Professor of the Complutense University of Madrid (UCM). Director of Research Studies. Associate Professor UCM.

<sup>3</sup> General Director of Planning and Fiscal Studies of the Generalitat de Catalunya, and full professor of Tax Law, Autonomous University of Barcelona (UAB).

<sup>4</sup> Interim Full Professor of Tax Law. University of Vigo. Extraordinary award Law Degree. Doctoral degree with the mention of European Doctor. Ph.D. Thesis award by the University of Vigo and the Institute of Fiscal Studies (Spanish Ministry of the Economy). Researcher in European and International Tax Law at different centers and Universities such as the IBFD, WU Vienna University of Economics and Business, Max Planck Institute of Tax Law and Public Finances (Munich) and the NYU.

<sup>5</sup> Specialist for the General Directorate of Planning and Fiscal Studies of the Generalitat de Catalunya.

<sup>6</sup> Full Professor of Tax Law. University of Vigo. Extraordinary award Law Degree. Doctoral degree with the mention of European Doctor. Ph.D. Thesis award by the University of Vigo. Research stays at different centers and Universities such as the IBFD, Panthéon-Sorbonne University, Aix-Marseille University, Toulouse Capitole University and University of Padova.

<sup>7</sup> Assistant to the General Directorate Planning and Fiscal Studies of the Generalitat de Catalunya.

<sup>8</sup> Advisor to the General Directorate of Planning and Fiscal Studies of the Generalitat de Catalunya, and associate professor of EU Law. University of Girona.

<sup>9</sup> Full Professor of Tax Law. University of Vigo.

<sup>10</sup> Technical intern at the Education and Law Review. Ph.D. student. University of Barcelona.

## PANEL 1

### CURRENT CHALLENGES FOR THE SPANISH TAX ADMINISTRATION

*The Spanish Tax Administration: shadows and lights, RAMÓN FALCÓN Y TELLA, Professor of Tax Law at the Complutense University of Madrid*

*Tax offence, nowadays, in Spain. JUAN MARTÍN QUERALT, Professor of Tax Law at the University of Valencia*

*The necessary coordination between the sub central levels of government, EUGENIO SIMÓN ACOSTA, Professor of Tax Law at the University of Navarra*

*Tax collection as centre of an efficient and sustainable Administration. JOAQUÍN ÁLVAREZ MARTÍNEZ, Professor of Tax Law at the University of Zaragoza*

*Moderator: ISAAC MERINO JARA, Professor of Tax Law at the University of the Basque Country*

The purpose of the initial panel was to analyze the "Current Challenges for the Spanish Tax Administration", being moderated by Professor **Isaac Merino Jara**. Professor Ramón Falcón y Tella who took care to raise the shadows and lights of the current situation of the Spanish Tax Administration gave the first presentation. Professor Falcón y Tella highlighted the criticism of abandonment and disregard for the law that has characterized especially the tax inspection in recent times. He mentioned as examples the exercise of his powers within the framework of incentives for events of special interest and the controversy of VAT with respect to public television. In addition, he took advantage of the occasion to highlight the risk of collapse of the TEAs and their criticisable statistics in some areas. Dr. Falcón pointed out possible measures in order not to generate unnecessary costs to and by the Administration.

Professor **Juan Martín Queralt** raised a problem in the fiscal offense, around the generalization of the practice of prior diligences by the Prosecutor's Office, which is transferred not respecting sometimes, the guarantees of the right of defending. He also proposed the configuration of the optional nature of the economic-administrative path. Finally, in relation to the authorship of the fiscal offense, he reflected on the imputation of the tax advisors as necessary co-operators.

Professor **Eugenio Simón Acosta** highlighted the necessary coordination between the sub central levels of the government, from the perspective of the Navarre's Agreement, although it can be predicted as much with respect to other Autonomous Communities as it is for the Basque Concert. In the previous phase of coordination based on the connection points, the three different existing regulations erect residence as a connection point regulated variously based on antinomies that cause important problems. The heterogeneous norms related to the inheritance and donation tax (in state and provincial regulations) and even to the company tax (in the provincial regulations) suggest another possible scenario, taking into account, for example, the residence and the volume of operations. For this, it would be desirable for the state norm to resolve this situation.

