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CATÓLICA
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CATÓLICA **tax** 2012 Summer School

Value-Added Tax, July 9-13

Transfer Pricing, July 16-20

LISBON - PORTUGAL

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CATÓLICA **tax** 2012 Summer School

Starting July 2012, Católica Global School of Law is offering a **Tax Summer School** with two programmes, one on **Value-Added Tax** and another on **Transfer Pricing**. Católica's Tax Summer School programmes will be fully lectured in English by leading international academics and professionals and are aimed at students and practitioners willing to explore two of the most fascinating and complex areas of modern taxation.

The **VAT** Programme starts with a two-day introduction to the fundamental concepts of value-added taxation. In the following days, sessions will be held on a range of topics related to the main theme of Exploring Non-Taxation in VAT. The Programme closes with a review and discussion of recent European case law on Value-Added Tax.

The **Transfer Pricing** Programme starts with a two-day intensive introduction to the fundamentals of Transfer Pricing. In the following days the most important transfer pricing topics will be covered: intragroup services, intangibles, business restructuring and litigation and strategy. We will then have both a European and a US seminar on recent Transfer Pricing case law.

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Programmes

Value-Added Tax Summer School I Lisbon, July 9-13, 2012

Exploring Non-Taxation in VAT

PROGRAMME DIRECTOR **Sérgio Vasques**

Date	Seminar	Faculty	Schedule
9, 10	VAT Fundamentals	Ben Terra (Univ. Amsterdam/Lund)	9:00 - 13:30
11	Non-Economic Operations	Trudy Perié (Loyens & Loeff)	9:00 -12:30
11	Exemptions and Abusive Operations	Ine Lejeune & Susana Claro (PwC)	14:00 -17:30
12	Public Entities, Charities & NPO's	Christian Amand (CFE/Xirius)	9:00 -12:30
12	Double Non-Taxation in VAT	Raymond Feen (ALLVAT)	14:00 - 17:30
13	Illegal Supplies	Sérgio Vasques (UCP)	9:00 -10:00
13	Recent ECJ Case Law	Ben Terra (Univ. Amsterdam/Lund)	10:00 - 13:30

Transfer Pricing Summer School I Lisbon, July 16-20, 2012

PROGRAMME DIRECTOR **João Gama**

Date	Seminar	Faculty	Schedule
16, 17	Transfer Pricing Fundamentals	Reuven Avi-Yonah (Univ. Michigan)	9:00 - 13:30
18	Intragroup Services, Cost Contribution Arrangements & Intangibles	Marco Valdonio (Maisto e Associati)	9:00 - 13:30
18	Recent European Case Law	Stefano Simontacchi (Transfer Pricing Research Center, Leiden Univ./Bonelli Erede Pappalardo)	15:00 - 17:30
19	Attribution of Profits to PE	Stefano Simontacchi (Transfer Pricing Research Center, Leiden Univ./Bonelli Erede Pappalardo)	9:00 - 11:00
19	Business Restructuring and Valuation	Marc Diepstraten/ Leendert Verschoor (PwC)	11:30 - 13:30
19	Recent US Case Law	C. David Swenson (Georgetown Univ./PwC)	15:00 - 17:30
20	Advance Pricing Agreements	João Gama (UCP)	9:00 - 10:00
20	Litigation and Strategy	C. David Swenson (Georgetown Univ./PwC) Jaime Esteves (PwC)	10:30 -13:30

Tuition

One week enrolment tuition:

- Professionals - € 1.100
- Católica, Center for Transnational Legal Studies, Transnational Law Programme and Law Schools Global League students - € 600
- Students from other schools - € 700
- Católica's LL.M. partners / Católica alumni - € 990

Two weeks enrolment tuition:

- Professionals - € 1.900
- Católica, Center for Transnational Legal Studies, Transnational Law Programme and Law Schools Global League students - € 990
- Students from other schools - € 1190
- Católica's LL.M. partners / Católica alumni - € 1600

