

SURNAMES: GARCIA PRATS
NAME: FRANCISCO A.

CURRENT PROFESSIONAL STATUS AND STARTING DATE: CATEDRÁTICO DE UNIVERSIDAD - 18/05/2010
ORGANIZATION: Universitat de València
Center: FACULTAT DE DRET
DEPT./SECT./STR. UNIT: DRET FINANCER I HISTÒRIA DEL DRET
POSTAL ADDRESS: Campus de Tarongers. Edifici Occidental. 2b09 (València - 46022)
PHONE NUMBER (Add number and extension): 96-1625295 ext.

CONTRACT	<input type="checkbox"/>	OTHER SITUATION:	
STAFF	<input checked="" type="checkbox"/>	DEDICATION:	a) FULL TIME <input checked="" type="checkbox"/>
SCHOLARSHIP HOLDER	<input type="checkbox"/>		b) PART TIME <input type="checkbox"/>
TEMPORARY	<input type="checkbox"/>	SPECIFY:	
LEAVE	<input type="checkbox"/>		

Language skills

DATE OF FULFILLMENT: 11/09/2020

SIGN:

Academic Studies

Key: Diploma / Degree / Activities

Title: Licenciado en Derecho

Center: Facultad de Derecho. Universidad de Valencia

Date: 29/05/1989 **Official approval date:**

Center type: University

Titulation name:

Titulation country: **Titulation region:**

Mark: Honours **Academic file average qualification:** 2,97

Key: Ph.D.

Title: Doctor en Derecho

Center: Facultad de Derecho. Universidad de Valencia

Date: 24/05/1994 **Official approval date:**

Center type:

Titulation name:

Titulation country: **Titulation region:**

Mark: **Academic file average qualification:**

Former Activities

Activity: Becario de Postgrado

Institution: Facultad de Derecho. Universitat de València

Beginning date: 01/10/1989

Ending date: 31/12/1989

Order: 001

Activity: Becario FPI del MEC

Institution: Facultad de Derecho. Universitat de València

Beginning date: 01/01/1990

Ending date: 01/10/1991

Order: 002

Activity: Profesor Ayte Escuela Uni

Institution: Facultad de Derecho. Universitat de València

Beginning date: 02/10/1991

Ending date: 01/10/1992

Order: 003

Activity: Profesor Ayte Facultad

Institution: Facultad de Derecho. Universitat de València

Beginning date: 02/10/1992

Ending date: 24/09/1997

Order: 004

Journal Publications

Authors (signature): García Prats, Francisco Alfredo

Title: Imposición directa sobre las ganancias del juego

Journal: Tribuna Fiscal

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 9 **Pages, Initial:** 39 **final:** 56 **Year:** 1991 **Place of publication:** SPAIN **ISSN:** 1130-4901

Key: Article **article code:** 012623 **Order:** 001 **Relevance order:** **National / International:** National
Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: El criterio del pago en el Impuesto sobre Sociedades

Journal: Revista General de Derecho

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 571 **Pages, Initial:** 3053 **final:** 3072 **Year:** 1992 **Place of publication:** SPAIN **ISSN:** 0210-0401

Key: Article **article code:** 012624 **Order:** 002 **Relevance order:** **National / International:** National
Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: La tributación de las prestaciones por asistencia técnica por entidades no residentes en el Impuesto sobre Sociedades

Journal: Revista General de Derecho

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 574-575 **Pages, Initial:** 7127 **final:** 7139 **Year:** 1992 **Place of publication:** SPAIN **ISSN:** 0210-0401

Key: Article **article code:** 012625 **Order:** 003 **Relevance order:** **National / International:** National
Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Los cánones en los Convenios de Doble Imposición

Journal: Revista General de Derecho

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 579 **Pages, Initial:** 11663 **final:** 11686 **Year:** 1992 **Place of publication:** SPAIN **ISSN:** 0210-0401

Key: Article **article code:** 012626 **Order:** 004 **Relevance order:** **National / International:** National
Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Acerca del artículo 61.2 de la Ley General Tributaria y su posible inconstitucionalidad

Journal: Tribuna Fiscal

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 15 **Pages, Initial:** 27 **final:** 44 **Year:** 1992 **Place of publication:** SPAIN **ISSN:** 1130-4901

Key: Article **article code:** 012627 **Order:** 005 **Relevance order:** **National / International:** National

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: La devolución de ingresos indebidos

Journal: Civitas, Revista Española de Derecho Financiero

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 78 **Pages, Initial:** 243 **final:** 262 **Year:** 1993 **Place of publication:** SPAIN **ISSN:** 0210-8453

Key: Article **article code:** 012628 **Order:** 006 **Relevance order:** **National / International:** National

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Triangular Cases and Residence as a Basis of Alleviating International Double Taxation. Rethinking the Subjective Scope of Double Tax Treaties

Journal: Intertax Indexed/abstracted in IBZ-CD-Rom; IBZ-Online

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 11 **Pages, Initial:** 473 **final:** 491 **Year:** 1994 **Place of publication:** NETHERLANDS **ISSN:** 0165-2826

Key: Article **article code:** 012630 **Order:** 007 **Relevance order:** **National / International:** International

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators: IBZ-Online: Internationale Bibliographie der Zeitschriftenliteratur aus allen Gebieten des Wissens. CD-ROM : IBZ-CD-ROM = International bibliography of periodical literature covering all fields of knowledge / hrsg. von Otto und Wolfram Zeller. - Osnabrück : Biblio-Verlag. IBZ: International Bibliography of Periodical Literature in Humanities and Social Sciences. Según los principios y orientaciones de la ANECA (p. 19) los artículos publicados en revistas de carácter internacional incluidas en la base IBZ se considera como una referencia de calidad. Refrendado por el TJCE en la sentencia Saint Gobain y ha obligado a la OCDE a replantear el Comentario del artículo 24 del Modelo de Convenio Tributario de la OCDE.

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Spain: Construction Projects as Permanent Establishments

Journal: European Taxation Dret Internacional Tributari

Number or authors: 1 **Position in authors' list:**

Volume: 35 **Number:** 1 **Pages, Initial:** 30 **final:** 32 **Year:** 1995 **Place of publication:** NETHERLANDS **ISSN:** 0014-3138

Key: Article **article code:** 012635 **Order:** 008 **Relevance order:** **National / International:** International

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Spain: Application of the Parent-Subsidiary Directive to Permanent Establishments?

Journal: European Taxation Official Journal of the Confédération Fiscale Européenne

Number or authors: 1 **Position in authors' list:**

Volume: 35 **Number:** 6 **Pages, Initial:** 179 **final:** 187 **Year:** 1995 **Place of publication:** NETHERLANDS

ISSN: 0014-3138

Key: Article **article code:** 012636 **Order:** 009 **Relevance order:** **National / International:** International
Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: La aplicación del concepto de establecimiento permanente a las obras de construcción, instalación y montaje

Journal: Revista de Derecho Financiero y Hacienda Pública

Number or authors: 1 **Position in authors' list:**

Volume: XLV **Number:** 236 **Pages, Initial:** 517 **final:** 556 **Year:** 1995 **Place of publication:** SPAIN **ISSN:** 0484-6885

Key: Article **article code:** 012637 **Order:** 010 **Relevance order:** **National / International:** National
Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Problemas internacionales de la tributación de los partnerships

Journal: Revista de Derecho Financiero y Hacienda Pública

Number or authors: 1 **Position in authors' list:**

Volume: XLV **Number:** 238 **Pages, Initial:** 1003 **final:** 1044 **Year:** 1995 **Place of publication:** SPAIN **ISSN:** 0484-6885

Key: Article **article code:** 012638 **Order:** 011 **Relevance order:** **National / International:** National
Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): Alguacil Marí, Pilar; García Prats, Francisco Alfredo; Juan Lozano, Ana María; Peris García, Purificación

Title: Comentario general de jurisprudencia tributaria

Journal: Civitas, Revista Española de Derecho Financiero

Number or authors: 4 **Position in authors' list:**

Volume: --- **Number:** 89 **Pages, Initial:** 137 **final:** 149 **Year:** 1996 **Place of publication:** SPAIN **ISSN:** 0210-8453

Key: Article **article code:** 012639 **Order:** 012 **Relevance order:** **National / International:** National
Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo
Title: Spain: Refund of Overpaid Withholding for Non-Residents
Journal: European Taxation Official Journal of the Confédération Fiscale Européenne
Number or authors: 1 **Position in authors' list:**
Volume: 36 **Number:** 1 **Pages, Initial:** 9 **final:** 43 **Year:** 1996 **Place of publication:** NETHERLANDS **ISSN:** 0014-3138
Key: Article **article code:** 012643 **Order:** 013 **Relevance order:** **National / International:** International
Link:
Indexing Database: **Impact factor:** **Number of citations:**
Subject and Position within it:
Quality indicators:
Comments:

Authors (signature): García Prats, Francisco Alfredo
Title: Reflexiones en torno al establecimiento permanente ante la actualización del Modelo de Convenio de la Organización de Naciones Unidas
Journal: Revista Iberoamericana de Derecho Tributario
Number or authors: 1 **Position in authors' list:**
Volume: --- **Number:** 1 **Pages, Initial:** 57 **final:** 106 **Year:** 1996 **Place of publication:** SPAIN **ISSN:** 1137-3342
Key: Article **article code:** 012644 **Order:** 014 **Relevance order:** **National / International:** National
Link:
Indexing Database: **Impact factor:** **Number of citations:**
Subject and Position within it:
Quality indicators:
Comments:

Authors (signature): García Prats, Francisco Alfredo
Title: Asscher o la expansión del principio comunitario de no discriminación
Journal: Civitas, Revista Española de Derecho Financiero
Number or authors: 1 **Position in authors' list:**
Volume: --- **Number:** 94 **Pages, Initial:** 215 **final:** 236 **Year:** 1997 **Place of publication:** SPAIN **ISSN:** 0210-8453
Key: Article **article code:** 012629 **Order:** 015 **Relevance order:** **National / International:** National
Link:
Indexing Database: **Impact factor:** **Number of citations:**
Subject and Position within it:
Quality indicators:
Comments:

Authors (signature): García Prats, Francisco Alfredo
Title: La Ley General Tributaria y el Derecho Comunitario atípico
Journal: Civitas, Revista Española de Derecho Financiero
Number or authors: 1 **Position in authors' list:** 01
Volume: --- **Number:** 132 **Pages, Initial:** 751 **final:** 779 **Year:** 1997 **Place of publication:** SPAIN **ISSN:** 0210-8453
Key: Article **article code:** 047591 **Order:** 016 **Relevance order:** **National / International:** National
Link:
Indexing Database: **Impact factor:** **Number of citations:**
Subject and Position within it:
Quality indicators:
Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: The incidence of the EC Non-Discrimination Principle on Spanish Income Taxation

Journal: EC Tax Review Indexed/abstracted in European Access

Number or authors: 1 **Position in authors' list:**

Volume: 7 **Number:** 3 **Pages, Initial:** 176 **final:** 186 **Year:** 1998 **Place of publication:** NETHERLANDS

ISSN: 0928-2750

Key: Article **article code:** 012645 **Order:** 017 **Relevance order:** **National / International:** International
Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Razones y mecanismos para una nueva política fiscal europea

Journal: Ágora. Papeles de Filosofía

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 2 **Pages, Initial:** 35 **final:** 53 **Year:** 1999 **Place of publication:** SPAIN **ISSN:** 0211-6642

Key: Article **article code:** 012646 **Order:** 018 **Relevance order:** **National / International:** National
Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Exchange of Information under Article 26 of the UN Model Tax Convention

Journal: Bulletin for International Fiscal Documentation

Number or authors: 1 **Position in authors' list:**

Volume: 53 **Number:** 12 **Pages, Initial:** 541 **final:** 548 **Year:** 1999 **Place of publication:** NETHERLANDS

ISSN: 0007-4624

Key: Article **article code:** 012647 **Order:** 019 **Relevance order:** **National / International:** International
Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Prevention of Use and Abuse of Tax Havens: Exchange of Information

Journal: Rivista di diritto tributario internazionale = International tax law review

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 3 **Pages, Initial:** 65 **final:** 90 **Year:** 1999 **Place of publication:** ITALY **ISSN:** 1824-1476

Key: Article **article code:** 012648 **Order:** 020 **Relevance order:** **National / International:** International
Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: La Propuesta de Directiva de Imposición sobre el Ahorro: algunos apuntes

Journal: Crónica Tributaria

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 96 **Pages, Initial:** 31 **final:** 62 **Year:** 2000 **Place of publication:** SPAIN **ISSN:** 0210-2919

Key: Article **article code:** 012649 **Order:** 021 **Relevance order:** **National / International:** National

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Convenios de doble imposición, establecimientos permanentes y derecho comunitario (Consideraciones en torno a los casos Royal Bank of Scotland y Saint Gobain)

Journal: Noticias de la Unión Europea

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 191 **Pages, Initial:** 9 **final:** 54 **Year:** 2000 **Place of publication:** SPAIN **ISSN:** 1133-8660

Key: Article **article code:** 012650 **Order:** 022 **Relevance order:** **National / International:** National

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: La Universidad ante los nuevos impuestos sobre la renta de las personas físicas y sobre la renta de no residentes

Journal: Civitas, Revista Española de Derecho Financiero

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 107 **Pages, Initial:** 349 **final:** 378 **Year:** 2000 **Place of publication:** SPAIN **ISSN:** 0210-8453

Key: Article **article code:** 012651 **Order:** 023 **Relevance order:** **National / International:** National

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Special Canary Islands fiscal regime (ZEC). Fiscal Benefits for Small and Medium Enterprises. Fiscal measures to support the internationalization of enterprises. New regulation of the Spanish Holding Regime

Journal: EC Tax Review Indexed/abstracted in European Access

Number or authors: 1 **Position in authors' list:**

Volume: 9 **Number:** 3 **Pages, Initial:** 208 **final:** 211 **Year:** 2000 **Place of publication:** NETHERLANDS **ISSN:** 0928-2750

Key: Article **article code:** 012652 **Order:** 024 **Relevance order:** **National / International:** International

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: El sujeto pagador de rendimientos ante la aplicación del IRNR

Journal: Gaceta Fiscal

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 186 **Pages, Initial:** 91 **final:** 112 **Year:** 2000 **Place of publication:** SPAIN **ISSN:** 0212-6591

Key: Article **article code:** 012657 **Order:** 025 **Relevance order:** **National / International:** National

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: La asistencia mutua en materia de recaudación tributaria

Journal: Crónica Tributaria

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 101 **Pages, Initial:** 87 **final:** 120 **Year:** 2001 **Place of publication:** SPAIN **ISSN:** 0210-2919

Key: Article **article code:** 012658 **Order:** 026 **Relevance order:** **National / International:** National

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Régimen tributario de las pensiones transfronterizas desde la perspectiva del Derecho Comunitario

Journal: Tribuna Fiscal

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 134 **Pages, Initial:** 55 **final:** 90 **Year:** 2001 **Place of publication:** SPAIN **ISSN:** 1130-4901

Key: Article **article code:** 012659 **Order:** 027 **Relevance order:** **National / International:** National

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: The Tax Treatment of Cross-Border Pensions from an EC Law Perspective

Journal: European Taxation

Number or authors: 1 **Position in authors' list:**

Volume: 41 **Number:** Supplement 1 **Pages, Initial:** 12 **final:** 27 **Year:** 2001 **Place of publication:** NETHERLANDS **ISSN:** 0014-3138

Key: Article **article code:** 012660 **Order:** 028 **Relevance order:** **National / International:** International

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): Martín Jiménez, Adolfo; García Prats, Francisco Alfredo; Calderón Carrero, José Manuel
Title: Triangular Cases, Tax Treaties and EC Law: The Saint-Gobain Decision of the ECJ
Journal: Bulletin for International Fiscal Documentation
Number or authors: 3 **Position in authors' list:**
Volume: 55 **Number:** 6 **Pages, Initial:** 241 **final:** 253 **Year:** 2001 **Place of publication:** NETHERLANDS
ISSN: 0007-4624
Key: Article **article code:** 012661 **Order:** 029 **Relevance order:** **National / International:** International
Link:
Indexing Database: **Impact factor:** **Number of citations:**
Subject and Position within it:
Quality indicators:
Comments:

Authors (signature): García Prats, Francisco Alfredo
Title: Incidencia del Derecho Comunitario en la configuración jurídica del Derecho Financiero (I):la acción del Tribunal de Justicia de Luxemburgo
Journal: Revista de Derecho Financiero y Hacienda Pública
Number or authors: 1 **Position in authors' list:**
Volume: LI **Number:** 259 **Pages, Initial:** 257 **final:** 309 **Year:** 2001 **Place of publication:** SPAIN **ISSN:** 0484-6885
Key: Article **article code:** 012665 **Order:** 030 **Relevance order:** **National / International:** National
Link:
Indexing Database: **Impact factor:** **Number of citations:**
Subject and Position within it:
Quality indicators:
Comments:

Authors (signature): García Prats, Francisco Alfredo
Title: Incidencia del Derecho Comunitario en la configuración jurídica del Derecho Financiero (II):políticas comunitarias con incidencia sobre el derecho financiero
Journal: Revista de Derecho Financiero y Hacienda Pública
Number or authors: 1 **Position in authors' list:**
Volume: LI **Number:** 260 **Pages, Initial:** 519 **final:** 571 **Year:** 2001 **Place of publication:** SPAIN **ISSN:** 0484-6885
Key: Article **article code:** 012666 **Order:** 031 **Relevance order:** **National / International:** National
Link:
Indexing Database: **Impact factor:** **Number of citations:**
Subject and Position within it:
Quality indicators:
Comments:

Authors (signature): García Prats, Francisco Alfredo
Title: Incidencia del Derecho Comunitario en la configuración jurídica del Derecho Financiero (y III):principios de justicia vs. derecho comunitario
Journal: Revista de Derecho Financiero y Hacienda Pública
Number or authors: 1 **Position in authors' list:**
Volume: LI **Number:** 261 **Pages, Initial:** 737 **final:** 774 **Year:** 2001 **Place of publication:** SPAIN **ISSN:** 0484-6885
Key: Article **article code:** 047592 **Order:** 032 **Relevance order:** **National / International:** National
Link:
Indexing Database: **Impact factor:** **Number of citations:**
Subject and Position within it:
Quality indicators:
Comments:

Authors (signature): García Prats, Francisco Alfredo
Title: Mutual Assistance in Collection of Tax Debts
Journal: Intertax Indexed/abstracted in IBZ-CD-Rom; IBZ-Online
Number or authors: 1 **Position in authors' list:**
Volume: 30 **Number:** 2 **Pages, Initial:** 56 **final:** 78 **Year:** 2002 **Place of publication:** NETHERLANDS **ISSN:** 0165-2826
Key: Article **article code:** 012667 **Order:** 033 **Relevance order:** **National / International:** International
Link:
Indexing Database: **Impact factor:** **Number of citations:**
Subject and Position within it:
Quality indicators:
Comments:

Authors (signature): García Prats, Francisco Alfredo
Title: The evolution of Income Taxation under EC Law Requirements
Journal: EC Tax Review Indexed/abstracted in European Access
Number or authors: 1 **Position in authors' list:**
Volume: 11 **Number:** 3 **Pages, Initial:** 137 **final:** 146 **Year:** 2002 **Place of publication:** NETHERLANDS
ISSN: 0928-2750
Key: Article **article code:** 012668 **Order:** 034 **Relevance order:** **National / International:** International
Link:
Indexing Database: **Impact factor:** **Number of citations:**
Subject and Position within it:
Quality indicators:
Comments:

Authors (signature): García Prats, Francisco Alfredo
Title: La coherencia fiscal desde la perspectiva interna, internacional y comunitaria
Journal: Diritto e Pratica Tributaria
Number or authors: 1 **Position in authors' list:**
Volume: LXXIII **Number:** 4 **Pages, Initial:** 399 **final:** 424 **Year:** 2002 **Place of publication:** ITALY **ISSN:** 0012-3447
Key: Article **article code:** 012669 **Order:** 035 **Relevance order:** **National / International:** International
Link:
Indexing Database: **Impact factor:** **Number of citations:**
Subject and Position within it:
Quality indicators:
Comments:

Authors (signature): García Prats, Francisco Alfredo
Title: La jurisprudencia del TJCE y el artículo 33 de la LIRNR. De la asunción del principio de capacidad económica como principio del ordenamiento comunitario
Journal: Civitas, Revista Española de Derecho Financiero
Number or authors: 1 **Position in authors' list:**
Volume: --- **Number:** 117 **Pages, Initial:** 61 **final:** 112 **Year:** 2003 **Place of publication:** SPAIN **ISSN:** 0210-8453
Key: Article **article code:** 012670 **Order:** 036 **Relevance order:** **National / International:** National
Link:
Indexing Database: **Impact factor:** **Number of citations:**
Subject and Position within it:
Quality indicators:
Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: La cooperación administrativa internacional en los albores del siglo XXI

Journal: Revista de Información Fiscal

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 71 **Pages, Initial:** 81 **final:** 106 **Year:** 2005 **Place of publication:** SPAIN **ISSN:** 1576-4133

Key: Article **article code:** 028125 **Order:** 037 **Relevance order:** **National / International:** National

Link:
Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: La corrección de la doble imposición económica internacional en el IRPF

Journal: Tribuna Fiscal

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 175 **Pages, Initial:** 8 **final:** 15 **Year:** 2005 **Place of publication:** SPAIN **ISSN:** 1130-4901

Key: Article **article code:** 028126 **Order:** 038 **Relevance order:** **National / International:** National

Link:
Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: La delimitación objetiva de las rentas afectadas por la Directiva 90/435/CEE: el concepto de beneficios distribuidos entre sociedades matrices y filiales

Journal: Noticias de la Unión Europea

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 251 **Pages, Initial:** 91 **final:** 122 **Year:** 2005 **Place of publication:** SPAIN **ISSN:** 1133-8660

Key: Article **article code:** 029906 **Order:** 039 **Relevance order:** **National / International:** National

Link:
Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Los precios de transferencia: su tratamiento tributario desde una perspectiva europea

Journal: Crónica Tributaria

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 117 **Pages, Initial:** 33 **final:** 82 **Year:** 2005 **Place of publication:** SPAIN **ISSN:** 0210-2919

Key: Article **article code:** 029907 **Order:** 040 **Relevance order:** **National / International:** National

Link:
Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Comentarios de Jurisprudencia del TJCE

Journal: Revista Técnica Tributaria

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 74 **Pages, Initial:** --- **final:** --- **Year:** 2006 **Place of publication:** SPAIN **ISSN:** 0214-6010

Key: Article **article code:** 047593 **Order:** 041 **Relevance order:** **National / International:** National

Link:
Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Comentarios de Jurisprudencia del TJCE

Journal: Revista Técnica Tributaria

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 78 **Pages, Initial:** 161 **final:** 190 **Year:** 2007 **Place of publication:** SPAIN **ISSN:** 0214-6010

Key: Article **article code:** 047594 **Order:** 042 **Relevance order:** **National / International:** National

Link:
Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Comentarios de Jurisprudencia del TJCE

Journal: Revista Técnica Tributaria

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 80 **Pages, Initial:** 151 **final:** 197 **Year:** 2008 **Place of publication:** SPAIN **ISSN:** 0214-6010

Key: Article **article code:** 047595 **Order:** 043 **Relevance order:** **National / International:** National

Link:
Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Comentarios de Jurisprudencia Tributaria

Journal: Revista General de Derecho

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 555 **Pages, Initial:** 9049 **final:** 9063 **Year:** 1990 **Place of publication:** SPAIN **ISSN:** 0210-0401

Key: Other publications in journals **article code:** 012620 **Order:** 044 **Relevance order:** **National / International:**

Link:
Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Comentarios de Jurisprudencia Tributaria

Journal: Revista General de Derecho

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 560 **Pages, Initial:** 4161 **final:** 4178 **Year:** 1991 **Place of publication:** SPAIN **ISSN:** 0210-0401

Key: Other publications in journals **article code:** 012621 **Order:** 045 **Relevance order:** **National / Internati**
Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Comentarios de Jurisprudencia Tributaria

Journal: Revista General de Derecho

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 567 **Pages, Initial:** 10581 **final:** 10587 **Year:** 1991 **Place of publication:** SPAIN **ISSN:** 0210-0401

Key: Other publications in journals **article code:** 012622 **Order:** 046 **Relevance order:** **National / Internati**
Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): Alguacil Marí, Pilar; García Prats, Francisco Alfredo; Juan Lozano, Ana María; Peris García, Purificación

Title: Comentario general de jurisprudencia tributaria

Journal: Civitas, Revista Española de Derecho Financiero

Number or authors: 4 **Position in authors' list:**

Volume: --- **Number:** 85 **Pages, Initial:** 113 **final:** 152 **Year:** 1995 **Place of publication:** SPAIN **ISSN:** 0210-8453

Key: Other publications in journals **article code:** 012631 **Order:** 047 **Relevance order:** **National / Internati**
Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): Alguacil Marí, Pilar; García Prats, Francisco Alfredo; Juan Lozano, Ana María; Peris García, Purificación

Title: Comentario general de jurisprudencia tributaria

Journal: Civitas, Revista Española de Derecho Financiero

Number or authors: 4 **Position in authors' list:**

Volume: --- **Number:** 86 **Pages, Initial:** 337 **final:** 354 **Year:** 1995 **Place of publication:** SPAIN **ISSN:** 0210-8453

Key: Other publications in journals **article code:** 012632 **Order:** 048 **Relevance order:** **National / Internati**
Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): Alguacil Marí, Pilar; García Prats, Francisco Alfredo; Juan Lozano, Ana María; Peris García, Purificación

Title: Comentario general de jurisprudencia tributaria

Journal: Civitas, Revista Española de Derecho Financiero

Number or authors: 4 **Position in authors' list:**

Volume: --- **Number:** 87 **Pages, Initial:** 513 **final:** 534 **Year:** 1995 **Place of publication:** SPAIN **ISSN:** 0210-8453

Key: Other publications in journals **article code:** 012633 **Order:** 049 **Relevance order:** National / Internati

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): Alguacil Marí, Pilar; García Prats, Francisco Alfredo; Juan Lozano, Ana María; Peris García, Purificación

Title: Comentario general de jurisprudencia tributaria

Journal: Civitas, Revista Española de Derecho Financiero

Number or authors: 4 **Position in authors' list:**

Volume: --- **Number:** 88 **Pages, Initial:** 713 **final:** 743 **Year:** 1995 **Place of publication:** SPAIN **ISSN:** 0210-8453

Key: Other publications in journals **article code:** 012634 **Order:** 050 **Relevance order:** National / Internati

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): Alguacil Marí, Pilar; García Prats, Francisco Alfredo; Juan Lozano, Ana María; Peris García, Purificación

Title: Comentario general de jurisprudencia tributaria

Journal: Civitas, Revista Española de Derecho Financiero

Number or authors: 4 **Position in authors' list:**

Volume: --- **Number:** 90 **Pages, Initial:** 329 **final:** 341 **Year:** 1996 **Place of publication:** SPAIN **ISSN:** 0210-8453

Key: Other publications in journals **article code:** 012640 **Order:** 051 **Relevance order:** National / Internati

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): Borrero Moro, Cristobal; García Prats, Francisco Alfredo; Juan Lozano, Ana María; Peris García, Purificación

Title: Comentario general de jurisprudencia tributaria

Journal: Civitas, Revista Española de Derecho Financiero

Number or authors: 4 **Position in authors' list:**

Volume: --- **Number:** 91 **Pages, Initial:** 541 **final:** 556 **Year:** 1996 **Place of publication:** SPAIN **ISSN:** 0210-8453

Key: Other publications in journals **article code:** 012641 **Order:** 052 **Relevance order:** National / Internati

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): Borrero Moro, Cristobal; García Prats, Francisco Alfredo; Juan Lozano, Ana María; Peris García, Purificación

Title: Comentario general de jurisprudencia tributaria

Journal: Civitas, Revista Española de Derecho Financiero

Number or authors: 4 **Position in authors' list:**

Volume: --- **Number:** 92 **Pages, Initial:** 733 **final:** 744 **Year:** 1996 **Place of publication:** SPAIN **ISSN:** 0210-8453

Key: Other publications in journals **article code:** 012642 **Order:** 053 **Relevance order:** National / Internati

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Spain. Tax Jurisprudence, Recent Publications and Legislation

Journal: EC Tax Review

Number or authors: 1 **Position in authors' list:**

Volume: 9 **Number:** 1 **Pages, Initial:** 136 **final:** 137 **Year:** 2000 **Place of publication:** NETHERLANDS

ISSN: 0928-2750

Key: Other publications in journals **article code:** 012653 **Order:** 054 **Relevance order:** National / Internati

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Spain. Tax Jurisprudence, Recent Publications and Legislation

Journal: EC Tax Review

Number or authors: 1 **Position in authors' list:**

Volume: 9 **Number:** 1 **Pages, Initial:** 136 **final:** 137 **Year:** 2000 **Place of publication:** NETHERLANDS

ISSN: 0928-2750

Key: Other publications in journals **article code:** 012654 **Order:** 055 **Relevance order:** National / Internati

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Spain. Tax Jurisprudence, Recent Publications and Legislation

Journal: EC Tax Review

Number or authors: 1 **Position in authors' list:**

Volume: 9 **Number:** 4 **Pages, Initial:** 268 **final:** 268 **Year:** 2000 **Place of publication:** NETHERLANDS

ISSN: 0928-2750

Key: Other publications in journals **article code:** 012655 **Order:** 056 **Relevance order:** National / Internati

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Spain. Tax Jurisprudence, Recent Publications and Legislation

Journal: EC Tax Review

Number or authors: 1 **Position in authors' list:**

Volume: 9 **Number:** 4 **Pages, Initial:** 268 **final:** 268 **Year:** 2000 **Place of publication:** NETHERLANDS

ISSN: 0928-2750

Key: Other publications in journals **article code:** 012656 **Order:** 057 **Relevance order:** National / International

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Amendments of the tax legislation as a result of the Fiscal, Administrative and Social Order Measures Law of 29 december 2000

Journal: EC Tax Review

Number or authors: 1 **Position in authors' list:**

Volume: 10 **Number:** 1 **Pages, Initial:** 63 **final:** 64 **Year:** 2001 **Place of publication:** NETHERLANDS **ISSN:**

0928-2750

Key: Other publications in journals **article code:** 012662 **Order:** 058 **Relevance order:** National / International

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Spanish Tax Legislation Tries to Accommodate to Requirements Derived from EC Law Fundamental Freedoms

Journal: EC Tax Review

Number or authors: 1 **Position in authors' list:**

Volume: 10 **Number:** 2 **Pages, Initial:** 136 **final:** 137 **Year:** 2001 **Place of publication:** NETHERLANDS

ISSN: 0928-2750

Key: Other publications in journals **article code:** 012663 **Order:** 059 **Relevance order:** National / International

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Spain. Tax Jurisprudence, Recent Publications and Legislation

Journal: EC Tax Review

Number or authors: 1 **Position in authors' list:**

Volume: 10 **Number:** 2 **Pages, Initial:** 141 **final:** 141 **Year:** 2001 **Place of publication:** NETHERLANDS

ISSN: 0928-2750

Key: Other publications in journals **article code:** 012664 **Order:** 060 **Relevance order:** National / International

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: La sujeción al IVA de los servicios prestados por los Registradores de la Propiedad en las oficinas liquidadoras de distrito hipotecario a las comunidades autónomas

Journal: Tribuna Fiscal

Number or authors: 1 **Position in authors' list:** 01

Volume: --- **Number:** 232 **Pages, Initial:** 17 **final:** 28 **Year:** 2010 **Place of publication:** SPAIN **ISSN:** 1130-4901

Key: Article **article code:** 060110 **Order:** 061 **Relevance order:** **National / International:** National

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: La interpretación jurisprudencial como mecanismo para hacer frente a la elusión tributaria

Journal: Tribuna Fiscal

Number or authors: 1 **Position in authors' list:** 01

Volume: --- **Number:** 220 **Pages, Initial:** 22 **final:** 35 **Year:** 2009 **Place of publication:** SPAIN **ISSN:** 1130-4901

Key: Article **article code:** 060111 **Order:** 062 **Relevance order:** **National / International:** National

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: La Ley General Tributaria y el derecho comunitario atípico

Journal: Civitas, Revista Española de Derecho Financiero

Number or authors: 1 **Position in authors' list:** 01

Volume: --- **Number:** 132 **Pages, Initial:** 751 **final:** 780 **Year:** 2006 **Place of publication:** SPAIN **ISSN:** 0210-8453

Key: Article **article code:** 060112 **Order:** 063 **Relevance order:** **National / International:** National

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Los modelos de convenio, sus principios rectores y su incidencia sobre los Convenios de doble imposición.

Journal: Crónica Tributaria

Number or authors: 1 **Position in authors' list:** 01

Volume: --- **Number:** 133 **Pages, Initial:** 101 **final:** 124 **Year:** 2009 **Place of publication:** SPAIN **ISSN:** 0210-2919

Key: Article **article code:** 060113 **Order:** 064 **Relevance order:** **National / International:** National

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Comentarios de Jurisprudencia del TJCE

Journal: Revista Técnica Tributaria

Number or authors: 1 **Position in authors' list:** 01

Volume: --- **Number:** 83 **Pages, Initial:** 135 **final:** 145 **Year:** 2008 **Place of publication:** SPAIN **ISSN:** 0214-6010

Key: Other publications in journals **article code:** 060114 **Order:** 065 **Relevance order:** **National / International:**

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Comentarios de Jurisprudencia del TJCE

Journal: Revista Técnica Tributaria

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 86 **Pages, Initial:** 128 **final:** 143 **Year:** 2009 **Place of publication:** SPAIN **ISSN:** 0214-6010

Key: Other publications in journals **article code:** 060115 **Order:** 066 **Relevance order:** **National / International:**

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Qualification of hybrid financial instruments in tax treaties

Journal: Diritto e pratica tributaria internazionale

Number or authors: 1 **Position in authors' list:** 01

Volume: 2011 **Number:** 3 **Pages, Initial:** 977 **final:** 998 **Year:** 2011 **Place of publication:** SPAIN **ISSN:** 1594-199X

Key: Article **article code:** 071549 **Order:** 067 **Relevance order:** **National / International:** International

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Stability pact and multi-level governance. European constraints and local public finance: the Spanish experience

Journal: Rivista Trimestrale di Diritto Tributario

Number or authors: 1 **Position in authors' list:** 01

Volume: --- **Number:** 2 **Pages, Initial:** 25 **final:** 49 **Year:** 2012 **Place of publication:** **ISSN:** 2280-1332

Key: Article **article code:** 079329 **Order:** 068 **Relevance order:** **National / International:** International

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Comentarios de Jurisprudencia del TJCE

Journal: Revista Técnica Tributaria

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 98 **Pages, Initial:** --- **final:** --- **Year:** 2012 **Place of publication:** SPAIN **ISSN:** 0214-6010

Key: Other publications in journals **article code:** 079330 **Order:** 069 **Relevance order:** **National / International:**

Link:
Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Qualification of hybrid financial instruments in tax treaties

Journal: Revista de Direito Tributario Atual

Number or authors: 1 **Position in authors' list:** 01

Volume: 2012 **Number:** 26 **Pages, Initial:** --- **final:** --- **Year:** 2011 **Place of publication:** **ISSN:** 2345-4563

Key: Article **article code:** 088412 **Order:** 070 **Relevance order:** **National / International:** International

Link:
Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Il patto di stabilità e la governance multi livello. Limiti europei e finanza pubblica locale: l'esperienza spagnola (Stability Pact and multi-level Governance. European constraints and local public finance: the Spanish experience)

Journal: Rivista Trimestrale di Diritto Tributario

Number or authors: 1 **Position in authors' list:** 01

Volume: --- **Number:** --- **Pages, Initial:** --- **final:** --- **Year:** 2012 **Place of publication:** **ISSN:** 2280-1332

Key: Article **article code:** 088413 **Order:** 071 **Relevance order:** **National / International:** International

Link:
Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: La residencia fiscal y el Derecho Comunitario

Journal: Crónica Tributaria

Number or authors: **Position in authors' list:**

Volume: 2013 **Number:** 146 **Pages, Initial:** 45 **final:** 82 **Year:** 2013 **Place of publication:** SPAIN **ISSN:** 0210-2919

Key: Article **article code:** 088414 **Order:** 072 **Relevance order:** **National / International:** National

Link:
Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Los efectos de la incompatibilidad de las normas tributarias con el ordenamiento de la UE y la restitución de lo ingresado

Journal: Estudios financieros. Revista de contabilidad y tributaciónComentarios, casos prácticos