Professor **Joaquín Álvarez Martínez** addressed the possibility of collecting in a more efficient manner based on possible reforms related to the tax administration, the tax procedure and the proper treatment of the debtors themselves. It would also be desirable

to improve computer programs to facilitate the transition between the voluntary period and the executive. In particular, the collection procedure can be excessively extensive, with very long incidents, and it is possible to reduce the time limits of the enforcement procedure, in order to increase collection efficiency. The Administration should favour the compliance of the debtors: broader possibilities of deferral could be established in other taxes such as the IS, the surcharge of the executive period of 5% could be reduced by 25% in cases of early payment and it is possible to cover improvements in deferrals and instalments of payment.

In the debate, Professor **Merino Jara**, in line with the interventions, raised the reflection on two topics: the current configuration of the economic-administrative path and the duration of the tax procedures.

## PANEL 2

### TRENDS IN MATTERS OF INTERNATIONAL FISCAL GOVERNANCE

*Transfer pricing and anti-avoidance rules of the new international good practice standard of the OECD BEPS Plan. ANA PITA GRANDAL, Professor of Tax Law at the University of Vigo*

*Taxpayer rights and tax administration: right to due process within the framework of European regulations. CLEMENTE CHECA GONZÁLEZ, Professor of Tax Law at the University of Extremadura*

*The FATF and the red lists of tax havens: countermeasures to protect financial systems from the risks of money laundering. ANDRÉS OLESTI RAYO, Professor of International Public Law and International Relations at the University of Barcelona.*

*The Harmonization of Corporate Tax Base. ISABEL GARCÍA-OVIES SARANDESES, Professor of Tax Law at the University of Oviedo*

*Moderator: JOAN FRANCESC PONT CLEMENTE, Professor of Tax Law at the University of Barcelona*

The second panel focused on the analysis of: "Trends in international tax governance" and was moderated by Professor **Joan Francesc Pont Clemente**.

First, Professor **Ana María Pita Grandal** carried out an account of the current situation of the new forecasts of Transfer Pricing in the Guidelines approved last year by the OECD following the actions of BEPS. The articulation of the principle of free competition, the new guidelines in the analysis and the comparability factors place the companies in an area of certain legal uncertainty or technical discretion not always sufficiently regulated. The States must adequately control this scenario but also the jurists instead of simply assuming that "soft law" must begin to analyze and dissect the subject, so that it is not in the hands of large firms that can negotiate such prices.

Professor **Clemente Checa González** transferred the community legal bases of the right to due procedure within the framework of European regulations. Based on the Treaties and community jurisprudence, an Administrative Law of the EU could be reached. The Brexit can possibly contribute to the creation of the common administrative procedure.

There are certain principles that should have a preferential and prominent place such as the right to due process. In the due procedure, the principle of contradiction is established as fundamental and the causes of inadmissibility should be established with rigorous caution; the substantive law must prevail over the formal law. Finally, a fundamental closing element is that the resolutions or sentences must be sufficiently motivated.

Professor **Andreu Olesti Rayo** took care to convey to the attendees a complete and current view of the Financial Action Task Force (FATF). Within the framework of soft law, its recommendations have evolved, defining a conceptual framework that requires legal and regulatory implementation in each member country to adapt its regulatory framework to international standards. The initial mission of the FATF was to focus on the prevention of the use of the banking system and other financial institutions for money laundering derived from drug trafficking, later they included money laundering, financing of terrorism, as well as the financing of proliferation of weapons of mass destruction. In the latest modifications, the fiscal offense was incorporated as a predicate offense of money laundering. The latest FATF report regarding our country can be valued positively. Finally, he stressed that the EU began in 2016 a review to determine other broad lists based on different criteria such as lack of transparency, a criterion of balanced taxation, the existence of preferential tax regimes and respect for the OECD criteria against tax optimization.