Faculty



Ben Terra

Ben Terra studied international law at the University of Amsterdam and taxation at the University of Leiden. He was head of the post-graduate training in VAT, customs and excises at the Ministry of Finance in the Hague, professor of law at the University of Leiden and visiting

professor at the Universities of Florida in Gainesville, of Sydney in Australia, the Gmimo University in Moscow and the Anton the Kam University in Surinam. Ben was head of the global indirect tax practice of Ernst & Young until 2002 and member of the board of Ernst & Young tax advisors, the Netherlands. Ben has an honorary doctorate in economics from the University of Lund and has published numerous articles and books on indirect taxation. As a consultant of the OECD, the European Commission and IMF, he has been involved in re-organizing tax departments, drafting law and policy and training tax officials in various countries including Indonesia, the Dutch Antilles, Aruba, the Czech Republic, the Slovak Republic, Albania, the Ukraine, the Baltic States and the CIS, Surinam and Bangladesh. At present he teaches indirect tax and European tax law at the University of Amsterdam and the University of Lund. Ben is also lecturing at the University of Vienna, the University of Neuchâtel and the University of Münster.



Christian Amand

Christian Amand is tax partner with Xirius Brussels. He has long experience in European VAT, in areas such as the reorganization of financial institutions, real estate projects, the structuring of cross-border services, the financing of non-profit organizations, the implementation of electronic invoicing

systems, the prevention of missing trader frauds, the study of legislative changes and the preparation of cases before the ECJ. Christian currently chairs the subgroup Indirect Taxation of the Confederation Fiscale Européenne (CFE) which represents the tax advisers and lawyers before the European Institutions. He participates to the "Business Expert Group" in order to foster a dialogue between Business and the national VAT authorities at European level.



David Swenson

David Swenson is a principal at PricewaterhouseCoopers in the Washington National Tax Services practice, Global Leader of PwC's Tax Controversy and Dispute Resolution Network, and is resident in the Washington, D.C. office. David is an Adjunct Professor at Georgetown

University Law Center, where he has taught courses relating to international corporate income taxation continuously for 25 years. Following a prominent legal career spanning almost three decades, David brings to PwC a wealth of experience in advising multinational corporations on international tax matters and has substantial experience assisting companies in preventing, managing, and resolving tax audits and disputes. Over the years, David has participated in more than 250 tax controversies involving disputes between MNCs and the IRS, and more than two dozen other revenue authorities around the world. Many of these tax disputes were docketed in a U.S. court of law, proceeded to trial, and resulted in landmark judicial decisions for MNCs, and David also participated in several landmark tax cases before the U.S. Supreme Court, including the Barclays Bank, Boeing, and Goodyear cases. David has been described as "one of the top five tax controversy experts in the United States," and has also received recognition as: one of the Top 20 Leading Attorneys in the U.S. in the area of National Tax Litigation by "Chambers US;" one of the World's Top 25 Transfer Pricing specialists by Euromoney's; a First Tier Leading Individual in the areas of Tax Controversies and Cross-Border Structuring by the "International Tax Review;" and one of the Leading Corporate Tax Advisors in the World by the "Legal Experts Guide." In addition, David received the Meritorious Service Certificate from the Treasury Department and the IRS. David received his M.L.T., from Georgetown University Law School, where he was Associate Editor of "The Tax Lawyer," and his J.D., with honors, and B.A., with distinction, from the University of Mississippi. David is a member of the ABA, the D.C. Bar, and has been admitted to practice before the U.S. Tax Court, the U.S. Court of Federal Claims, as well as numerous U.S. Federal Courts of Appeal, and the U.S. Supreme Court.