Number or authors: **Position in authors' list:** 01

Volume: 2013 **Number:** 365 **Pages, Initial:** --- **final:** --- **Year:** 2013 **Place of publication:** SPAIN **ISSN:** 1138-9540

Key: Article **article code:** 088415 **Order:** 073 **Relevance order:** **National / International:** National
Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Comentarios de Jurisprudencia del TJCE

Journal: Revista Técnica Tributaria

Number or authors: 1 **Position in authors' list:** 01

Volume: --- **Number:** 102 **Pages, Initial:** 157 **final:** 181 **Year:** 2008 **Place of publication:** SPAIN **ISSN:** 0214-6010

Key: Other publications in journals **article code:** 100816 **Order:** 074 **Relevance order:** **National / International:** National
Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: The legal protection of EU Law in Tax Matters: The Impact of FII Group Litigation

Journal: Tax Notes International

Number or authors: 1 **Position in authors' list:**

Volume: --- **Number:** 9 December 2013 **Pages, Initial:** 903 **final:** 915 **Year:** 2013 **Place of publication:** UNITED STATES **ISSN:** 1048-3306

Key: Article **article code:** 100817 **Order:** 075 **Relevance order:** **National / International:** National
Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Source, residence and nationality in income tax matters: between international tax rules and EU Law

Journal: Rivista di diritto tributario internazionale = International tax law review

Number or authors: **Position in authors' list:**

Volume: 2013 **Number:** 2 **Pages, Initial:** 29 **final:** 90 **Year:** 2013 **Place of publication:** ITALY **ISSN:** 1824-1476

Key: Article **article code:** 100818 **Order:** 076 **Relevance order:** **National / International:** International
Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: El Derecho de la Unión Europea ante la encrucijada del Impuesto sobre Sucesiones y Donaciones Español

Journal: Civitas, Revista Española de Derecho Financiero

Number or authors: **Position in authors' list:**

Volume: 2014 **Number:** 164 **Pages, Initial:** 11 **final:** 58 **Year:** 2014 **Place of publication:** SPAIN **ISSN:** 0210-8453

Key: Article **article code:** 100819 **Order:** 077 **Relevance order:** **National / International:** National

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: El principio de no discriminación en los convenios para evitar la doble imposición internacional

Journal: Memoria de las... jornadas colombianas de derecho tributario

Number or authors: **Position in authors' list:**

Volume: --- **Number:** --- **Pages, Initial:** --- **final:** --- **Year:** 2014 **Place of publication:** COLOMBIA **ISSN:** 0122-0772

Key: Article **article code:** 100820 **Order:** 078 **Relevance order:** **National / International:** International

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Límites a la planificación fiscal agresiva y abuso de derecho

Journal: Revista Técnica Tributaria

Number or authors: **Position in authors' list:**

Volume: --- **Number:** --- **Pages, Initial:** --- **final:** --- **Year:** 2015 **Place of publication:** SPAIN **ISSN:** 0214-6010

Key: Article in press **article code:** 100822 **Order:** 080 **Relevance order:** **National / International:** National

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): Giuseppe Melis; Francisco Alfredo García Prats

Title: Scambio di informazioni e tutela del contribuente (n Diritto e processo tributario, 2015, p. 265-308).

Journal: Diritto e processo tributario

Number or authors: **Position in authors' list:**

Volume: --- **Number:** --- **Pages, Initial:** --- **final:** --- **Year:** 2015 **Place of publication:** ITALY **ISSN:** 2421-2385

Key: Article **article code:** 113147 **Order:** 081 **Relevance order:** **National / International:** International

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): ECJ Task Force (Paul Farmer, Alfredo Garcia Prats, Daniel Gutmann, Volker Heydt, Eric Kemmeren, Georg Kofler (Chair), Michael Lang, Franck Le Mentec, Pasquale Pistone, Stella Raventos-Calvo, Isabelle Richelle, Friedrich Roedler and Kelly Stricklin-Coutinho)

Title: Opinion statement ECJ-TF 3/2014 of the CFE on the decision of the European Court of Justice of 23 January 2014 in DMC (Case-164/12), concerning taxation of unrealized gains upon a reorganization within the european union

Journal: European Taxation 2015

Number or authors: **Position in authors' list:**

Volume: 55 **Number:** 2/3 **Pages, Initial:** 111 **final:** 115 **Year:** 2015 **Place of publication:** NETHERLANDS

ISSN: 0014-3138

Key: Article **article code:** 113138 **Order:** 082 **Relevance order:** **National / International:** International

Link:

<http://www.cfe-eutax.org/sites/default/files/CFE%20Opinion%20Statement%20ECJ-TF%203-2014%20on%20the%20case>

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): ECJ Task Force (Paul Farmer, Alfredo Garcia Prats, Daniel Gutmann, Volker Heydt, Eric Kemmeren, Georg Kofler (Chair), Michael Lang, Franck Le Mentec, Pasquale Pistone, Stella Raventos-Calvo, Isabelle Richelle, Friedrich Roedler and Kelly Stricklin-Coutinho)

Title: Opinion statement ECJ-TF 4/2014 of the CFE on the decision of the European Court of Justice of 23 January 2014 in SCA Group Holding BV et al. (joined cases C-39/13, C-40/13 and C-41/13), on the requirements to form a 'fiscal unity'

Journal: European Taxation 2015

Number or authors: **Position in authors' list:**

Volume: 55 **Number:** 2/3 **Pages, Initial:** 116 **final:** 121 **Year:** 2015 **Place of publication:** NETHERLANDS

ISSN: 0014-3138

Key: Article **article code:** 113139 **Order:** 083 **Relevance order:** **National / International:** International

Link:

<http://www.cfe-eutax.org/sites/default/files/CFE%20Opinion%20Statement%20ECJ-TF%204-2014%20on%20the%20case>

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): ECJ Task Force (Paul Farmer, Alfredo Garcia Prats, Daniel Gutmann, Volker Heydt, Eric Kemmeren, Georg Kofler (Chair), Michael Lang, Franck Le Mentec, Pasquale Pistone, Stella Raventos-Calvo, Isabelle Richelle, Friedrich Roedler and Kelly Stricklin-Coutinho)

Title: Opinion statement ECJ-TF 1/2015 of the CFE on the decision of the European Court of Justice in Commission v. Spain (Case C-127/12) and Commission v. Germany (Case C-211/13) concerning inheritance taxation

Journal: European Taxation 2016

Number or authors: **Position in authors' list:**

Volume: 56 **Number:** 1 **Pages, Initial:** 34 **final:** 36 **Year:** 2016 **Place of publication:** NETHERLANDS **ISSN:**

0014-3138

Key: Article **article code:** 113140 **Order:** 084 **Relevance order:** **National / International:** International

Link:

<http://www.cfe-eutax.org/sites/default/files/CFE%20Opinion%20Statement%20ECJ-TF%201-2015%20on%20two%20inhe>

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): ECJ Task Force (Paul Farmer, Alfredo Garcia Prats, Daniel Gutmann, Volker Heydt, Eric Kemmeren, Georg Kofler (Chair), Michael Lang, Franck Le Mentec, Pasquale Pistone, Stella Raventos-Calvo, Isabelle Richelle, Friedrich Roedler and Kelly Stricklin-Coutinho)

Title: Opinion statement ECJ-TF 2/2015 of the CFE on the decision of the European Court of Justice in Commission v. United Kingdom ('final lossess') (case C-172/13), concerning the 'Marks & Spencer exception'

Journal: European Taxation 2016

Number or authors: **Position in authors' list:**

Volume: 56 **Number:** 2/3 **Pages, Initial:** 87 **final:** 93 **Year:** 2016 **Place of publication:** NETHERLANDS

ISSN: 0014-3138

Key: Article **article code:** 113141 **Order:** 085 **Relevance order:** **National / International:** International

Link:

<http://www.cfe-eutax.org/sites/default/files/CFE%20Opinion%20Statement%20ECJ-TF%202-2015%20on%20the%20case>

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): ECJ Task Force (Paul Farmer, Alfredo Garcia Prats, Daniel Gutmann, Volker Heydt, Eric Kemmeren, Georg Kofler (Chair), Michael Lang, Franck Le Mentec, Pasquale Pistone, Stella Raventos-Calvo, Isabelle Richelle, Friedrich Roedler and Kelly Stricklin-Coutinho)

Title: Opinion statement ECJ-TF 3/2015 of the CFE on the decision of the European Court of Justice in C.G. Sopora (Case C-512/12) on 'horizontal discrimination'

Journal: European Taxation 2016

Number or authors: **Position in authors' list:**

Volume: 56 **Number:** 2/3 **Pages, Initial:** 94 **final:** 98 **Year:** 2016 **Place of publication:** NETHERLANDS

ISSN: 0014-3138

Key: Article **article code:** 113142 **Order:** 086 **Relevance order:** **National / International:** International

Link:

<http://www.cfe-eutax.org/sites/default/files/CFE%20Opinion%20Statement%20ECJ-TF%203-2015%20on%20the%20case>

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): ECJ Task Force (Paul Farmer, Alfredo Garcia Prats, Daniel Gutmann, Volker Heydt, Eric Kemmeren, Georg Kofler (Chair), Michael Lang, Franck Le Mentec, Pasquale Pistone, Stella Raventos-Calvo, Isabelle Richelle, Friedrich Roedler and Kelly Stricklin-Coutinho)

Title: Opinion statement ECJ-TF 4/2015 of the CFE on the decision of the European Court of Justice in Groupe Steria SCA (Case C-386/14) on the French Integration Fiscale

Journal: European Taxation 2016

Number or authors: **Position in authors' list:**

Volume: 56 **Number:** 5 **Pages, Initial:** 211 **final:** 213 **Year:** 2016 **Place of publication:** NETHERLANDS

ISSN: 0014-3138

Key: Article **article code:** 113143 **Order:** 087 **Relevance order:** **National / International:** International

Link:

<http://www.cfe-eutax.org/sites/default/files/CFE%20Opinion%20Statement%20ECJ-TF%204-2015%20Steria%20on%20in>

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): ECJ Task Force (Paul Farmer, Alfredo Garcia Prats, Daniel Gutmann, Volker Heydt, Eric Kemmeren, Georg Kofler (Chair), Michael Lang, Franck Le Mentec, Pasquale Pistone, Stella Raventos-Calvo, Isabelle Richelle, Friedrich Roedler and Kelly Stricklin-Coutinho)

Title: Opinion statement ECJ-TF 4/2013 of the CFE on the decision of the European Court of Justice in Etwein (Case C-425/11)

Journal: European Taxation 2014

Number or authors: Position in authors' list:

Volume: 54 **Number:** 2/3 **Pages, Initial:** 87 **final:** 91 **Year:** 2014 **Place of publication:** NETHERLANDS

ISSN: 0014-3138

Key: Article **article code:** 113144 **Order:** 088 **Relevance order:** **National / International:** International

Link: http://www.cfe-eutax.org/sites/default/files/ECJ-TF_4-2013_%20Ettwein.pdf

Indexing Database: Impact factor: Number of citations:

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Teaching of Tax Law in Spain

Journal: Rivista di Diritto Finanziario e Scienza delle Finanze

Number or authors: 1 Position in authors' list: 01

Volume: LXXVI. año 2017 **Number:** 3 **Pages, Initial:** 361 **final:** 387 **Year:** 2017 **Place of publication:** ITALY

ISSN: 0035-6131

Key: Article **article code:** 127882 **Order:** 089 **Relevance order:** **National / International:** International

Link:

Indexing Database: Impact factor: Number of citations:

Subject and Position within it: JEI Classification: H80

Quality indicators:

Comments:

Authors (signature): ECJ Task Force (Paul Farmer, Alfredo Garcia Prats, Daniel Gutmann, Volker Heydt, Eric Kemmeren, Georg Kofler (Chair), Michael Lang, Franck Le Mentec, Pasquale Pistone, Stella Raventos-Calvo, Isabelle Richelle, Friedrich Roedler and Kelly Stricklin-Coutinho)

Title: Opinion Statement ECJ-TF 4/2017 on the Decision of the Court of Justice of the European Union of 9 February 2017 in X (Case 'Pro-Rata Personal Deductions'), Concerning Personal and Family Tax Benefits in Multi-State Situations.

Journal: European Taxation

Number or authors: Position in authors' list:

Volume: 58 **Number:** 2/3 **Pages, Initial:** 163 **final:** 169 **Year:** 2018 **Place of publication:** NETHERLANDS

ISSN: 0014-3138

Key: Article **article code:** 127860 **Order:** 090 **Relevance order:** **National / International:** International

Link:

Indexing Database: Impact factor: Number of citations:

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): ECJ Task Force (Paul Farmer, Alfredo Garcia Prats, Daniel Gutmann, Volker Heydt, Eric Kemmeren, Georg Kofler (Chair), Michael Lang, Franck Le Mentec, Pasquale Pistone, Stella Raventos-Calvo, Isabelle Richelle, Friedrich Roedler and Kelly Stricklin-Coutinho)

Title: Opinion Statement ECJ-TF 3/2017 on the Decision of the Court of Justice of the European Union of 16 May 2017 in *Berlioz Investment Fund SA* (Case C-682/15), Concerning the Right of Judicial Review under Article 47 of the EU Charter of Fundamental Right Cases of Cross-Border Mutual Assistance in Tax Matters.

Journal: European Taxation

Number or authors: **Position in authors' list:**

Volume: 58 **Number:** 2/3 **Pages, Initial:** --- **final:** --- **Year:** 2018 **Place of publication:** NETHERLANDS

ISSN: 0014-3138

Key: Article **article code:** 127861 **Order:** 091 **Relevance order:** **National / International:** International

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): ECJ Task Force (Paul Farmer, Alfredo Garcia Prats, Daniel Gutmann, Volker Heydt, Eric Kemmeren, Georg Kofler (Chair), Michael Lang, Franck Le Mentec, Pasquale Pistone, Stella Raventos-Calvo, Isabelle Richelle, Friedrich Roedler and Kelly Stricklin-Coutinho)

Title: Opinion Statement ECJ-TF 2/2017 on the ECJ Decision of 21 December 2016 in *World Duty Free Group and Other* (Joined Cases C-20/15 P and C-21/15 P), Concerning the requirements of selective Aid in the sense of the Article 107 of the TFUE

Journal: European Taxation

Number or authors: **Position in authors' list:**

Volume: Agosto **Number:** 6/7 **Pages, Initial:** 354 **final:** 357 **Year:** 2017 **Place of publication:**

NETHERLANDS **ISSN:** 0014-3138

Key: Article **article code:** 127862 **Order:** 092 **Relevance order:** **National / International:** International

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): ECJ Task Force (Paul Farmer, Alfredo Garcia Prats, Daniel Gutmann, Volker Heydt, Eric Kemmeren, Georg Kofler (Chair), Michael Lang, Franck Le Mentec, Pasquale Pistone, Stella Raventos-Calvo, Isabelle Richelle, Friedrich Roedler and Kelly Stricklin-Coutinho)

Title: Opinion Statement ECJ-TF 1/2017 on the Decision of the Court of Justice of the European Union in *SECIL* (Case C-464/14), concerning the Free Movement of Capital and Third Countries.

Journal: European Taxation

Number or authors: **Position in authors' list:**

Volume: april **Number:** 2/3 **Pages, Initial:** 163 **final:** 172 **Year:** 2017 **Place of publication:** NETHERLANDS

ISSN: 0014-3138

Key: Article **article code:** 127863 **Order:** 093 **Relevance order:** **National / International:** International

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): ECJ Task Force (Paul Farmer, Alfredo Garcia Prats, Daniel Gutmann, Volker Heydt, Eric Kemmeren, Georg Kofler (Chair), Michael Lang, Franck Le Mentec, Pasquale Pistone, Stella Raventos-Calvo, Isabelle Richelle, Friedrich Roedler and Kelly Stricklin-Coutinho)

Title: Opinion Statement ECJ-TF 2/2016 on the Decision of the Court of Justice of the European Union of 13 July 2016 in Brisal and KBC Finance Ireland (Case C-18/15), on the Admissibility of Gross Withholding Tax of Interest

Journal: European Taxation

Number or authors: **Position in authors' list:**

Volume: abril **Number:** 2/3 **Pages, Initial:** 30 **final:** 34 **Year:** 2017 **Place of publication:** NETHERLANDS

ISSN: 0014-3138

Key: Article **article code:** 127864 **Order:** 094 **Relevance order:** **National / International:** International

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): ECJ Task Force (Paul Farmer, Alfredo Garcia Prats, Daniel Gutmann, Volker Heydt, Eric Kemmeren, Georg Kofler (Chair), Michael Lang, Franck Le Mentec, Pasquale Pistone, Stella Raventos-Calvo, Isabelle Richelle, Friedrich Roedler and Kelly Stricklin-Coutinho)

Title: Opinion Statement ECJ-TF 1/2016 on the Decision of the European Court in Justice in Joined Cases Miljoen (Case C-10/14), X (Case C-14/14) and Société Générale (Case C-17/14) on the Netherlands Dividend Withholding Tax

Journal: European Taxation

Number or authors: **Position in authors' list:**

Volume: junio **Number:** 5/6 **Pages, Initial:** 255 **final:** 261 **Year:** 2016 **Place of publication:** NETHERLANDS

ISSN: 0014-3138

Key: Article **article code:** 127865 **Order:** 095 **Relevance order:** **National / International:** International

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): Francisco Alfredo García Prats

Title: El 'prorrato' de las ventajas fiscales personales y familiares, según el TJUE: Comentario a la sentencia del Tribunal de Justicia de 9 de febrero de 2017, X, C-283/15

Journal: Quincena Fiscal

Number or authors: **Position in authors' list:**

Volume: --- **Number:** 1/2 **Pages, Initial:** 103 **final:** 154 **Year:** 2018 **Place of publication:** SPAIN **ISSN:**

1132-8576

Key: Article **article code:** 127866 **Order:** 099 **Relevance order:** **National / International:** National

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): Permanent Establishment after BEPS - A more appropriate allocation of taxing rights?