Professor **Isabel García-Ovies Sarandeses** analyzed the last two proposals of the EU Directives regarding the Common Consolidated Corporate Tax Base (BICIS and CCCTB). In particular, it focused on certain aspects, such as, for example, the legal basis of the directives linked to circumvention practices, because they restrict the freedoms protected in the Treaties. With regard to the 2011 BICIS project, the new proposals are more realistic, such as the extension of the concept of permanent establishment, or the departure from the harmonized base with respect to the accounting result. With regard to income and expenses, the legislation initially projected was advanced. The transposition of future directives may be complicated and the modification of the tax procedure system, since it is also optional.

### PANEL III

#### PROPOSAL TO IMPROVE TAX EFFECTIVENESS AND FINANCIAL EFFICIENCY

*Towards efficient external control of the Administration. MIGUEL ÁNGEL MARTÍNEZ LAGO, Professor of Tax Law at the Complutense University of Madrid*

*Proposals for fiscal policy measures in order to improve the efficiency of the tax administration and in favour of the reduction of litigation. JOSÉ MARÍA LAGO MONTERO, Professor of Tax Law at the University of Salamanca*

*The harmonization of financial information of governments, as a prerequisite for international tax comparability. VICENTE MONTESINOS JULVE, Professor of Financial Economics and Accounting at the University of Valencia*

*Efficiency and responsibility in the control of public spending. GERMÁN ORÓN MORATAL, Professor of Tax Law at the University Jaume I*

*Proposed progress towards an integrated Administration within the framework of the reform of territorial financing in Spain. JESÚS RAMOS PRIETO, Professor of Tax Law at the Pablo Olavide University of Seville*

*Moderator: MONTSERRAT PERETÓ GARCÍA, Tax Law Professor at the Autonomous University of Barcelona. Director of Fiscal Planning and Fiscal Studies at the Generalitat of Catalonia*

In the third panel, different proposals were made to improve tax efficiency and financial efficiency, with moderation being carried out by Professor **Montserrat Peretó García**. Professor **Miguel Ángel Martínez Lago** began by demonstrating how efficiency and economics tend to force to yield and cuts in public spending during the crisis transfer the true relevance of the principle of equitable allocation. In the criticism of the efficiency of the Administration on the basis of external control, it took as a basis two reports from the Court of Audit, which included a series of recommendations addressed to the AEAT and the DGT, and the appropriate bodies were urged to prepare a legal concept of fiscal benefit, and that the establishment of fiscal benefits is accompanied by a delimitation of the social or economic policy objectives that they intend to follow.

Professor **José María Lago Montero** deepened the analysis of possible tax remedies against the current situation and litigation in the tax field. The situation is not easy to counteract based on elements such as regulatory complexity, increasing tax pressure for some, the bad tricks of the Administration to measure economic capacity, poor motivations or constraints ... The remedies go through a better education fiscal of the citizenship. In addition, it would be advisable to reform the regional economic and administrative courts. Likewise, it proposes to simplify the tax system where there are certain special regimes that may no longer be fairly justified. Finally, he defended the viability of agreements between the parties in all procedures for facts, valuations and indeterminate legal concepts.

Professor **Vicente Montesinos Julve** analyzed the question of the harmonization of financial information of governments, as a prerequisite for international tax comparability. In this regard, he questioned the true meaning of financial information as a point of transparency of the States and to be able to carry out interstate comparisons. First, good governance and transparency as a starting point to gain the trust of the taxpayer. It also revealed the different existing information systems and the limitations of budget information based on the cash criterion by not showing financial risk. For this reason, in recent times at European level accrual financial statements have been considered taking into account, although not exclusively, IPSAS (International Accounting Standards for the Public Sector). The EPSAS are planned for 2020 requiring more adjustments that are reasonable.