Ine Lejeune

Ine Lejeune is the Global Indirect Taxes Leader at PwC, responsible for leading a network consisting of over 2000 PwC experts based in 130 countries. Ine is the partner responsible for PwC's tax and legal services to the European Commission (Directorate General for Taxation) and

has led indirect tax implementation and reform projects for government and business around the world. Ine has been a Guest Professor on Indirect Taxes at the Antwerp University from 1996 up to 2004. She has published several practical guides on VAT and many articles. She published books on e-Invoicing & e-Archiving (2006) and the EU Enlargement (2004). She is the editor of *PwC's A Guide to VAT in the EU* since its first edition in 1993 and has updated this book, with the addition of 2 countries (*A Guide to VAT in the EU 27 member states, Norway and Switzerland*).

Numerous speaking engagements at events organized by the OECD, by PwC, the European Commission and private organisations.



Jaime Esteves

Jaime Esteves is Partner of PwC Portugal and leads its Tax Department, with responsibility also for Angola and Cape Verde. He's a specialist in Corporate Restructuring, International Tax Planning, Transfer Pricing and Wealthy Individuals. He is also a Tax Arbitror at CAAD and

was the lawyer responsible for the tax cases: Epsom (ECJ) and Norvalor (STA). He is responsible for several tax courses and lectures at a number of Universities. He published several studies on taxation and collaborates regularly with leading media in tax matters.



João Gama

João Gama teaches Tax Law at the Catholic University of Portugal, where he is the coordinator of Católica's Post-Graduate Tax program. He is the executive editor of the Tax Law Review "Fiscalidade". João Gama has published on a variety of tax law topics in Portugal and abroad

(Belgium, The Netherlands and Brazil). After graduating from law school (2000) and obtaining his masters degree (2004) at the University of Lisbon, he was a visiting researcher at NYU's International Tax Program in 2010. His PhD dissertation, "The Global Word of The Fisc: Binding Rulings and APA's" is due in 2012. João lives in Lisbon with his wife and their four kids.



Leendert Verschoor

Leendert Verschoor is a Partner of PwC Portugal, with responsibility also for Cape Verde. He is specialized in International Tax Planning, European Tax Law and Transfer Pricing. He is the author of the Portuguese sections of the following books *International Transfer Pricing*, *Mastering the IP*

Life Cycle and *Substance, aligning international tax planning with today's business realities*, all published by PwC.

Furthermore, he has written several articles on transfer pricing in *International Transfer Pricing Journal* and *International Tax Review*.



Marc Diepstraten

Marc Diepstraten is a head of of the Dutch Transfer Pricing/Value Chain Transformation Group.

Marc is a transfer pricing specialist operating in an international business environment. He has lead various global and Pan-European transfer pricing planning and documentation

projects in the technology, telecom, pharmaceutical, food, consumer products and apparel/footwear industry and has successfully assisted some large multinationals during transfer pricing litigation and advance pricing agreement procedures.

Furthermore, Marc is heading the Eurofirm Value Chain Transformation group, a multidisciplinary group of tax consultants, VAT, international tax and transfer pricing specialists and has in this capacity assisted multinational companies during the process of global and European business reorganisations i.e. converting existing business into one single entity commissionaire/agency, contract R&D, contract manufacturing type of arrangements, e-business transformation and intellectual property migration.

Marc is also a regular speaker at seminars/conferences and lectures on a regular basis at the University of Amsterdam and Business University Nijenrode.



Marco Valdonio

Marco Valdonio is a partner at Maisto e Associati, after joining the firm in 2001 and having worked in the London office between 2002 and 2004. His areas of expertise comprise transfer pricing, mergers and acquisitions, taxation of financial instruments and international taxation.

He is author of several publications on tax matters and lectures in several Italian and foreign Master courses, seminars and schools. Marco graduated (*cum laude*) in Economy and Business Law, specializing in Economic-legal advisory, at Università Commerciale Bocconi in Milan in 1998 and was admitted to the Institute of Chartered Accountants in 2002.