Title: Rivista della guardia di Finanza

Journal: Rivista della guardia di finanza

Number or authors: **Position in authors' list:**

Volume: --- **Number:** --- **Pages, Initial:** 17 **final:** 29 **Year:** 2017 **Place of publication:** ITALY **ISSN:**

0035-595X

Key: Article **article code:** 127880 **Order:** 100 **Relevance order:** **National / International:** International

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): ECJ Task Force CFE (Alfredo Garcia Prats, Werner Haslehner, Volker Heydt, Eric Kemmeren, Georg Kofler (Chair), Michael Lang, Jürgen Lüdicke, João Nogueira, Pasquale Pistone, Albert Rädler, Stella Raventos-Calvo, Emmanuel Raingeard de la Blétière, Isabelle Richelle, Alexander Rust and Rupert Shier

Title: Compatibility of Limitation-on-Benefits Clauses with the EU Fundamental Freedoms

Journal: European Taxation

Number or authors: Position in authors' list:

Volume: 58 **Number:** 9 **Pages, Initial:** 419 **final:** 425 **Year:** 2018 **Place of publication:** NETHERLANDS

ISSN: 0014-3138

Key: Article **article code:** 136269 **Order:** 101 **Relevance order:** **National / International:** International

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): ECJ Task Force CFE (Alfredo Garcia Prats, Werner Haslehner, Volker Heydt, Eric Kemmeren, Georg Kofler (Chair), Michael Lang, Jürgen Lüdicke, João Nogueira, Pasquale Pistone, Albert Rädler, Stella Raventos-Calvo, Emmanuel Raingeard de la Blétière, Isabelle Richelle, Alexander Rust and Rupert Shier

Title: Compatibility of the French Anti-abuse Rule REgarding outbound Dividends with the EU Parent-Subsidiary Directive (2011/96) and the Fundamental Freedoms

Journal: European Taxation

Number or authors: Position in authors' list:

Volume: 58 **Number:** 10 **Pages, Initial:** 471 **final:** 478 **Year:** 2018 **Place of publication:** NETHERLANDS

ISSN: 0014-3138

Key: Article **article code:** 136270 **Order:** 102 **Relevance order:** **National / International:** International

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): ECJ Task Force CFE (Alfredo Garcia Prats, Werner Haslehner, Volker Heydt, Eric Kemmeren, Georg Kofler (Chair), Michael Lang, Jürgen Lüdicke, João Nogueira, Pasquale Pistone, Albert Rädler, Stella Raventos-Calvo, Emmanuel Raingeard de la Blétière, Isabelle Richelle, Alexander Rust and Rupert Shier

Title: Utilization of 'Definitive Losses' Attributable to a Foreign Permanent Establishment

Journal: European Taxation

Number or authors: Position in authors' list:

Volume: 59 **Number:** 2/3 **Pages, Initial:** 113 **final:** 119 **Year:** 2019 **Place of publication:** NETHERLANDS

ISSN: 0014-3138

Key: Article **article code:** 136271 **Order:** 103 **Relevance order:** **National / International:** International

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): ECJ Task Force CFE (Alfredo Garcia Prats, Werner Haslehner, Volker Heydt, Eric Kemmeren, Georg Kofler (Chair), Michael Lang, Jürgen Lüdicke, João Nogueira, Pasquale Pistone, Albert Rädler, Stella Raventos-Calvo, Emmanuel Raingeard de la Blétière, Isabelle Richelle, Alexander Rust and Rupert Shier

Title: Application of Transfer Pricing Rules to Transactions between Resident and Non-Resident Associated Enterprises

Journal: European Taxation

Number or authors: Position in authors' list:

Volume: 59 **Number:** 9 **Pages, Initial:** 446 **final:** 452 **Year:** 2019 **Place of publication:** NETHERLANDS

ISSN: 0014-3138

Key: Article **article code:** 136272 **Order:** 104 **Relevance order:** **National / International:** International

Link:

Indexing Database: **Impact factor:** **Number of citations:**

Subject and Position within it:

Quality indicators:

Comments:

Authors (signature): ECJ Task Force CFE (Alfredo Garcia Prats, Werner Haslehner, Volker Heydt, Eric Kemmeren, Georg Kofler (Chair), Michael Lang, Jürgen Lüdicke, João Nogueira, Pasquale Pistone, Albert Rädler, Stella Raventos-Calvo, Emmanuel Raingeard de la Blétière, Isabelle Richelle, Alexander Rust and Rupert Shier
Title: The 'Beneficial Ownership' requirement and the Anti-Abuse Principle in the Company Tax Directives
Journal: European Taxation
Number or authors: **Position in authors' list:**
Volume: 59 **Number:** 10 **Pages, Initial:** 487 **final:** 502 **Year:** 2019 **Place of publication:** NETHERLANDS
ISSN: 0014-3138
Key: Article **article code:** 136273 **Order:** 105 **Relevance order:** **National / International:** International
Link:
Indexing Database: **Impact factor:** **Number of citations:**
Subject and Position within it:
Quality indicators:
Comments:

Authors (signature): ECJ Task Force CFE (Alfredo Garcia Prats, Werner Haslehner, Volker Heydt, Eric Kemmeren, Georg Kofler (Chair), Michael Lang, Jürgen Lüdicke, João Nogueira, Pasquale Pistone, Albert Rädler, Stella Raventos-Calvo, Emmanuel Raingeard de la Blétière, Isabelle Richelle, Alexander Rust and Rupert Shier
Title: Withholding Taxes, Losses and Territoriality
Journal: European Taxation
Number or authors: **Position in authors' list:**
Volume: 60 **Number:** 2/3 **Pages, Initial:** --- **final:** --- **Year:** 2020 **Place of publication:** NETHERLANDS
ISSN: 0014-3138
Key: Article **article code:** 136274 **Order:** 106 **Relevance order:** **National / International:** International
Link:
Indexing Database: **Impact factor:** **Number of citations:**
Subject and Position within it:
Quality indicators:
Comments:

Book Publications

Authors (signature): García Prats, Francisco Alfredo; García Moreno, Alberto; Montesinos Oltra, Salvador
Title: Tributación Empresarial. Supuestos Prácticos. 1ª edición
Book:
Publisher: Tirant Lo Blanch
Number or authors: 1
Volume: --- **Number:** --- **Pages, Initial:** 1 **final:** 431 **Year:** 1998 **Place of publication:** Valencia (SPAIN)
ISBN: 84-8002-697-9 **Legal Deposit:** V-3377-1998
Key: **Altres llibres **Publication code:** 005678 **Order:** 001 **Relevance order:** **Publisher:** National
Link:
Institutional Repository URL:
Comments:

Authors (signature): García Prats, Francisco Alfredo; García Moreno, Alberto; Montesinos Oltra, Salvador
Title: Tributación Empresarial. Supuestos Prácticos. 2ª edición
Book:
Publisher: Tirant Lo Blanch
Number or authors: 1
Volume: --- **Number:** --- **Pages, Initial:** 1 **final:** 469 **Year:** 1999 **Place of publication:** Valencia (SPAIN)
ISBN: 84-8002-938-2 **Legal Deposit:** ---
Key: **Altres llibres **Publication code:** 005680 **Order:** 002 **Relevance order:** **Publisher:** National
Link:
Institutional Repository URL:
Comments:

Authors (signature): García Prats, Francisco Alfredo; García Moreno, Alberto; Montesinos Oltra, Salvador
Title: Tributación Empresarial. Supuestos Prácticos. 3ª edición
Book:
Publisher: Tirant Lo Blanch
Number or authors: 1
Volume: --- **Number:** --- **Pages, Initial:** 1 **final:** 470 **Year:** 2001 **Place of publication:** Valencia (SPAIN)
ISBN: 84-8442-411-1 **Legal Deposit:** ---
Key: **Altres llibres **Publication code:** 005685 **Order:** 003 **Relevance order:** **Publisher:** National
Link:
Institutional Repository URL:
Comments:

Authors (signature): García Prats, Francisco Alfredo; García Moreno, Alberto; Montesinos Oltra, Salvador
Title: Tributación Empresarial. Supuestos Prácticos. 4ª edición
Book:
Publisher: Tirant Lo Blanch
Number or authors: 1
Volume: --- **Number:** --- **Pages, Initial:** 1 **final:** 467 **Year:** 2002 **Place of publication:** Valencia (SPAIN)
ISBN: 84-8442-691-2 **Legal Deposit:** V-3714-2002
Key: **Altres llibres **Publication code:** 005688 **Order:** 004 **Relevance order:** **Publisher:** National
Link:
Institutional Repository URL:
Comments:

Authors (signature): García Prats, Francisco Alfredo; Sala Galvañ, Gemma; Bosch Cholbi, José Luís
Title: Convenios de doble imposición y legislación complementaria
Book:
Publisher: Tecnos
Number or authors: 1
Volume: --- **Number:** --- **Pages, Initial:** 1 **final:** 1542 **Year:** 2002 **Place of publication:** Madrid (SPAIN)
ISBN: 84-309-3799-4 **Legal Deposit:** M.15629-2002
Key: **Altres llibres **Publication code:** 005689 **Order:** 005 **Relevance order:** **Publisher:** National
Link:
Institutional Repository URL:
Comments:

Authors (signature): García Prats, Francisco Alfredo; García Moreno, Alberto; Montesinos Oltra, Salvador
Title: Tributación Empresarial. Supuestos Prácticos. 5ª edición
Book:
Publisher: Tirant Lo Blanch
Number or authors: 1
Volume: --- **Number:** --- **Pages, Initial:** 1 **final:** 467 **Year:** 2004 **Place of publication:** Valencia (SPAIN)
ISBN: 84-8456-020-1 **Legal Deposit:** V-1317-2004
Key: **Altres llibres **Publication code:** 005692 **Order:** 006 **Relevance order:** **Publisher:** National
Link:
Institutional Repository URL:
Comments:

Authors (signature): García Prats, Francisco Alfredo
Title: Los precios de transferencia: su tratamiento tributario desde una perspectiva europea
Book:
Publisher: Instituto de Estudios Fiscales
Number or authors: 1
Volume: --- **Number:** Doc. 9/2005 **Pages, Initial:** 1 **final:** 47 **Year:** 2004 **Place of publication:** Madrid (SPAIN) **ISBN:** 1578-0244 **Legal Deposit:** ---
Key: **Altres llibres **Publication code:** 015791 **Order:** 007 **Relevance order:** **Publisher:** National
Link:
Institutional Repository URL:
Comments:

Authors (signature): García Prats, Francisco Alfredo; García Moreno, Alberto; Montesinos Oltra, Salvador
Title: Tributación Empresarial. Supuestos Prácticos. 6ª edición
Book:
Publisher: Tirant Lo Blanch
Number or authors: 3
Volume: --- **Number:** --- **Pages, Initial:** 1 **final:** 476 **Year:** 2008 **Place of publication:** Valencia (SPAIN)
ISBN: 978-84-9876-163-4 **Legal Deposit:** V-1870-2008
Key: **Altres llibres **Publication code:** 027632 **Order:** 008 **Relevance order:** **Publisher:** National
Link:
Institutional Repository URL:
Comments:

Authors (signature): Teixeira, Gloria (editor); García Prats, Francisco Alfredo, et alii
Title: Business Taxation in the European Union. Chapter 16. Spain
Book:
Publisher: Willey Chancery Publishing Ltd.
Number or authors: 1
Volume: --- **Number:** --- **Pages, Initial:** 1 **final:** 46 **Year:** 1994 **Place of publication:** London/New York (UNITED KINGDOM) **ISBN:** 0471951579 **Legal Deposit:** ---
Key: **Capítol de llibre **Publication code:** 005674 **Order:** 009 **Relevance order:** **Publisher:** International
Link:
Institutional Repository URL:
Comments:

Authors (signature): Orón Moratal, Germán (editor); García Prats, Francisco Alfredo, et alii
Title: Los nuevos impuestos sobre la renta de las personas físicas y sobre la renta de no residentes
Book:
Publisher: McGraw Hill
Number or authors: 1
Volume: --- **Number:** --- **Pages, Initial:** 817 **final:** 881 **Year:** 1999 **Place of publication:** Madrid (SPAIN)
ISBN: 84-481-2441-3 **Legal Deposit:** M.29203-1999
Key: **Capítol de llibre **Publication code:** 005681 **Order:** 010 **Relevance order:** **Publisher:** National
Link:
Institutional Repository URL:
Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Limits on the Use of Low-Tax Regimes by Multinational Businesses: Current Measures and Emerging Trends. Chapter Spain.

Book: Cahiers de Droit Fiscal International. Vol LXXXVIb

Publisher: Kluwer Law International

Number or authors: 1

Volume: --- **Number:** --- **Pages, Initial:** 803 **final:** 826 **Year:** 2001 **Place of publication:** Deventer (NETHERLANDS) **ISBN:** 90-41-1637-0 **Legal Deposit:** M.15629-2002

Key: **Capítol de llibre **Publication code:** 005683 **Order:** 011 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Authors (signature): Serrano Antón, Fernando (editor); García Prats, Francisco Alfredo, et alii

Title: Tributación de las rentas empresariales: rentas asociadas en los Convenios de doble imposición

Book: Fiscalidad Internacional

Publisher: Centro de Estudios Financieros

Number or authors: 1

Volume: --- **Number:** --- **Pages, Initial:** 213 **final:** 251 **Year:** 2001 **Place of publication:** Madrid (SPAIN)

ISBN: 84-454-1089-X **Legal Deposit:** M.38951-2001

Key: **Capítol de llibre **Publication code:** 005686 **Order:** 012 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Las medidas tributarias anti-abuso y el derecho comunitario

Book: Las medidas anti-abuso en la normativa interna española y en los Convenios para evitar la doble imposición internacional. Capítulo 5

Publisher: Instituto de Estudios Fiscales

Number or authors: 1

Volume: --- **Number:** --- **Pages, Initial:** 163 **final:** 205 **Year:** 2002 **Place of publication:** Madrid (SPAIN)

ISBN: 84-8008-110-4 **Legal Deposit:** M-52083-2002

Key: **Capítol de llibre **Publication code:** 005687 **Order:** 013 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: La asistencia internacional para la recaudación de deudas tributarias

Book: Fiscalidad y Planificación Fiscal Internacional. Capítulo 15

Publisher: Instituto de Estudios Económicos

Number or authors: 1

Volume: --- **Number:** --- **Pages, Initial:** 467 **final:** 498 **Year:** 2003 **Place of publication:** Madrid (SPAIN)

ISBN: --- **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 005690 **Order:** 014 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Asistencia mutua internacional en materia de recaudación tributaria

Book: Manual de Fiscalidad Internacional. Capítulo 28

Publisher: Instituto de Estudios Fiscales

Number or authors: 1

Volume: --- **Number:** --- **Pages, Initial:** 993 **final:** 1068 **Year:** 2004 **Place of publication:** Madrid (SPAIN)

ISBN: 84-8008-165-1 **Legal Deposit:** M-40436-2004

Key: **Capítol de llibre **Publication code:** 005691 **Order:** 015 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo; Ibáñez Marsilla, Santiago

Title: WTO and Direct Taxation. National Report Spain.

Book: WTO and Direct Taxation

Publisher: Kluwer Law International

Number or authors: 2

Volume: --- **Number:** --- **Pages, Initial:** 639 **final:** 684 **Year:** 2005 **Place of publication:** The Hague (NETHERLANDS) **ISBN:** 90-411-2371-7 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 014200 **Order:** 016 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Authors (signature): Santiago Ibáñez Marsilla / F. Alfredo García Prats

Title: Spanish National Report

Book: WTO and direct taxation

Publisher: linde

Number or authors:

Volume: --- **Number:** --- **Pages, Initial:** 639 **final:** 684 **Year:** 2005 **Place of publication:** Viena (Austria) (AUSTRIA) **ISBN:** 3-7073-0710-7 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 013055 **Order:** 017 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo, et alii

Title: ECJ-Recent developments in Direct Taxation

Book:

Publisher: Kluwer Law International

Number or authors: 14

Volume: --- **Number:** --- **Pages, Initial:** 277 **final:** 295 **Year:** 2005 **Place of publication:** The Hague (NETHERLANDS) **ISBN:** 90-411-2509-4 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 014202 **Order:** 018 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Authors (signature): F. Alfredo García Prats. Taveira Torres, Heleno (coordinador)

Title: Los precios de transferencia: su tratamiento tributario

Book: Direito Tributário Internacional Aplicado.