Professor **Germán Orón Moratal** focused on the efficiency and responsibility of the internal control of public spending. In view of the decreasing existence of reports, a permanent financial control can be contrasted by the IGE, which gradually decreases. Regarding the General State Account, it can be contrasted that the opinion of the audit report is always positive and very improvable from the formal point of view. In the AEAT the Internal Audit Service (SAI) controls administrative irregularities but does not enter into efficiency. The suggestions and recommendations in recent years of the Ombudsman have not been sufficiently addressed. Finally, the reality is that the Treasury does not really facilitate the payment of debts and, no doubt, there is a real collection efficiency.

Professor **Jesús Ramos Prieto** analyzed the possibilities of an integrated Tax Administration and its difficulties in the current controversial situation. Based on the shared finance model there are certain advantages in a non-shared Administration, linked

to aspects such as: simplification and reduction of costs, efficiency, centralization of tax information, more homogeneous regulatory interpretation criteria or more fiscal co-responsibility. However, there are also drawbacks derived from autonomic self-organization and financial autonomy. In this controversial framework and in view of the latest reports, we must stop to study the meaning and possible justification of an integrated tax administration. Certainly, in the Report of the Committee of Experts of 2017 for the revision of the Autonomous Financing Model, it was considered that the maximum level of integration could be reached with the constitution of a single tax administration, of mixed ownership of the State and of the Autonomous Communities.

## CLOSING

*EVA ANDRÉS AUCEJO. IP Network of Excellence DER 2017-90874-REDT (G.O.T.A-INTAXCOOP & GOV)*

*JOSÉ MANUEL ALMUDÍ CID Vice-Dean for Postgraduate Studies and own titles at the Complutense University of Madrid*

*CRISTINA GARCÍA-HERRERA BLANCO Director of Studies at the Institute of Fiscal Studies (Madrid, Spain).*

### *Closure*

**Eva Andrés Aucejo** closed the congress with a speech about the goals, methodology, participant teams phases and results of the Excellence Network DER 2017-90874-REDT (G.O.T.A-INTAXCOOP&GOV): *The Global Observatory on Tax Agencies: Towards the International Tax Cooperation and Global Governance.*

In the closing act, Professor Eva Andrés thanked all the speakers for their brilliant contributions and the assistance of all the researchers and administration personnel gathered there. She made an excerpt of the different workshops that were presented at the conference and recalled its openness to other possible collaborations within the Project that was born from the research developed in the World Bank and the International Monetary Fund and that has the privilege that the Institute of Fiscal Studies of Spain and the World Bank participate as outstanding observatories.

Professor **Cristina García-Herrera Blanco** closed this scientific event by congratulating the speakers as well as the organization on the possibility of carrying out the sharing on the subject, giving thanks for the collaboration from the Fiscal Institutes Studies of the Spanish Minister.

# Programa

Jueves, 31 de mayo de 2018

09.15-09.30 **BIENVENIDA**

RICARDO ALONSO GARCÍA

*Decano de la Facultad de Derecho de la Universidad Complutense de Madrid*

MIGUEL ÁNGEL MARTÍNEZ LAGO

*Catedrático de Derecho Financiero y Tributario de la UCM*

09.30-11.00 **PANEL 1**  
**RETOS ACTUALES PARA LA ADMINISTRACIÓN TRIBUTARIA ESPAÑOLA**

La Administración Tributaria española: sombras y luces

RAMÓN FALCÓN Y TELLA

*Catedrático de Derecho Financiero y Tributario de la Universidad Complutense de Madrid*

El delito fiscal, hoy, en España

JUAN MARTÍN QUERALT

*Catedrático de Derecho Financiero y Tributario de la Universidad de Valencia*

La necesaria coordinación entre los niveles subcentrales de gobierno

EUGENIO SIMÓN ACOSTA

*Catedrático de Derecho Financiero y Tributario de la Universidad de Navarra*

La recaudación tributaria como punto neurálgico de una Administración eficiente y sostenible