Raymond Feen

Raymond Feen obtained his degree in Law at the University of Leiden in the Netherlands in 1996 with a specialization in indirect taxes. After spending a number of years at PricewaterhouseCoopers he became an in-house VAT manager for two listed companies in Europe and the

US. There he was responsible for the VAT position of many European entities. With a focus on the supply chain and cross border transactions he returned in 2006 to PricewaterhouseCoopers and was responsible for the VAT matters of the US-desk practice in Rotterdam. In February 2010 he started his own VAT consulting company ALLVAT. For the Dutch Chamber of Commerce and the Dutch Exporters Federation he frequently organises seminars on VAT and is a frequent speaker there. Raymond has published for these organisations several articles on VAT.



Reuven Avi-Yonah

Reuven S. Avi-Yonah, the Irwin I. Cohn Professor of Law and director of the International Tax LL.M. Program, specializes in corporate and international taxation and international law. He has served as a consultant to the U.S. Treasury Department and the Organisation for Economic Cooperation

and Development (OECD) on tax competition, and is a member of the steering group for OECD's International Network for Tax Research. He is also the incoming chair of the AALS Tax Section and trustee of the American Tax Policy Institute. Professor Avi-Yonah is a fellow of the American Bar Foundation and a member of the board of trustees of *Diritto e Pratica Tributario Internazionale*. He is also an honorary research fellow at the Taxation Law and Policy Research Institute at Monash University and an international research fellow at Oxford University's Centre for Business Taxation. In addition to prior teaching appointments at Harvard University (law) and Boston College (history), he has practiced law with Milbank, Tweed, Hadley & McCloy in New York; with Wachtell, Lipton, Rosen & Katz, New York; and with Ropes & Gray, Boston. After receiving his BA, *summa cum laude*, from Hebrew University, he earned three additional degrees from Harvard University: an AM in history, a PhD in history, and a JD, *magna cum laude*, from Harvard Law School.



Sérgio Vasques

Sérgio Vasques is a Tax Law Professor at the Catholic University of Portugal and Católica Global School of Law.

He holds a Masters Degree and a PhD in Tax Law and his main field of work is that of indirect taxation and environmental taxes. He has taken

part in the drafting of the Portuguese Excise Duties Code, the reform of vehicle taxation and the introduction in Portugal of environmental charges on water and waste, among other projects. In recent years he has done extensive work in Africa, where he's worked on the reform of VAT, excise duties and other indirect taxes. Sérgio held the post of Secretary of State for Tax Affairs of Portugal in the years 2009-2011.



Stefano Simontacchi

In 2011, Stefano Simontacchi has been appointed Director of the Transfer Pricing Research Center Leiden founded by Leiden University (the first international research centre specifically focused on transfer pricing). Since 2008, Stefano Simontacchi has been an equity

partner of Bonelli Erede Pappalardo in charge of international taxation and transfer pricing. In 2007, Stefano achieved his PhD at the Faculty of Law of Leiden University.

Stefano has lectured in several taxation and accounting topics at various universities (Bocconi University in Milan; Adv. LL.M. in International Taxation programme of Leiden University; Catholic University Piacenza), University of Padova and Luiss University in Rome).



Susana Claro

Susana Claro is Partner of PwC Portugal and leads its Indirect Tax Department. She's a specialist in VAT taxation and her professional experience is focused on tax planning in the industries of Financial Services, Construction & Real Estate and Consumer Business. She has

published several articles and collaborates in Executive Masters and Post-graduations as a lecturer of Indirect Taxation.



Trudy Perié

Trudy Perié (1962), tax lawyer, is a member of the VAT, customs and international trade practice group. She is heading the Amsterdam part of this practice group. She specialises in VAT, customs and excise duties, and is - inter alia - involved in real estate transactions, international

trade, the finance sector (securitisations, holdings, investment funds), as well as the energy sector.

She started her career as a VAT inspector with the Tax Authorities. During her employment at the Amsterdam office of one of the Big Four firms she also worked in New York.

Trudy has written many articles on indirect taxation and is an editor of a biweekly legal magazine. She lectures on VAT, for example for the Dutch Association of Tax Advisers and is a guest lecturer at the University of Maastricht. She is an active member of the International Bar Association.

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