Publisher: Editora Quartier Latin do Brasil

Number or authors: 19

Volume: III **Number:** --- **Pages, Initial:** 255 **final:** 325 **Year:** 2005 **Place of publication:** Sao Paulo (BRAZIL) **ISBN:** --- **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 027633 **Order:** 019 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Authors (signature): Serrano Antón, Fernando (editor); García Prats, Francisco Alfredo, et alii

Title: Tributación de las rentas empresariales: rentas asociadas en los Convenios de doble imposición. Capítulo 11

Book: Fiscalidad Internacional

Publisher: Centro de Estudios Financieros

Number or authors: 1

Volume: --- **Number:** --- **Pages, Initial:** 373 **final:** 418 **Year:** 2005 **Place of publication:** Madrid (SPAIN) **ISBN:** 84-454-1250-7 **Legal Deposit:** M.1672-2005

Key: **Capítol de llibre **Publication code:** 027634 **Order:** 020 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): F. Alfredo García Prats

Title: El convenio de doble imposición entre España y Colombia desde la perspectiva española

Book: Estudios de derecho internacional tributario. Los convenios de doble imposición

Publisher: Legis. Instituto Colombiano de Derecho Tributario

Number or authors: 19

Volume: --- **Number:** --- **Pages, Initial:** 545 **final:** 573 **Year:** 2006 **Place of publication:** Bogotá (COLOMBIA) **ISBN:** 958-653-470-7 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 014201 **Order:** 021 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: La residencia fiscal y la imposición sobre la renta de la Sociedad Anónima Europea en España

Book: La Sociedad Anónima Europea Domiciliada en España

Publisher: Aranzadi (Thomson Reuters)

Number or authors: 1

Volume: --- **Number:** --- **Pages, Initial:** 451 **final:** 484 **Year:** 2006 **Place of publication:** Cizur Menor (SPAIN) **ISBN:** 84-9767-602-5 **Legal Deposit:** NA 718/2006

Key: **Capítol de llibre **Publication code:** 015793 **Order:** 022 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo,

Title: Sujeción de los extranjeros a los mismos impuestos que los españoles. Artículo 15

Book: Comentarios a la Ley de Extranjería

Publisher: Tirant Lo Blanch

Number or authors: 20

Volume: --- **Number:** --- **Pages, Initial:** 401 **final:** 416 **Year:** 2006 **Place of publication:** Valencia (SPAIN) **ISBN:** 84-8456-523-8 **Legal Deposit:** V-8-2006

Key: **Capítol de llibre **Publication code:** 015794 **Order:** 023 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo,

Title: Capítulo IV. De las tasas por autorizaciones administrativas y por tramitación de las solicitudes de visado. Artículos 44 a 48

Book: Comentarios a la Ley de Extranjería

Publisher: Tirant Lo Blanch

Number or authors: 20

Volume: --- **Number:** --- **Pages, Initial:** 1125 **final:** 1207 **Year:** 2006 **Place of publication:** Valencia (SPAIN) **ISBN:** 84-8456-523-8 **Legal Deposit:** V-8-2006

Key: **Capítol de llibre **Publication code:** 015795 **Order:** 024 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): Lang, Such, Staringer, García Prats, et alii

Title: ECJ-Recent developments in Direct Taxation

Book:

Publisher: linde

Number or authors: 14

Volume: --- **Number:** --- **Pages, Initial:** 279 **final:** 295 **Year:** 2006 **Place of publication:** Wien (AUSTRIA) **ISBN:** 3-7073-0878-2 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 027635 **Order:** 025 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo,
Title: The EU and Third Countries: Direct Taxation. Spanish Perspective.
Book: The EU and Third Countries: Direct Taxation
Publisher: Kluwer Law International
Number or authors: 14
Volume: --- **Number:** --- **Pages, Initial:** 1 **final:** 45 **Year:** 2006 **Place of publication:** The Hague (NETHERLANDS) **ISBN:** --- **Legal Deposit:** ---
Key: **Capítol de llibre **Publication code:** 027636 **Order:** 026 **Relevance order:** **Publisher:** International
Link:
Institutional Repository URL:
Comments: en prensa

Authors (signature): García Prats, Francisco Alfredo,
Title: Capítulo 9. Aspectos internacionales de la tributación local
Book: Tributos Locales y Autonómicos
Publisher: Aranzadi (Thomson Reuters)
Number or authors: 14
Volume: --- **Number:** --- **Pages, Initial:** 423 **final:** 458 **Year:** 2006 **Place of publication:** Pamplona (SPAIN) **ISBN:** 84-9767-662-9 **Legal Deposit:** ---
Key: **Capítol de llibre **Publication code:** 027637 **Order:** 027 **Relevance order:** **Publisher:** National
Link:
Institutional Repository URL:
Comments: en prensa

Authors (signature): García Prats, Francisco Alfredo
Title: Asistencia mutua internacional en materia de recaudación tributaria
Book: Manual de Fiscalidad Internacional. Capítulo 28
Publisher: Instituto de Estudios Fiscales
Number or authors: 1
Volume: II **Number:** --- **Pages, Initial:** 1248 **final:** 1330 **Year:** 2007 **Place of publication:** Madrid (SPAIN)
ISBN: 978-84-8008-252-5 **Legal Deposit:** M-40436-2004
Key: **Capítol de llibre **Publication code:** 027638 **Order:** 028 **Relevance order:** **Publisher:** National
Link:
Institutional Repository URL:
Comments:

Authors (signature): Serrano Antón, Fernando (editor); García Prats, Francisco Alfredo, et alii
Title: Tributación de las rentas empresariales: rentas asociadas en los Convenios de doble imposición. Capítulo 11
Book: Fiscalidad Internacional
Publisher: Centro de Estudios Financieros
Number or authors: 1
Volume: --- **Number:** --- **Pages, Initial:** 373 **final:** 418 **Year:** 2007 **Place of publication:** Madrid (SPAIN)
ISBN: 978-84-454-1348-7 **Legal Deposit:** ---
Key: **Capítol de llibre **Publication code:** 027639 **Order:** 029 **Relevance order:** **Publisher:** National
Link:
Institutional Repository URL:
Comments:

Authors (signature): García Prats, Francisco Alfredo
Title: Is it possible to set a coherent system of rules on direct taxation under EC Law Requirements?
Book: A Vision of Taxes within and outside European Borders
Publisher: Práxis/Wolters Kluwer
Number or authors: 1
Volume: I **Number:** --- **Pages, Initial:** 429 **final:** 448 **Year:** 2008 **Place of publication:** The Hague (NETHERLANDS) **ISBN:** --- **Legal Deposit:** M-40436-2004
Key: **Capítol de llibre **Publication code:** 027640 **Order:** 030 **Relevance order:** **Publisher:** National
Link:
Institutional Repository URL:
Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: The acte clair doctrine and the effective judicial protection of EC law rights in direct tax matters: the Spanish case as an example

Book: The Acte Clair in EC Direct Tax Law

Publisher: International Bureau of Fiscal Documentation

Number or authors: 14

Volume: --- **Number:** --- **Pages, Initial:** 300 **final:** 350 **Year:** 2008 **Place of publication:** Amsterdam (NETHERLANDS) **ISBN:** 978-90-8722-036-5 **Legal Deposit:** M-40436-2004

Key: **Capítol de llibre **Publication code:** 027641 **Order:** 031 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: EC law and direct taxation: towards a coherent system of taxation?

Book: Accounting and Taxation & Assessment of ECJ Case Law (Volume 5)

Publisher: Práxis/Wolters Kluwer

Number or authors: 1

Volume: I **Number:** --- **Pages, Initial:** 429 **final:** 448 **Year:** 2008 **Place of publication:** Amsterdam (NETHERLANDS) **ISBN:** 978-90-812819-1-1 **Legal Deposit:** M-40436-2004

Key: **Capítol de llibre **Publication code:** 027642 **Order:** 032 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Cláusulas antielusión en el Impuesto sobre Sociedades: los precios de transferencia.

Book: Collado Yurrita, M.A. et al. La lucha contra el fraude fiscal. Estrategias nacionales y comunitarias. Atelier. 2008.

Publisher: Atelier

Number or authors: 24

Volume: --- **Number:** --- **Pages, Initial:** 168 **final:** 186 **Year:** 2008 **Place of publication:** Madrid (SPAIN) **ISBN:** 978-84-96758-60-5 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 027643 **Order:** 033 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: La figura del establecimiento permanente en el orden tributario mundial. Capítulo 6.

Book: El tributo y su aplicación: perspectivas para el siglo XXI

Publisher: Marcial Pons

Number or authors: 86

Volume: --- **Number:** --- **Pages, Initial:** 220 **final:** 270 **Year:** 2008 **Place of publication:** Buenos Aires (SPAIN) **ISBN:** 978-987-24144-6-7 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 027644 **Order:** 034 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: La cooperación administrativa en materia tributaria en el Siglo XXI

Book: Homenaje al Profesor Mariano Peset

Publisher: Universitat de València

Number or authors: 14

Volume: II **Number:** --- **Pages, Initial:** 1 **final:** 21 **Year:** 2007 **Place of publication:** Valencia (SPAIN) **ISBN:** --- **Legal Deposit:** ---

Key: **Capítol de llibre en premsa **Publication code:** 027645 **Order:** 035 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments: e

Authors (signature): Martín Queralt, Juan; Orón Moratal, Germán; García Prats, Francisco Alfredo
Title: El sistema de financiación de las Comunidades Autónomas: situación actual y perspectivas de reforma. Aspectos jurídicos
Book:
Publisher: Instituto Valenciano de Investigaciones Económicas (IVIE)
Number or authors: 3
Volume: --- Number: --- Pages, Initial: 1 final: 156 Year: 2000 Place of publication: Valencia (SPAIN)
ISBN: --- Legal Deposit: ---
Key: **Informes de recerca **Publication code:** 005682 **Order:** 036 **Relevance order:** **Publisher:** National
Link:
Institutional Repository URL:
Comments:

Authors (signature): García Prats, Francisco Alfredo
Title: La asistencia mutua en materia de recaudación tributaria. Documentos 24/01
Book:
Publisher: Instituto de Estudios Fiscales
Number or authors: 1
Volume: --- Number: --- Pages, Initial: 1 final: 98 Year: 2001 Place of publication: Madrid (SPAIN)
ISBN: 1578-0244 **Legal Deposit:** M-23771-2001
Key: **Informes de recerca **Publication code:** 005684 **Order:** 037 **Relevance order:** **Publisher:** National
Link:
Institutional Repository URL:
Comments:

Authors (signature): García Prats, Francisco Alfredo
Title: El establecimiento permanente. Análisis jurídico tributario internacional de la imposición societaria
Book:
Publisher: Tecnos
Number or authors: 1
Volume: --- Number: --- Pages, Initial: 1 final: 505 Year: 1996 Place of publication: Madrid (SPAIN)
ISBN: 84-309-2820-0 **Legal Deposit:** M.10346-1996
Key: **Libre de contingut científic **Publication code:** 005676 **Order:** 038 **Relevance order:** 01 **Publisher:** National
Link:
Institutional Repository URL:
Comments:

Authors (signature): García Prats, Francisco Alfredo
Title: Imposición directa, no discriminación y derecho comunitario
Book:
Publisher: Tecnos
Number or authors: 1
Volume: --- Number: --- Pages, Initial: 1 final: 259 Year: 1998 Place of publication: Madrid (SPAIN)
ISBN: 84-09-3279-8 **Legal Deposit:** M.45732-1998
Key: **Libre de contingut científic **Publication code:** 005677 **Order:** 039 **Relevance order:** 02 **Publisher:** National
Link:
Institutional Repository URL:
Comments:

Authors (signature): Baena Aguilar, Angel; Calderón Carrero, José Manuel; García Prats, Francisco Alfredo; Lete Achirica, Carlos; Martín Jiménez, Adolfo
Title: Comentarios a la Ley del Impuesto sobre la Renta de No Residentes
Book:
Publisher: Civitas
Number or authors: 1
Volume: --- Number: --- Pages, Initial: 1 final: 503 Year: 1999 Place of publication: Madrid (SPAIN)
ISBN: 84-470-1257-3 **Legal Deposit:** M-26485-1999
Key: **Libre de contingut científic **Publication code:** 005679 **Order:** 040 **Relevance order:** **Publisher:** National
Link:
Institutional Repository URL:
Comments:

Authors (signature): García Prats, Francisco Alfredo; Calderón Carrero, José Manuel; Martín Jiménez, Adolfo; Ruiz García, José Ramón; Vega Borrego, Félix Alberto

Title: Comentarios a los Convenios para evitar la doble imposición para evitar la doble imposición y prevenir la evasión fiscal concluidos por España (Análisis a la luz del Modelo de Convenio de la OCDE y de la legislación y jurisprudencia española)

Book:

Publisher: Instituto de Estudios Económicos de Galicia

Number or authors: 5

Volume: --- **Number:** --- **Pages, Initial:** 1 **final:** 1338 **Year:** 2005 **Place of publication:** La Coruña (SPAIN) **ISBN:** 84-95892-27-8 **Legal Deposit:** ---

Key: **Libre de contingut científic **Publication code:** 014203 **Order:** 041 **Relevance order:** **Publisher:** Internat

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: El arbitraje en materia tributaria

Book:

Publisher: Civitas (Thomson Reuters)

Number or authors: 14

Volume: --- **Number:** --- **Pages, Initial:** 1 **final:** 225 **Year:** 2008 **Place of publication:** Madrid (SPAIN)

ISBN: --- **Legal Deposit:** ---

Key: **Libre en premsa **Publication code:** 027646 **Order:** 042 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments: en premsa

Authors (signature): García Prats, Francisco Alfredo

Title: Prólogo

Book: Mora Lorente, María Desamparados. Impuestos cedidos: implicaciones internas y comunitarias

Publisher: Tirant Lo Blanch

Number or authors: 1

Volume: --- **Number:** --- **Pages, Initial:** 23 **final:** 29 **Year:** 2004 **Place of publication:** Valencia (SPAIN)

ISBN: 84-8002-576-x **Legal Deposit:** V-921-2004

Key: **Altres **Publication code:** 027647 **Order:** 043 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Prólogo

Book: Vega Borrego, Félix. Limitation on Benefits Clauses in Double Taxation Conventions

Publisher: Kluwer Law International

Number or authors: 1

Volume: --- **Number:** --- **Pages, Initial:** VII **final:** XI **Year:** 2006 **Place of publication:** The Hague (NETHERLANDS) **ISBN:** 90-411-2370-9 **Legal Deposit:** ---

Key: **Altres **Publication code:** 027648 **Order:** 044 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: El establecimiento permanente en la imposición societaria desde el punto de vista internacional. El ordenamiento español como modelo

Book:

Publisher: Universitat de València

Number or authors: 1

Volume: --- **Number:** --- **Pages, Initial:** 1 **final:** 895 **Year:** 1995 **Place of publication:** Valencia (SPAIN)

ISBN: 84-370-1622-3 **Legal Deposit:** M-26485-1999

Key: **Publicacions Multimèdia **Publication code:** 005675 **Order:** 045 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo García Moreno, Vicente Alberto Montesinos Oltra, Salvador

Title: Tributación empresarial. Esquemas y supuestos prácticos

Book: Tributación empresarial. Esquemas y supuestos prácticos

Publisher: Tirant Lo Blanch

Number or authors: 3

Volume: --- **Number:** --- **Pages, Initial:** 001 **final:** 471 **Year:** 2009 **Place of publication:** Valencia (SPAIN) **ISBN:** 978-84-9876-641-7 **Legal Deposit:** ---

Key: **Altres llibres **Publication code:** 036468 **Order:** 046 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo García Moreno, Vicente Alberto Montesinos Oltra, Salvador

Title: Tributación empresarial. Supuestos prácticos. 6 edición.

Book: Tributación empresarial. Supuestos prácticos

Publisher: Tirant Lo Blanch

Number or authors: 3

Volume: --- **Number:** --- **Pages, Initial:** 001 **final:** 471 **Year:** 2008 **Place of publication:** Valencia (SPAIN) **ISBN:** --- **Legal Deposit:** V-1317-2004

Key: **Altres llibres **Publication code:** 036469 **Order:** 047 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Is it possible to set a coherent system of rules on direct taxation under EC law requirements?

Book: A vision of taxes within and outside European borders

Publisher: Wolters Kluwer. Law and practice

Number or authors: 49

Volume: --- **Number:** --- **Pages, Initial:** 429 **final:** 448 **Year:** 2008 **Place of publication:** The Hague (NETHERLANDS) **ISBN:** 9789041126405 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 036470 **Order:** 048 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: EC law and direct taxation: towards a coherent system of taxation?

Book: Accounting and taxation with special regard to trading in emission rights and assessment of ECJ case law in matters of direct taxes and State aid

Publisher: International Bureau of Fiscal Documentation

Number or authors: 6

Volume: --- **Number:** --- **Pages, Initial:** 65 **final:** 81 **Year:** 2008 **Place of publication:** Amsterdam (NETHERLANDS) **ISBN:** 9789081281911 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 036471 **Order:** 049 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: The acte clair doctrine and the effective judicial protection of EC law rights in direct tax matters: the Spanish case as an example.

Book: The Acte Clair in EC Direct Tax Law

Publisher: International Bureau of Fiscal Documentation

Number or authors: 12

Volume: --- **Number:** --- **Pages, Initial:** 417 **final:** 452 **Year:** 2008 **Place of publication:** Amsterdam (NETHERLANDS) **ISBN:** 978-90-8722-036-5 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 036472 **Order:** 050 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Cláusulas antielusión en el impuesto sobre Sociedades : los precios de transferencia. En . Coord Collado Yurrita, M.A. Sanz Díaz-Palacios, Moreno González, S. 2008. ISBN , pags. 168-186

Book: La lucha contra el fraude fiscal: estrategias nacionales y comunitarias

Publisher: Atelier

Number or authors: 23

Volume: --- **Number:** --- **Pages, Initial:** 168 **final:** 186 **Year:** 2008 **Place of publication:** Madrid (SPAIN) **ISBN:** 978-84-96758-60-5 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 036473 **Order:** 051 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: La figura del establecimiento permanente en el orden tributario internacional

Book: El tributo y su aplicación. Perspectivas para el Siglo XXI. L Aniversario del ILADT

Publisher: Marcial Pons

Number or authors: 53

Volume: --- **Number:** --- **Pages, Initial:** 1253 **final:** 1280 **Year:** 2008 **Place of publication:** (ARGENTINA) **ISBN:** 978-987-24144-8-1 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 036474 **Order:** 052 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Las operaciones vinculadas y los precios de transferencia: la aplicación del principio de libre competencia. Valoración a valor de mercado

Book: Fiscalidad de los precios de transferencia (operaciones vinculadas)

Publisher: Centro de Estudios Financieros

Number or authors: 22

Volume: --- **Number:** --- **Pages, Initial:** 12 **final:** 56 **Year:** 2010 **Place of publication:** Madrid (SPAIN) **ISBN:** 978-84-454-1605-1 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 036475 **Order:** 053 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Cooperación administrativa en materia tributaria. Derecho tributario global.

Book:

Publisher: Instituto de Estudios Fiscales

Number or authors: 1

Volume: --- **Number:** --- **Pages, Initial:** 1 **final:** 55 **Year:** 2007 **Place of publication:** Madrid (SPAIN)

ISBN: 1578-0244 **Legal Deposit:** ---

Key: **Informes de recerca **Publication code:** 036476 **Order:** 054 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: The abuse of tax law: prospects and análisis

Book: Essays in International and European Tax Law.