JOAQUÍN ÁLVAREZ MARTÍNEZ

*Catedrático de Derecho Financiero y Tributario de la Universidad de Zaragoza*

*Moderador:*

ISAAC MERINO JARA

*Catedrático de Derecho Financiero y Tributario de la Universidad del País Vasco*

11.00-11.30 **Café**

11.30-13.00 **PANEL 2**  
**TENDENCIAS EN MATERIA DE GOBERNANZA FISCAL INTERNACIONAL**

Precios de transferencia y normas anti-elusivas del nuevo estándar de buenas prácticas internacional del Plan BEPS de OCDE

ANA PITA GRANDAL

*Catedrática de Derecho Financiero y Tributario de la Universidad de Vigo*

Derechos de los contribuyentes y Administración tributaria: derecho al procedimiento debido en el marco de la normativa europea

CLEMENTE CHECA GONZÁLEZ

*Catedrático de Derecho Financiero y Tributario de la Universidad de Extremadura*

El GAFI y las listas rojas de paraísos fiscales: contramedidas para proteger los sistemas financieros de los riesgos de lavado de dinero



ANDRÉS OLESTI RAYO

*Catedrático de Derecho Internacional Público y Relaciones Internacionales de la Universidad de Barcelona*

La armonización de la Base Imponible del Impuesto sobre Sociedades

ISABEL GARCÍA-OVIES SARANDESES

*Catedrática de Derecho Financiero y Tributario de la Universidad de Oviedo*

*Modera:*

JOAN FRANCESC PONT CLEMENTE

*Catedrático de Derecho Financiero y Tributario de la Universidad de Barcelona*

13.00-14.30

### **PANEL 3**

#### **PROPUESTA PARA MEJORAR LA EFICACIA TRIBUTARIA Y LA EFICIENCIA FINANCIERA**

Hacia un control externo eficiente de la Administración

MIGUEL ÁNGEL MARTÍNEZ LAGO

*Catedrático de Derecho Financiero y Tributario de la UCM*

Propuestas de medidas de política fiscal en aras de la mejora de la eficacia de la Administración tributaria y en pro de la disminución de litigios

JOSÉ MARÍA LAGO MONTERO

*Catedrático de Derecho Financiero y Tributario de la Universidad de Salamanca*

La armonización de la información financiera de los gobiernos, como prerrequisito para la comparabilidad fiscal internacional

VICENTE MONTESINOS JULVE

*Catedrático de Economía Financiera y Contabilidad de la Universidad de Valencia*

Eficiencia y responsabilidad en el control del gasto público

GERMÁN ORÓN MORATAL

*Catedrático de Derecho Financiero y Tributario de la UCM*

Propuesta de avance hacia una Administración integrada en el marco de la reforma de la financiación territorial en España

JESÚS RAMOS PRIETO

*Catedrático de Derecho Financiero y Tributario de la Universidad Pablo Olavide de Sevilla*

*Modera:*

MONTSERRAT PERETÓ GARCÍA

*Profesora Titular de la Universidad Autónoma de Barcelona. Directora de Planificación Fiscal y Estudios Fiscales en la Generalitat de Cataluña*

14.30-15.00

### **CLAUSURA**

EVA ANDRÉS AUCEJO

*IP de la Red de excelencia DER 2017-90874-REDT (G.O.T.A-INTAXCOOP&GOV)*



JOSÉ MANUEL ALMUDÍ CID









*Vicedecano de Estudios de Postgrado y títulos propios de la UCM*





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*Directora de Estudios del Instituto de Estudios Fiscales*

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 GLOBAL OBSERVATORY TAX AGENCIES	<b>Committee Advisor of The Global Observatory on Tax Agencies: towards on International Administrative Cooperation and Global Tax Governance (G.O.T.A-INTAXCOOP&amp;GOV)</b>	<b>DIRS.:</b> J. Martín Queralt J. Lasarte Álvarez E. Simón Acosta