Publisher: Jovene editore

Number or authors: 4

Volume: --- **Number:** --- **Pages, Initial:** 50 **final:** 148 **Year:** 2010 **Place of publication:** Napoles (ITALY)

ISBN: 88-243-1950-5 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 036477 **Order:** 055 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Authors (signature): Bilbao Estrada, I. García Prats, Francisco Alfredo Cornejo Pérez, Alberto (coord)

Title: La fiscalidad de los derechos de emisión: estado de situación y perspectivas de futuro8

Book:

Publisher: Instituto de Estudios Fiscales

Number or authors: 28

Volume: --- **Number:** --- **Pages, Initial:** 1 **final:** 678 **Year:** 2010 **Place of publication:** Madrid (SPAIN)

ISBN: 978-84-8008-295-2 **Legal Deposit:** ---

Key: **Libre de contingut científic **Publication code:** 036478 **Order:** 056 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Aspectos internacionales de la fiscalidad de los derechos de emisión

Book: La fiscalidad de los derechos de emisión: estado de situación y perspectivas de futuro

Publisher: Instituto de Estudios Fiscales

Number or authors: 1

Volume: --- **Number:** --- **Pages, Initial:** 453 **final:** 478 **Year:** 2010 **Place of publication:** Madrid (SPAIN)

ISBN: 978-84-8008-295-2 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 036479 **Order:** 057 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo; García Moreno, Alberto; Montesinos Oltra, Salvador

Title: Tributación Empresarial. Esquemas y Supuestos Prácticos. 9ª edición

Book:

Publisher: Tirant Lo Blanch

Number or authors: 1

Volume: --- **Number:** --- **Pages, Initial:** 1 **final:** 485 **Year:** 2011 **Place of publication:** Valencia (SPAIN)

ISBN: 978-84-9004-361-5 **Legal Deposit:** V-3335-2011

Key: **Altres llibres **Publication code:** 044029 **Order:** 058 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo
Title: Spanish Tax Aspects of Fiscal Federalism
Book: Tax Aspects of Fiscal Federalism. A Comparative Analysis
Publisher: International Bureau of Fiscal Documentation
Number or authors: 22
Volume: I **Number:** --- **Pages, Initial:** 361 **final:** 402 **Year:** 2011 **Place of publication:** Amsterdam (NETHERLANDS) **ISBN:** 978-90-8722-110-2 **Legal Deposit:** ---
Key: **Capítol de llibre **Publication code:** 044030 **Order:** 059 **Relevance order:** **Publisher:** International
Link:
Institutional Repository URL:
Comments:

Authors (signature): García Prats, Francisco Alfredo
Title: Chapter 33. Spain
Book: The Impact of the OECD and UN Model Conventions on Bilateral Tax Treaties
Publisher: Cambridge University Press
Number or authors: 38
Volume: --- **Number:** --- **Pages, Initial:** 1018 **final:** 1046 **Year:** 2011 **Place of publication:** Cambridge (UNITED KINGDOM) **ISBN:** --- **Legal Deposit:** ---
Key: **Llibre en premsa **Publication code:** 044034 **Order:** 060 **Relevance order:** **Publisher:** International
Link:
Institutional Repository URL:
Comments:

Authors (signature): Lang, Pistone, Schuch, Staringer, García Prats
Title: The Impact of the OECD and UN Model Conventions on Bilateral Tax Treaties. Spain
Book: The Impact of the OECD and the UN Model Conventions on Bilateral Tax Treaties
Publisher: Cambridge University Press
Number or authors: 42
Volume: 1 **Number:** --- **Pages, Initial:** 1206 **final:** 1255 **Year:** 2012 **Place of publication:** Cambridge (UNITED KINGDOM) **ISBN:** 978-1-107-02972-0 **Legal Deposit:** ---
Key: **Capítol de llibre **Publication code:** 049245 **Order:** 061 **Relevance order:** **Publisher:** International
Link:
Institutional Repository URL:
Comments:

Authors (signature): GARCÍA PRATS, FRANCISCO ALFREDO
Title: Revisiting 'Schumacker': source, residence and citizenship in the ECJ case law on direct taxation
Book: Allocating Taxing Powers within the European Union
Publisher: Springer
Number or authors: 10
Volume: 1 **Number:** 1 **Pages, Initial:** 1 **final:** 42 **Year:** 2013 **Place of publication:** Heidelberg (GERMANY) **ISBN:** 978-3-642-34919-5 **Legal Deposit:** ---
Key: **Capítol de llibre **Publication code:** 054224 **Order:** 062 **Relevance order:** **Publisher:** International
Link:
Institutional Repository URL:
Comments:

Authors (signature): García Prats, Francisco Alfredo (Editor)
Title: Intercambio de información, delito fiscal y blanqueo de capitales
Book: Intercambio de información, delito fiscal y blanqueo de capitales
Publisher: Instituto de Estudios Fiscales
Number or authors: 12
Volume: --- **Number:** --- **Pages, Initial:** 1 **final:** 350 **Year:** 2014 **Place of publication:** (SPAIN) **ISBN:** --- **Legal Deposit:** ---
Key: **Llibre de contingut científic **Publication code:** 061902 **Order:** 063 **Relevance order:** **Publisher:** Internat
Link:
Institutional Repository URL:
Comments: en prensa

Authors (signature): García Prats, F. A. (director) ; García Moreno, A.; Bosch Cholbi, J.L.; Uriol Egido, C.; Martín QUeralt, J., Boix Reig, J; Gómez-Ferrer, J. Espejo Poyato, I.; Calvo Vergez, J. ; de Miguel Canuto, E.; Carreras Manro, O. ; Muñoz Villareal, A.; Fernández-Miranda-N.; Carrasquer Clarí, M.L.; García Prats, F.A.; Machancoses García, E.; de Miguel Arias, S.; Virto Aguilar, A.D.; Martínez Giner, L.A.; Romero Flor, L.M.; Isusi Apraiz, I.; Gómez Moreno, S.; Pedrosa López, J.C.; McAuley, B.

Title: Intercambio de información, Blanqueo de capitales y Lucha contra el fraude fiscal

Book: Intercambio de información, Blanqueo de capitales y Lucha contra el fraude fiscal

Publisher: Instituto de Estudios Fiscales

Number or authors: 23

Volume: 1 **Number:** --- **Pages, Initial:** 1 **final:** 405 **Year:** 2014 **Place of publication:** Madrid (SPAIN)

ISBN: 9788480083744 **Legal Deposit:** ---

Key: **Libre de contingut científic **Publication code:** 061903 **Order:** 064 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, F. A. (director) ; García Moreno, A.; Bosch Cholbi, J.L.; Uriol Egido, C.;

Title: Intercambio de información, Blanqueo de capitales y Lucha contra el fraude fiscal. Introducción

Book: Intercambio de información, Blanqueo de capitales y Lucha contra el fraude fiscal

Publisher: Instituto de Estudios Fiscales

Number or authors: 4

Volume: 1 **Number:** --- **Pages, Initial:** 10 **final:** 18 **Year:** 2014 **Place of publication:** Madrid (SPAIN)

ISBN: 9788480083744 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 061904 **Order:** 065 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, F. A.

Title: Los nuevos estándares internacionales de intercambio de información: FATCA o el fin del secreto bancario

Book: Intercambio de información, Blanqueo de capitales y Lucha contra el fraude fiscal

Publisher: Instituto de Estudios Fiscales

Number or authors: 4

Volume: 1 **Number:** --- **Pages, Initial:** 193 **final:** 223 **Year:** 2014 **Place of publication:** Madrid (SPAIN)

ISBN: 9788480083744 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 061905 **Order:** 066 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): Heras Hernández, M del Mar; García Prats, Francisco Alfredo

Title: Los contratos de depósito

Book: Tratado de Contratos: civiles, mercantiles, públicos, laborales e internacionales, con sus implicaciones tributarias (coord Yzquierdo Toslada, Almudi Cid, Martínez Lago).

Publisher: Aranzadi (Thomson Reuters)

Number or authors: 2

Volume: 5 **Number:** --- **Pages, Initial:** 177 **final:** 274 **Year:** 2014 **Place of publication:** Cizur (SPAIN)

ISBN: 978-84-9059-197-0 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 061906 **Order:** 067 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: The legitimacy of automatic exchange of information and measures other than automatic exchange of information

Book: Exchange of information and Tax solutions of equivalent effect . EATLP International Tax Series (G Marino ed.)

Publisher: International Bureau of Fiscal Documentation

Number or authors: 6

Volume: 1 **Number:** --- **Pages, Initial:** 133 **final:** 162 **Year:** 2015 **Place of publication:** (NETHERLANDS) **ISBN:** 978-90-8722-348-9 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 061907 **Order:** 068 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Impact of the position of BRICS in the UN Model Tax Convention

Book: BRICS in International Taxation

Publisher: International Bureau of Fiscal Documentation

Number or authors: 12

Volume: --- **Number:** --- **Pages, Initial:** 393 **final:** 420 **Year:** 2015 **Place of publication:** (NETHERLANDS) **ISBN:** 978-90-8722-304-5 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 061908 **Order:** 069 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Subjective Ability to Pay-Schumacker

Book: ECJ Landmark Cases in Direct Taxation (G Kofler, A Rust, eds.)

Publisher: Wolters Kluwer International

Number or authors: 9

Volume: --- **Number:** --- **Pages, Initial:** 33 **final:** 57 **Year:** 2015 **Place of publication:** (NETHERLANDS) **ISBN:** 9789041166197 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 061909 **Order:** 070 **Relevance order:** **Publisher:** International

Link:

<http://www.wklawbusiness.com/store/products/landmark-decisions-ecj-direct-taxation-prod-904116619x/hardcover-item-1>

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: La tributación transfronteriza de los seguros

Book: La reforma del Derecho del Seguro (Bataller Grau, J. ed)

Publisher: Aranzadi (Thomson Reuters)

Number or authors: 8

Volume: --- **Number:** --- **Pages, Initial:** 1 **final:** 1 **Year:** 2015 **Place of publication:** (SPAIN) **ISBN:** 9788490598016 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 061910 **Order:** 071 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Tributación de las rentas empresariales: rentas asociadas en los Convenios de doble imposición

Book: Fiscalidad Internacional (1). 6ª edición. (dir. F. Serrano Antón)

Publisher: Centro de Estudios Financieros

Number or authors: 39

Volume: --- **Number:** --- **Pages, Initial:** 537 **final:** 604 **Year:** 2015 **Place of publication:** (NETHERLANDS) **ISBN:** 9788445422717 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 069791 **Order:** 072 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo; García Moreno, Alberto

Title: Impuesto sobre sociedades. deuda tributaria. tipos impositivos, deducciones por doble imposición internacional, bonificaciones, incentivos, pagos fraccionados

Book: La nueva tributación tras la reforma fiscal

Publisher: Wolters Kluwer International

Number or authors: 24

Volume: --- **Number:** --- **Pages, Initial:** 465 **final:** 518 **Year:** 2016 **Place of publication:** (SPAIN) **ISBN:** 9788445422717 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 873007 **Order:** 073 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Las operaciones vinculadas y los precios de transferencia: la aplicación del principio de libre competencia. Valoración a valor de mercado

Book: Fiscalidad de los precios de transferencia (operaciones vinculadas). 2ª edición. (dir. Teodoro Cordón Ezquerro)

Publisher: Centro de Estudios Financieros

Number or authors: 22

Volume: --- **Number:** --- **Pages, Initial:** 15 **final:** 72 **Year:** 2016 **Place of publication:** (SPAIN) **ISBN:** 9788445432594 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 069793 **Order:** 074 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): Francisco Alfredo García Prats

Title: Recaracterización de operaciones y normas antiabuso

Book: Nuevo régimen fiscal de las operaciones vinculadas. Valoración, documentación y supuestos prácticos

Publisher: Wolters Kluwer International

Number or authors: 24

Volume: --- **Number:** --- **Pages, Initial:** 613 **final:** 668 **Year:** 2016 **Place of publication:** (SPAIN) **ISBN:** 9788499546759 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 069776 **Order:** 075 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: La cláusula de no discriminación en los convenios para evitar la doble imposición internacional

Book: Fiscalidad Internacional (1). 6ª edición. (dir. F. Serrano Antón)

Publisher: Centro de Estudios Financieros

Number or authors: 39

Volume: --- **Number:** --- **Pages, Initial:** 1343 **final:** 1382 **Year:** 2015 **Place of publication:** (NETHERLANDS) **ISBN:** 9788445422717 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 069777 **Order:** 076 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): F. Alfredo García Prats

Title: Gobernanza económica e integración fiscal en la Unión Europea

Book: Gobernanza Económica e integración fiscal en la Unión Europea

Publisher: Tirant Lo Blanch

Number or authors: 9

Volume: --- **Number:** --- **Pages, Initial:** 1 **final:** 240 **Year:** 2016 **Place of publication:** Valencia (SPAIN)

ISBN: 9788491198420 **Legal Deposit:** ---

Key: **Editor **Publication code:** 069778 **Order:** 077 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Authors (signature): F. Alfredo García Prats

Title: La política de la unión Europea en materia de lucha contra la planificación fiscal agresiva: ¿propuesta necesaria y adecuada?

Book: Gobernanza Económica e integración fiscal en la Unión Europea

Publisher: Tirant Lo Blanch

Number or authors: 9

Volume: --- **Number:** --- **Pages, Initial:** 13 **final:** 40 **Year:** 2016 **Place of publication:** Valencia (SPAIN)

ISBN: 9788491198420 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 069779 **Order:** 078 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Authors (signature): F. Alfredo García Prats

Title: El procedimiento de recuperación de ayudas de Estado ilegales

Book: Comentarios a la Ley General Tributaria al hilo de su reforma (coord J. Luís Bosch Cholbi)

Publisher: Wolters Kluwer International

Number or authors: 9

Volume: --- **Number:** --- **Pages, Initial:** 527 **final:** 556 **Year:** 2016 **Place of publication:** Madrid (SPAIN)

ISBN: 9788499546704 **Legal Deposit:** M-18019-2016

Key: **Capítol de llibre **Publication code:** 069794 **Order:** 079 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): Comisión Europea

Title: Expert Group Report on 'Ways to tackle cross-border tax obstacles facing individuals within the EU' (general reporter P. Pistone; G. Meusen)

Book: Ways to tackle cross-border tax obstacles facing individuals within the EU

Publisher: Comisión Europea

Number or authors: 23

Volume: --- **Number:** --- **Pages, Initial:** 1 **final:** 64 **Year:** 2015 **Place of publication:** (BELGIUM) **ISBN:** 978-92-79-53658-8 **Legal Deposit:** ---

Key: **Document científic-tècnic **Publication code:** 069780 **Order:** 080 **Relevance order:** **Publisher:** Internati

Link:

<http://bookshop.europa.eu/en/ways-to-tackle-cross-border-tax-obstacles-facing-individuals-within-the-eu-pbKP0115918/>

Institutional Repository URL:

Comments:

Authors (signature): Comisión Europea

Title: Expert Group Report on 'Ways to tackle inheritance cross-border tax obstacles facing individuals within the EU' (general reporter Timothy Lyons; Maître Nathalie Weber-Frisch)

Book: Ways to tackle inheritance cross-border tax obstacles facing individuals within the EU

Publisher: Comisión Europea

Number or authors: 23

Volume: --- **Number:** --- **Pages, Initial:** 1 **final:** 32 **Year:** 2015 **Place of publication:** (BELGIUM) **ISBN:** 978-92-79-53663-2 **Legal Deposit:** ---

Key: **Document científic-tècnic **Publication code:** 069781 **Order:** 081 **Relevance order:** **Publisher:** Internati

Link:

<http://bookshop.europa.eu/en/ways-to-tackle-inheritance-cross-border-tax-obstacles-facing-individuals-within-the-eu-pbKF>

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Derecho procesal internacional. Procedimientos tributarios de naturaleza internacional

Book: Manual de Fiscalidad Internacional. Capítulo 46. Cuarta Edición

Publisher: Instituto de Estudios Fiscales

Number or authors: 48

Volume: --- **Number:** --- **Pages, Initial:** 1623 **final:** 1660 **Year:** 2016 **Place of publication:** (SPAIN)

ISBN: --- **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 069783 **Order:** 083 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: The BEPS from the point of developing countries: is it good or bad?

Book: BEPS in Taxation. International and National Approaches

Publisher: International Bureau of Fiscal Documentation

Number or authors:

Volume: --- **Number:** --- **Pages, Initial:** 1 **final:** 1 **Year:** 2016 **Place of publication:** (NETHERLANDS)

ISBN: --- **Legal Deposit:** ---

Key: **Capítol de llibre en premsa **Publication code:** 069784 **Order:** 084 **Relevance order:** **Publisher:** Internati

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, F. Alfredo. Ovalioglu, G. S.

Title: Gelismekte Olan Ültelerin Bakis Acisiyla BEPS: Iyi midir? Kötü müdür?

Book: Vergilendirmede Matrah asindirma ve Kar Kaydirma (BEPS)

Publisher: BETA

Number or authors: 2

Volume: --- **Number:** --- **Pages, Initial:** 123 **final:** 134 **Year:** 2018 **Place of publication:** Istanbul (TURKEY) **ISBN:** 978-605-242-109-3 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 078963 **Order:** 085 **Relevance order:** **Publisher:** International
Link:

Institutional Repository URL:

Comments: International tax Law Conference Series. 5

Authors (signature): Francisco Alfredo García Prats

Title: Tributación de las rentas empresariales: Rentas asociadas en los convenios de doble imposición

Book: Fiscalidad Internacional

Publisher: Centro de Estudios Financieros

Number or authors:

Volume: --- **Number:** --- **Pages, Initial:** 537 **final:** 604 **Year:** 2015 **Place of publication:** Madrid (SPAIN)

ISBN: --- **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 883066 **Order:** 086 **Relevance order:** **Publisher:** National
Link:

Institutional Repository URL:

Comments:

Authors (signature): Francisco Alfredo García Prats

Title: 'Impact of the Position of BRICS in the UN MC' in International Taxation

Book: BRICS and the emergence of International Tax Coordination

Publisher: International Bureau of Fiscal Documentation

Number or authors: 12

Volume: 2 **Number:** --- **Pages, Initial:** 393 **final:** 420 **Year:** 2015 **Place of publication:** (NETHERLANDS) **ISBN:** --- **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 078961 **Order:** 087 **Relevance order:** **Publisher:** International
Link:

Institutional Repository URL:

Comments:

Authors (signature): Francisco Alfredo García Prats, Wermer Hashlenhner, Eric Kemmeren, Georg Kofler, Michael Lang, Jurgen Ludicke, Joao Felix Pinto Nogueira, Pasquale Pistone, Stella Raventos Calvo, Emmanuel Raingeard Bietiere, Isabelle Richelle, Alexander Rust, Rupert Shiers, Piergiorgino Valente

Title: EU Report

Book: Cahiers de Droit Fiscal International (72nd Congress of the International Fiscal Association, Seoul) Anti-avoidance measures of general nature and scope - GAAR and other rules)

Publisher:

Number or authors: 13

Volume: 103 **Number:** 1 **Pages, Initial:** 55 **final:** 85 **Year:** 2018 **Place of publication:** (NETHERLANDS) **ISBN:** --- **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 078965 **Order:** 088 **Relevance order:** **Publisher:** International
Link:

Institutional Repository URL:

Comments:

Authors (signature): Francisco Alfredo García Prats

Title: La tributación de los no residentes en la jurisprudencia del TJUE: Avoir Fiscal, 270/83; Schumacker, C-279/03 y Sopora, C-512/13

Book: Impuestos Directos y Libertades Fundamentales del Tratado de Funcionamiento de la Unión Europea. Cuestiones fundamentales en la jurisprudencia del Tribunal de Justicia de la Unión Europea. (Directores: Adolfo Martín Jiménez; Francisco M. Carrasco González)

Publisher: Aranzadi (Thomson Reuters)

Number or authors:

Volume: --- **Number:** --- **Pages, Initial:** 89 **final:** 114 **Year:** 2016 **Place of publication:** (SPAIN) **ISBN:**

--- **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 078962 **Order:** 089 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Authors (signature): Francisco Alfredo García Prats

Title: El procedimiento de recuperación de ayudas de estado ilegales

Book: Comentarios a la Ley General Tributaria al hilo de su reforma

Publisher: Wolters Kluwer International

Number or authors:

Volume: --- **Number:** --- **Pages, Initial:** 427 **final:** 432 **Year:** 2016 **Place of publication:** (SPAIN) **ISBN:**

--- **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 883070 **Order:** 090 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): Francisco Alfredo García Prats

Title: Subjective Ability to Pay: Schumacker

Book: Landmark Decision of the ECJ in Direct Taxation (Editado por: Werner Haslehner; Georg Kofler; Alexander Rust)

Publisher: Wolters Kluwer International

Number or authors:

Volume: --- **Number:** --- **Pages, Initial:** 21 **final:** 40 **Year:** 2015 **Place of publication:** (NETHERLANDS)

ISBN: --- **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 883071 **Order:** 091 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Temporal Aspects of CJEU Judgments Related to Tax Matters

Book: Time and Tax. Issues in International, EU, and Constitutional Law

Publisher: Wolters Kluwer

Number or authors: 13

Volume: Eucotax Series **Number:** 62 **Pages, Initial:** 107 **final:** 145 **Year:** 2019 **Place of publication:**

Alphen aan den Rijn (NETHERLANDS) **ISBN:** 978-94-035-0354-7 **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 083852 **Order:** 092 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments: Elegido uno de los 100 mejores libros de tributación del mundo por la prestigiosa revista crítica BookAuthority. <https://bookauthority.org/books/best->

Authors (signature): García Prats, Francisco Alfredo

Title: La cláusula de no discriminación en los convenios para evitar la doble imposición internacional

Book: Fiscalidad Internacional. séptima edición

Publisher: Ediciones CEF

Number or authors: 37

Volume: 2 **Number:** --- **Pages, Initial:** 1379 **final:** 1418 **Year:** 2019 **Place of publication:** Madrid (SPAIN)

ISBN: 978-84-454-2271-7 **Legal Deposit:** 17.824-2019

Key: **Capítol de llibre **Publication code:** 083858 **Order:** 093 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: La transposición en España de la Directiva sobre Intermediarios Tributarios (DAC6)

Book: La transposición en España de la Directiva sobre Intermediarios Tributarios (DAC6)

Publisher: Asociación Española de Asesores Fiscales (AEDAF)

Number or authors: 1

Volume: Paper 14 **Number:** 14 **Pages, Initial:** 1 **final:** 146 **Year:** 2019 **Place of publication:** Madrid (SPAIN) **ISBN:** 978-84-89025-37-0 **Legal Deposit:** M-16115-2019

Key: **Llibre de contingut científic **Publication code:** 083851 **Order:** 094 **Relevance order:** **Publisher:** National

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: The implementation of the Directive on TAX INtermediaries in Spain (DAC6)

Book: The implementation of the Directive on TAX INtermediaries in Spain (DAC6)

Publisher: Wolters Kluwer

Number or authors: 1

Volume: 14 **Number:** --- **Pages, Initial:** 65 **final:** 145 **Year:** 2019 **Place of publication:** Madrid (SPAIN)

ISBN: 978-84-89025-37-0 **Legal Deposit:** M-16115-2019

Key: **Llibre de contingut científic **Publication code:** 083853 **Order:** 095 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Authors (signature): Francisco Alfredo García Prats, Wermer Hashlenhner, Eric Kemmeren, Georg Kofler, Michael Lang, Jurgen Ludicke, Joao Felix Pinto Nogueira, Pasquale Pistone, Stella Raventos Calvo, Emmanuel Raingeard Bietiere, Isabelle Richelle, Alexander Rust, Rupert Shiers, Piergiorgino Valente

Title: EU Report

Book: Cahiers de Droit Fiscal International (73rd Congress of the International Fiscal Association, London) Interest deductibility: the implementation of BEPS Action 4)

Publisher:

Number or authors: 13

Volume: 73 **Number:** --- **Pages, Initial:** 55 **final:** 85 **Year:** 2019 **Place of publication:** Alphen aan den Rijn (NETHERLANDS) **ISBN:** --- **Legal Deposit:** ---

Key: **Acta de Congrés CORE Nivell A+ **Publication code:** 083857 **Order:** 096 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Authors (signature): Francisco Alfredo García Prats, Wermer Hashlenhner, Eric Kemmeren, Georg Kofler, Michael Lang, Jurgen Ludicke, Joao Felix Pinto Nogueira, Pasquale Pistone, Stella Raventos Calvo, Emmanuel Raingeard Bietiere, Isabelle Richelle, Alexander Rust, Rupert Shiers, Piergiorgino Valente

Title: EU Report

Book: Libro Cahiers de Droit Fiscal International (74rd Congress of the International Fiscal Association, Cancun) Reconstructing the Treaty Network)

Publisher:

Number or authors: 13

Volume: --- **Number:** --- **Pages, Initial:** 55 **final:** 85 **Year:** 2020 **Place of publication:** (NETHERLANDS)

ISBN: --- **Legal Deposit:** ---

Key: **Acta de Congrés CORE Nivell A+ **Publication code:** 083854 **Order:** 097 **Relevance order:** **Publisher:** I

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: Profit Allocation Rules: Case study, questions and expert speak

Book: IFA India Newsletter

Publisher: IFA-India

Number or authors:

Volume: Sept19 **Number:** --- **Pages, Initial:** 1 **final:** 9 **Year:** 2019 **Place of publication:** (INDIA) **ISBN:**

--- **Legal Deposit:** ---

Key: **Altres **Publication code:** 083855 **Order:** 098 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Authors (signature): García Prats, Francisco Alfredo

Title: The EU ATAD Interest Limitation Rule, BEPS and CCTB: The EU ATAD Rule and BEPS Action 4

Book: Corporate Taxation, Group Debt Funding and Base Erosion. New Perspectives on the EU Anti-Tax Avoidance Directive

Publisher: Wolters Kluwer

Number or authors: 16

Volume: Eucotax Series **Number:** 66 **Pages, Initial:** 103 **final:** 135 **Year:** 2020 **Place of publication:** Alphen aan den Rijn (NETHERLANDS) **ISBN:** --- **Legal Deposit:** ---

Key: **Capítol de llibre **Publication code:** 083856 **Order:** 099 **Relevance order:** **Publisher:** International

Link:

Institutional Repository URL:

Comments:

Research stays abroad

Center: Centre for Commercial Law Studies. Queen Mary & Westfield College. Institute of Advanced Legal Studies. University of London

Place: Londres **Country:** UNITED KINGDOM **Year:** 1991 **Duration:** 3 Months 15 Days

Issue: Tributación de las inversiones extranjeras en España mediante establecimiento permanente

Key: **Altres (especificar) - Visiting Researcher

Center: International Tax Program. Harvard Law School. University of Harvard

Place: Cambridge **Country:** UNITED STATES **Year:** 1993 **Duration:** 10 Months

Issue: El establecimiento permanente

Key: **Altres (especificar) - Visiting Scholar

Center: Centre for Commercial Law Studies. Queen Mary & Westfield College. Institute of Advanced Legal Studies. University of London

Place: Londres **Country:** UNITED KINGDOM **Year:** 1994 **Duration:** 2 Months

Issue: La tributación internacional de los casos triangulares

Key: **Convidat - Visiting Professor

Center: RijksUniversiteit Leiden. Vakgroep Belastingrechtelijke Vakken. International Bureau of Fiscal Documentation

Place: Leiden.Amsterdam **Country:** NETHERLANDS **Year:** 1996 **Duration:** 4 Months

Issue: El principio comunitario de no discriminación en materia tributaria

Key: **Convidat - Visiting Professor

Center: Università degli Studi di Bergamo.Facoltà di Economia

Place: Bérgamo **Country:** ITALY **Year:** 2001 **Duration:** 4 Months

Issue: La formación dogmática de los principios constitucionales tributarios

Key: **Convidat - Visiting Professor

Center: Università Luigi Bocconi

Place: Milán **Country:** ITALY **Year:** 2001 **Duration:** 1 Months

Issue: Los principios constitucionales del ordenamiento tributario

Key: **Convidat - Visiting Professor

Center: Facultad de Derecho

Place: Lovaina **Country:** BELGIUM **Year:** 2003 **Duration:** 5 Months

Issue: Relación entre el derecho tributario y el derecho europeo de la competencia

Key: **Convidat

Center: International Bureau of Fiscal Documentation

Place: Amsterdam **Country:** NETHERLANDS **Year:** 2007 **Duration:** 2 Months

Issue: Análisis de los procedimientos amistosos y los acuerdos previos de transferencia

Key: **Post-doctoral - Convocatoria Universitat de València

Center: Georgetown University Law Center

Place: Washington **Country:** UNITED STATES **Year:** 2008 **Duration:** 4 Months

Issue: Los mecanismos alternativos de resolución de conflictos tributarios (ADR) en la experiencia de los Estados Unidos: Análisis de su posible traslación al ordenamiento español

Key: **Post-doctoral

Center: Università degli Studi di Bergamo

Place: Bergamo **Country:** ITALY **Year:** 2008 **Duration:** 1 Months 0 Days

Issue: The Abuse of the Concept of Abuse of Tax Law

Key: **Convidat - Profesor Curso de doctorado

Center: Centro Studi di Diritto Tributario Nazionale, Internazionale, Europeo, Comparato, Telematico. Università di Torino

Place: Turín **Country:** ITALY **Year:** 2013 **Duration:** 2 Months

Issue: Presupuestos metodológicos para el estudio del derecho tributario desde una perspectiva comparada

Key: **Post-doctoral

Center: Queen Mary School of Law. University of London
Place: Londres **Country:** UNITED KINGDOM **Year:** 2013 **Duration:** 3 Months
Issue: La tutela judicial del derecho comunitario en materia tributaria
Key: **Post-doctoral

Center: Centro Studi di Diritto Tributario Nazionale, Internazionale, Europeo, Comparato, Telematico. Scuola di Management ed Economia. Università di Torino
Place: Turín **Country:** ITALY **Year:** 2016 **Duration:** 3 Months
Issue: La influencia del plan de acción BEPS en los sistemas tributarios de la UE
Key: **Post-doctoral

Center: Centro Studi di Diritto Tributario Nazionale, Internazionale, Europeo, Comparato, Telematico. Università di Torino
Place: Turín **Country:** ITALY **Year:** 2013 **Duration:** 1 Months
Issue: International and EU Tax Law
Key: **Altres (especificar) - Profesor Visitante

Center: Centro Studi di Diritto Tributario Nazionale, Internazionale, Europeo, Comparato, Telematico. Università di Torino
Place: Turín **Country:** ITALY **Year:** 2014 **Duration:** 1 Months
Issue: International and EU Tax Law
Key: **Altres (especificar) - Profesor Visitante

Center: Centro Studi di Diritto Tributario Nazionale, Internazionale, Europeo, Comparato, Telematico. Università di Torino
Place: Turín **Country:** ITALY **Year:** 2015 **Duration:** 15 Days
Issue: International Tax Law
Key: **Altres (especificar) - Profesor Visitante

Center: Scuola di Management ed Economia. Università di Torino
Place: Turín **Country:** ITALY **Year:** 2016 **Duration:** 1 Months
Issue: Tax Law
Key: **Altres (especificar) - Profesor Visitante. Teach Mob. Fondazione CRT

Center: Scuola di Management ed Economia. Università di Torino
Place: Turín **Country:** ITALY **Year:** 2016 **Duration:** 1 Months
Issue: International Tax and EU Tax Law
Key: **Altres (especificar) - Profesor Visitante. Teach Mob. Fondazione CRT

Center: Scuola di Management ed Economia. Università di Torino
Place: Turín **Country:** ITALY **Year:** 2016 **Duration:** 2 Months
Issue: Phd trends in international taxation. Transfer Pricing
Key: **Altres (especificar) - Profesor Visitante. Teach Mob. Fondazione CRT

Center: Università degli studi di Torino. Scuola di Management ed Economia
Place: Turin **Country:** ITALY **Year:** 2016 **Duration:** 3 Months
Issue: La influencia de la acción BEPS en los ordenamientos tributarios europeos
Key: **Post-doctoral

Techniques or Specialities

Technique: Análisis de derecho tributario comparado/ Comparative tax law analysis

Keywords:

Technique: Integración de derecho comunitario, derecho nacional y derecho internacional / Integration of EC Law, domestic law and international law

Keywords:

Technique: Análisis jurisprudencial/Analysis of case law

Keywords:

Technique: Diseño y elaboración de normas tributarias/ Tax law drafting and desing

Keywords:

Technique: Análisis y estudio de Convenios de doble impósición/ Analysis and study of Double Tax Conventions

Keywords:

Ph.D.-Theses, Degree Theses and Research Reports

Title: El Establecimiento Permanente en la Imposición Societaria desde el Punto de Vista Tributario Internacional. El Ordenamiento Español como Modelo

Author: García Prats, Francisco Alfredo

University: Univesitat de València

Faculty / School: Facultat de Dret

Year: 1994 **Mark:** Excellent Cum Laude and Honors **Key:** Doctoral Thesis **Situation:** Authorship

Title: La autonomía financiera de las Comunidades Autónomas: perspectiva constitucional e integración europea

Author: Mora Lorente, Desamparados

University: Univesitat de València

Faculty / School: Facultat de Dret

Year: 2003 **Mark:** Suitable cum laude **Key:** Doctoral Thesis **Situation:** Advisorship

Title: Presupuestos Generales de la Tributación en España de las Rentas obtenidas por los No Residentes

Author: García Prats, Francisco Alfredo

University: Univesitat de València

Faculty / School: Facultat de Dret

Year: 1991 **Mark:** Excellent **Key:** Research work of 12 credits **Situation:** Authorship

Title: 'El concepto del fraude de ley tributaria. Estudio analítico del art. 24 de la LGT', Universitat de Vaència; Septiembre de 1996

Author: Carrasquer Clarí, Marisa

University: Univesitat de València

Faculty / School: Facultat de Dret

Year: 1996 **Mark:** Suitable cum laude **Key:** Research work of 12 credits **Situation:** Advisorship

Title: 'Fraude de ley e interpretación de las normas tributarias: El método jurídico de interpretación como criterio de garantía de ahorro fiscal ilícito'; Universitat de València; Junio 1998

Author: Mora Lorente, Desamparados

University: Univesitat de València

Faculty / School: Facultat de Dret

Year: 1998 **Mark:** Excellent **Key:** Research work of 12 credits **Situation:** Advisorship

Title: 'La retención en los arrendamientos urbanos'. Julio 2001

Author: Gil Moret, Desamparados

University: Univesitat de València

Faculty / School: Facultat de Dret

Year: 2001 **Mark:** Notable **Key:** Research work of 12 credits **Situation:** Advisorship

Title: 'Análisis del régimen tributario de los derechos de imagen'. Julio 2001

Author: Durá García, Luís Javier

University: Univesitat de València

Faculty / School: Facultat de Dret

Year: 2001 **Mark:** Excellent **Key:** Research work of 12 credits **Situation:** Advisorship

Title: 'Beneficios fiscales en el mantenimiento y transmisión de los activos empresariales: patrimonio y sucesiones'. Julio 2001

Author: Penadés Casanova, Carmen

University: Univesitat de València

Faculty / School: Facultat de Dret

Year: 2001 **Mark:** Excellent **Key:** Research work of 12 credits **Situation:** Advisorship

Title: La tutela dei diritti fondamentali del contribuente tra diritto di difesa ed attuazione del contraddittorio nella dialettica processuale. Una prospettiva Europea e comparata

Author: Luca SABBI

University: Università degli Studi di Bergamo/Universidad de Valencia

Faculty / School: Faculta di Giurisprudenza/Facultad de Derecho

Year: 2012 **Mark:** Excellent Cum Laude **Key:** Doctoral Thesis **Situation:** Advisorship

Title: Double non-taxation and the use of hybrid entities

Author: Leopoldo Parada Pino

University: Universidad de Valencia

Faculty / School: Facultad de Ciencias Jurídicas Sociales

Year: 2017 **Mark:** Excellent Cum Laude **Key:** Doctoral Thesis **Situation:** Advisorship

Title: La atribución de beneficios al establecimiento permanente en el artículo 7 MCOCDE

Author: José Carlos Pedrosa López

University: Universidad Carlos III de Madrid

Faculty / School: Facultad de Ciencias Jurídicas y Sociales

Year: 2018 **Mark:** Excellent **Key:** Doctoral Thesis with International Mention **Situation:** Advisorship

Title: Asistencia internacional en el cobro de créditos fiscales

Author: Alma Delia Virto Aguilar

University: Universidad de Salamanca

Faculty / School: Facultad de Derecho

Year: 2019 **Mark:** Excellent Cum Laude **Key:** Doctoral Thesis **Situation:** Advisorship

Title: A Proposed Technology framework for Tax Risk Management Related to Compliance and Dispute Prevention in the Area of International Tax (Transfer Pricing)

Author: Aneline Venter

University: Thomas Jefferson School of Law

Faculty / School: School of Law

Year: 2019 **Mark:** Excellent Cum Laude **Key:** Doctoral Thesis **Situation:** Advisorship

Other Activities

Activity: 'Armonización Fiscal Europea'. Programa de Doctorado Interuniversitario en Derecho Tributario Europeo. Toledo. Universidad de Castilla-La Mancha. Universidad de Santiago.(mención de calidad) (2 créditos)

Dates: 13/03/2006 - 15/03/2006

Scope: National

Classification: Courses and Seminars - Taught

Organization:

Activity: 'Constitution and Tax Law in Spain'. Seminari di Dottorato di Finanza Pubblica Comunitaria. Università degli Studi di Milano. Facoltà di Scienze Politiche. Dipartimento Giuridico-Politico

Dates: 30/09/2005 - 21/12/2005

Scope: International

Classification: Courses and Seminars - Taught

Organization:

Activity: 'Contratación internacional': Fiscalidad del comercio internacional. Master en Gestión del Comercio Internacional. Universitat de València. Cámara de Comercio. Escuela de Negocios Lluís Vives. 0,3 créditos

Dates: 15/10/2001 - 30/06/2002

Scope: National

Classification: Graduate Courses - Taught

Organization:

Activity: 'Derecho Internacional de la Empresa y Tributación Internacional'. Master en Gestión del Comercio Internacional. Universitat de València. Cámara de Comercio. Escuela de Negocios Lluís Vives. 2,8 créditos

Dates: 21/10/2004 - 30/06/2005

Scope: National

Classification: Graduate Courses - Taught

Organization:

Activity: 'Derecho Internacional de la Empresa y Tributación Internacional'. Master en Gestión del Comercio Internacional. Universitat de València. Cámara de Comercio. Escuela de Negocios Lluís Vives. 2,8 créditos

Dates: 21/10/2005 - 29/06/2006

Scope: National

Classification: Graduate Courses - Taught

Organization:

Activity: 'Derecho Internacional de la Empresa': Fiscalidad del comercio internacional. Master en Gestión del Comercio Internacional. Universitat de València. Cámara de Comercio. Escuela de Negocios Lluís Vives. 0,8 créditos

Dates: 16/10/2002 - 30/06/2003

Scope: National

Classification: Graduate Courses - Taught

Organization:

Activity: 'Derecho Internacional de la Empresa': Fiscalidad del comercio internacional. Master en Gestión del Comercio Internacional. Universitat de València. Cámara de Comercio. Escuela de Negocios Lluís Vives. 0,8 créditos

Dates: 24/10/2003 - 30/07/2004

Scope: National

Classification: Graduate Courses - Taught

Organization:

Activity: 'Derecho Tributario Internacional. Cuestiones fundamentales'. XIV Cursos de Postgrado en Derecho. Universidad de Salamanca.