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 GLOBAL OBSERVATORY TAX AGENCIES	<b>The Global Observatory on Tax Agencies: towards on International Administrative Cooperation and Global Tax Governance (G.O.T.A-INTAXCOOP&amp;GOV)</b>	<i>Principal Investigator:</i> <b>Eva Andrés Aucejo</b>

<b>UNIVERSITY</b>	<b>COMPETITIVE PROJECTS AND INSTITUTIONAL SUPPORT ENTITIES DER 2017-90874-REDT (G.O.T.A-INTAXCOOP&amp;GOV)</b> 	<b>CONTACTS</b> <b>PRINCIPAL INVESTIGATORS</b>
 UNIVERSITAT DE BARCELONA	<i>Project: DER2015-68768-P. International Administrative Co-Operation in Tax Matters and ADR of Transnational Tax Disputes and Models for an Institutional Architecture from a European Perspective.</i>	E. Andrés Aucejo
 Instituto de Estudios Fiscales	<i>Instituto de Estudios Fiscales</i>	C. García-HerreraBlanco
 UNIVERSIDAD COMPLUTENSE MADRID	<i>Universidad Complutense de Madrid, CertificaRSE Project (DER 2015-653704-R, MINECO-FEDER)</i> <a href="https://www.ucm.es/proyecto-certificarse/">https://www.ucm.es/proyecto-certificarse/</a>	M. A. Grau Ruiz
 UNIVERSIDAD COMPLUTENSE MADRID	<i>DER2015-65832-P. Título: La protección de las libertades fundamentales y los derechos fundamentales en el Ordenamiento Financiero y Tributario (DER2015-65832-P).</i>	M.A. Martínez Lago J.M. Almodí Cid
 UNIVERSITAT ID VALÈNCIA	<i>European Project funding by the UE</i>	V. Montestinos Julve
 LJD World Bank-2017	<i>Human Centered Business Model Project</i> <a href="http://www.globalforumljd.org/cops/human-centered-business-model">http://www.globalforumljd.org/cops/human-centered-business-model</a>	M. Nicoli
 UNIVERSITAT DE BARCELONA	<i>DER2015-65003-P (1/01/2016/31/12/2018). El control democrático y la tutela de los derechos en la Unión Económica y Monetaria.</i>	A. Olesti Rayo

 <p>UNIVERSIDADE DE VIGO</p>	<p><i>DER 2015-66338-P. El ordenamiento financiero y tributario de puertos y zonas francas en España: implicaciones de la Unión Europea y de la liberalización del Comercio internacional</i></p>	<p>A. Pita Grandal</p>
 <p>UNIVERSIDAD DE LEÓN</p>	<p><i>Proyecto I+D+i DER2011-25520 "Competencia fiscal y sistema tributario: un análisis multinivel" (Proyecto COMFISTAM).</i></p>	<p>J. Ramos Prieto</p>
 <p>Universidad de Navarra</p>	<p><i>Proyecto DER2012-39342-C03-01 UNIVERSIDAD DE NAVARRA CIF: R3168001J Centro: Facultad de Derecho.</i></p>	<p>Isaac Merino Jara E. Simón Acosta</p>
 <p>G.O.T.A. GLOBAL OBSERVATORY TAX AGENCIES</p>	<p><i>Committee of other expert members attached to the <b>Global Observatory on Tax Agencies: towards on International Administrative Cooperation and Global Tax Governance</b> (G.O.T.A-INTAXCOOP&amp;GOV)</i></p>	<p>Coord.: Joaquín Álvarez</p>

Con la participación de representantes de las siguientes instituciones:

*International Monetary Fund*



*Intra European Organisation of Tax Administrations*



*Inter-American Center of Tax Administrations*



*Confédération Fiscale Européenne*



*Central Liaison Office, The Netherlands*



*George Washington University*



*University of Oxford*



*London School of Economics and Political Science*



*Asociación Española de Asesores Fiscales*



*Asociación Española de Derecho Financiero*