Dates: 07/01/2004 - 24/01/2004

Scope: International

Classification: Graduate Courses - Taught

Organization:

Activity: 'Diritto Comunitario e Fonti del Diritto Tributario'. Dottorato di Ricerca in Diritto Pubblico e Tributario nella Dimensione Europea. Università degli Studi di Bergamo. Facoltà di Giurisprudenza (2 créditos)

Dates: 29/09/2005 - 31/12/2006

Scope: International

Classification: Courses and Seminars - Taught

Organization:

Activity: 'Doble imposición internacional y Convenios para Evitar la Doble Imposición'. Programa de Especialización en el Impuesto sobre la Renta. Instituto de Administración Tributaria y Aduanera. SUNAT. Lima. Perú (40 horas)

Dates: 19/09/2005 - 23/09/2005

Scope: International

Classification: Courses and Seminars - Taught

Organization:

Activity: 'El Juez Nacional como Juez Comunitario en materia tributaria'. Curso Práctico de Derecho Comunitario para Juristas de la Comunidad Valenciana 98/99. Acción Robert Schumann. Colegio de Abogados de Castellón

Dates: 03/11/1998 - 03/11/1998

Scope: National

Classification: Courses and Seminars - Taught

Organization:

Activity: 'El Juez Nacional como Juez Comunitario en materia tributaria'. I Curso Práctico de Derecho Comunitario para Juristas de la Comunidad Valenciana 98/99. Acción Robert Schumann. Colegio de Abogados de Valencia

Dates: 09/06/1998 - 09/06/1998

Scope: National

Classification: Courses and Seminars - Taught

Organization:

Activity: 'El Juez Nacional como Juez Comunitario en materia tributaria'. II Curso Práctico de Derecho Comunitario para Juristas de la Comunidad Valenciana 98/99. Acción Robert Schumann. Colegio de Abogados de Castellón

Dates: 14/04/1999 - 14/04/1999

Scope: National

Classification: Courses and Seminars - Taught

Organization:

Activity: 'El Juez Nacional como Juez Comunitario en materia tributaria'. II Curso Práctico de Derecho Comunitario para Juristas de la Comunidad Valenciana 98/99. Acción Robert Schumann. Colegio de Abogados de Valencia

Dates: 25/11/1998 - 25/11/1998

Scope: National

Classification: Courses and Seminars - Taught

Organization:

Activity: 'El Juez Nacional como Juez Comunitario en materia tributaria'. III Curso Práctico de Derecho Comunitario para Juristas de la Comunidad Valenciana 98/99. Acción Robert Schumann. Colegio de Abogados de Valencia

Dates: 13/09/1999 - 13/09/1999

Scope: National

Classification: Courses and Seminars - Taught

Organization:

Activity: 'El Juez Nacional como Juez Comunitario en materia tributaria'. IV Curso Práctico de Derecho Comunitario para Juristas de la Comunidad Valenciana 98/99. Acción Robert Schumann. Colegio de Abogados de Valencia

Dates: 22/11/1999 - 22/11/1999

Scope: National

Classification: Courses and Seminars - Taught

Organization:

Activity: 'Elaboración y corrección dictamen'. Master Financiero y Tributario. XI edición. Escuela de Hacienda Pública. Universitat de València. 0,4 créditos

Dates: 15/10/2003 - 20/06/2003

Scope: National

Classification: Graduate Courses - Taught

Organization:

Activity: 'Fiscalidad internacional y tributación en el comercio electrónico'. Master Financiero y Tributario. XIV edición. Escuela de Hacienda Pública. Universitat de València. 2,1 créditos.

Dates: 13/10/2004 - 30/06/2005

Scope: National

Classification: Graduate Courses - Taught

Organization:

Activity: 'Fiscalidad internacional y tributación en el comercio electrónico'. Master Financiero y Tributario. XV edición. Escuela de Hacienda Pública. Universitat de València. 1'8 créditos.

Dates: 10/10/2005 - 17/07/2006

Scope: National

Classification: Graduate Courses - Taught

Organization:

Activity: 'Fiscalidad Internacional'. Master en Teoría y Práctica Fiscal. Fundación Estema. 2,4 créditos

Dates: 10/11/1995 - 30/06/1996

Scope: International

Classification: Graduate Courses - Taught

Organization:

Activity: 'Gestión del acceso a los mercados exteriores': Fiscalidad de inversiones exteriores. Master en Gestión del Comercio Internacional. Universitat de València. Cámara de Comercio. Escuela de Negocios Lluís Vives. 0,4 créditos

Dates: 15/10/2001 - 30/06/2002

Scope: National

Classification: Graduate Courses - Taught

Organization:

Activity: 'Il principio di non discriminazione fiscale'. Corso Seminariale in Fiscalità Internazionale Guardia Nazionale delle Finanze. San Leucio (Caserta). Italia. 14 febrero 2002

Dates: 16/11/2001 - 02/05/2002

Scope: International

Classification: Courses and Seminars - Taught

Organization:

Activity: 'Il regime fiscale delle holding spagnole'. Corso di Perfezionamento in Diritto Tributario dell'Empresa. Università Luigi Bocconi. Milán

Dates: 15/11/2001 - 16/11/2001

Scope: International

Classification: Graduate Courses - Taught

Organization:

Activity: 'International Tax Planning: general aspects'. Corso di Perfezionamento in Diritto Tributario dell'Empresa. Università Luigi Bocconi. Milán

Dates: 02/12/2002 - 03/12/2002

Scope: International

Classification: Graduate Courses - Taught

Organization:

Activity: 'International Trade Law': International Taxation. International Master in Business Administration. Universitat de València. 0,4 créditos

Dates: 15/10/2005 - 30/06/2006

Scope: International

Classification: Graduate Courses - Taught

Organization:

Activity: 'L'abuso delle Convenzioni contro le doppie imposizioni'. Master in Diritto Tributario dell'Impresa. Università Luigi Bocconi. Milán Italia

Dates: 29/09/2005 - 30/09/2005

Scope: International

Classification: Graduate Courses - Taught

Organization:

Activity: 'L'abuso delle Convenzioni'. Master in Diritto Tributario dell'Impresa. Università Luigi Bocconi. Milán Italia.
Dates: 08/10/2003 - 09/10/2003
Scope: International
Classification: Graduate Courses - Taught
Organization:

Activity: 'Las políticas de la Comunidad': Política fiscal. Master Instituciones y Políticas Comunitarias 1ª edición. Universitat de València. 1 crédito
Dates: 04/11/1996 - 17/07/1997
Scope: National
Classification: Graduate Courses - Taught
Organization:

Activity: 'Las políticas de la Comunidad': Política fiscal. Master Instituciones y Políticas Comunitarias 2ª edición. Universitat de València. 1 crédito
Dates: 16/10/1997 - 10/09/1998
Scope: National
Classification: Graduate Courses - Taught
Organization:

Activity: 'Las políticas de la Comunidad': Política fiscal. Master Instituciones y Políticas Comunitarias 3ª edición. Universitat de València. 0,4 créditos
Dates: 19/10/1998 - 30/07/1999
Scope: National
Classification: Graduate Courses - Taught
Organization:

Activity: 'Las relaciones exteriores de la Unión Europea'. Master en Derecho de la Unión Europea. Universitat de València. Instituto Mediterráneo de Estudios Europeos. 0,6 créditos
Dates: 01/10/2004 - 30/06/2005
Scope: National
Classification: Graduate Courses - Taught
Organization:

Activity: 'Medidas antielusión fiscal internacional (II). Curso de Postgrado. Fiscalidad Internacional en una Economía Globalizada. Toledo. Universidad Castilla-La Mancha
Dates: 22/01/2002 - 22/01/2002
Scope: International
Classification: Graduate Courses - Taught
Organization:

Activity: 'Mercado interior y libertades comunitarias'. Diploma de Derecho Europeo de la Empresa. Universitat de València. 0,6 créditos
Dates: 05/02/2001 - 28/06/2001
Scope: National
Classification: Graduate Courses - Taught
Organization:

Activity: 'Mercado interior y libertades comunitarias'. Master en derecho europeo de la empresa. Universitat de València. 0,6 créditos
Dates: 01/04/2000 - 25/06/2000
Scope: National
Classification: Graduate Courses - Taught
Organization:

Activity: 'Mercado interior y libertades comunitarias'. Master en Instituciones y Políticas Comunitarias. 5ª edición. Universitat de València. 0,6 créditos
Dates: 16/11/2000 - 28/06/2001
Scope: National
Classification: Graduate Courses - Taught
Organization:

Activity: 'Mercado interior y libertades comunitarias'.Master Instituciones y Políticas Comunitarias 3ª edición. Universitat de València. 0,4 créditos
Dates: 19/10/1998 - 30/07/1999
Scope: National
Classification: Graduate Courses - Taught
Organization:

Activity: 'Mercado interior y libertades comunitarias'.Master Instituciones y Políticas Comunitarias 4ª edición. Universitat de València. 0,6 créditos
Dates: 19/10/1999 - 29/07/2000
Scope: National
Classification: Graduate Courses - Taught
Organization:

Activity: 'Mercado interior y libertades de la Comunidad'. Diploma de Derecho Europeo de la Empresa. Universitat de València. 0,8 créditos
Dates: 04/02/2002 - 30/10/2002
Scope: National
Classification: Graduate Courses - Taught
Organization:

Activity: 'Mercado interior y libertades de la Comunidad': efectos tributarios. Master de Instituciones y Políticas Comunitarias. Universitat de València. 0,8 créditos
Dates: 29/10/2001 - 30/10/2002
Scope: National
Classification: Graduate Courses - Taught
Organization:

Activity: 'Paraisos Fiscales'. Curso de Postgrado. Fiscalidad Internacional en una Economía Globalizada. Toledo. Universidad Castilla-La Mancha
Dates: 23/01/2002 - 23/01/2002
Scope: International
Classification: Graduate Courses - Taught
Organization:

Activity: 'Procediments de recaudació'. Curso sobre Procedimientos Tributarios.Institut Valencià d'Administració Pública. Alicante. (4 horas)
Dates: 13/12/2001 - 20/12/2001
Scope: National
Classification: Courses and Seminars - Taught
Organization:

Activity: 'Procediments de recaudació'. Curso sobre Procedimientos Tributarios.Institut Valencià d'Administració Pública. Valencia. (4 horas)
Dates: 11/12/2001 - 18/12/2001
Scope: National
Classification: Courses and Seminars - Taught
Organization:

Activity: 'Procedimientos de gestión tributaria. Procedimientos de recaudación'. Curso sobre Procedimientos Tributarios.Institut Valencià d'Administració Pública. Castellón. (8 horas)
Dates: 03/12/2001 - 12/12/2001
Scope: National
Classification: Courses and Seminars - Taught
Organization:

Activity: 'Sistema financiero'. Master en Administración Financiera y Tributaria.VIII edición. Escuela de Hacienda Pública. Universitat de València. 1,6 créditos
Dates: 21/10/1998 - 30/06/1999
Scope: National
Classification: Graduate Courses - Taught
Organization:

Activity: 'Sistema fiscal'. Master Financiero y Tributario. IX edición. Escuela de Hacienda Pública. Universitat de València. 1,6 créditos

Dates: 25/10/1999 - 29/06/2000

Scope: National

Classification: Graduate Courses - Taught

Organization:

Activity: 'Sistema fiscal'. Master Financiero y Tributario. X edición. Escuela de Hacienda Pública. Universitat de València. 1,6 créditos

Dates: 24/10/2000 - 10/07/2001

Scope: National

Classification: Graduate Courses - Taught

Organization:

Activity: 'Sistema fiscal'. Master Financiero y Tributario. XI edición. Escuela de Hacienda Pública. Universitat de València. 1,6 créditos.

Dates: 15/10/2003 - 20/06/2003

Scope: National

Classification: Graduate Courses - Taught

Organization:

Activity: 'Sistema fiscal'. Master Financiero y Tributario. XII edición. Escuela de Hacienda Pública. Universitat de València. 1,8créditos.

Dates: 14/10/2003 - 02/07/2004

Scope: National

Classification: Graduate Courses - Taught

Organization:

Activity: 'Sistema fiscal'. Master Financiero y Tributario. XIII edición. Escuela de Hacienda Pública. Universitat de València. 2,2 créditos.

Dates: 10/10/2003 - 02/07/2004

Scope: National

Classification: Graduate Courses - Taught

Organization:

Activity: 'Tax Treaty Law': 'Permanent Establishments'. LLM Postgraduate International Tax Law. 2007-2009. Vienna. Wirtschafts Universität Wien.

Dates: 29/09/2006 - 30/10/2006

Scope: International

Classification: Graduate Courses - Taught

Organization:

Activity: 'Use and Abuse of Tax Treaties'. Master in Diritto Tributario dell'Impresa. Università Luigi Bocconi. Milán Italia

Dates: 01/10/2004 - 04/10/2004

Scope: International

Classification: Graduate Courses - Taught

Organization:

Activity: Asesor del Grupo Ad Hoc de Expertos en Cooperación Internacional en Materia Tributaria de la Organización de Naciones Unidas.

Dates: 01/01/2002 - 31/12/2004

Scope: International

Classification: Not specified

Organization:

Activity: Beneficios empresariales. Establecimiento permanente. Grupos de sociedades. Precios de transferencia. 'Derecho Tributario Internacional. Cuestiones fundamentales'. XV Cursos de Postgrado en Derecho. Universidad de Salamanca.

Dates: 12/01/2005 - 13/01/2004

Scope: International

Classification: Graduate Courses - Taught

Organization:

Activity: Concesión de la Acreditación al Cuerpo de Catedráticos de Universidad. Evaluación favorable.

Dates: 15/09/2008 - 15/09/2008

Scope: National

Classification: Awards

Organization: ANECA

Activity: Consejero Senior del Departamento Legal Fiscal del Fondo Monetario Internacional

Dates: 01/04/2008 - 01/08/2008

Scope: International

Classification: Member of Institution

Organization: Fondo Monetario Internacional

Activity: Coordinador de la Sección de Derecho Financiero y Tributario de la Revista General de Derecho. Dirigida por D. Juan Martín Queralt.

Dates: 01/01/1991 - 30/12/1993

Scope: Local

Classification: Not specified

Organization:

Activity: Coordinador de la Sección de Jurisprudencia de la Revista Civitas. Revista Española de Derecho Financiero. Números 85-92

Dates: 01/01/1995 - 30/12/1996

Scope: National

Classification: Not specified

Organization:

Activity: Coordinador de la Sección de Jurisprudencia del TJCE de la Revista Técnica Tributaria

Dates: 01/01/2006 -

Scope: National

Classification: Not specified

Organization:

Activity: Coordinador del Área de Derecho Financiero e Historia del Derecho

Dates: 23/05/1995 - 04/09/1996

Scope: Local

Classification: **Academic Position

Organization:

Activity: Corresponsal Español de la Revista EC Tax Review. Desde 1997

Dates: 01/01/1997 -

Scope: International

Classification: Member of Institution

Organization:

Activity: Director Adjunto de la Revista Valenciana de Economía y Hacienda

Dates: 01/01/2001 - 31/12/2002

Scope: National

Classification: Not specified

Organization:

Activity: Judge of the European and International Tax Moot Court Competition. European Tax College. Leuven. Bélgica. 2ª edición.

Dates: 10/10/2005 - 30/04/2006

Scope:

Classification: Elaboration of Comissioned Technical Reports

Organization:

Activity: Judge of the European and International Tax Moot Court Competition. European Tax College. Leuven. Bélgica. 3ª edición.

Dates: 10/10/2006 - 30/04/2007

Scope:

Classification: Elaboration of Comissioned Technical Reports

Organization:

Activity: Judge of the European and International Tax Moot Court Competition. European Tax College. Leuven. Bélgica. 4ª edición.

Dates: 01/10/2007 - 30/04/2008

Scope:

Classification: Elaboration of Comissioned Technical Reports

Organization:

Activity: Jurisprudencia del TJCE en materia de normas tributarias anti-elusión. Curso de Doctorado. Universidad Complutense-Instituto de Estudios Fiscales. Madrid. España

Dates: 18/05/2004 - 18/05/2004

Scope: National

Classification: Courses and Seminars - Taught

Organization:

Activity: Member of the International Scientific Board of the review 'Diritto e Pratica Tributaria Internazionale

Dates: 01/03/2003 - 30//

Scope:

Classification: Member of Institution

Organization:

Activity: Miembro de la Asociación Española de Asesores Fiscales

Dates: 01/06/1997 -

Scope: National

Classification: Member of Institution

Organization:

Activity: Miembro de la Asociación Española de Derecho Financiero y Tributario

Dates: 01/10/1994 -

Scope: National

Classification: Member of Institution

Organization:

Activity: Miembro de la Asociación Española de Profesores de Derecho Financiero y Tributario

Dates: 01/08/1996 -

Scope: National

Classification: Member of Institution

Organization:

Activity: Miembro de la Asociación Europea de Profesores de Derecho Tributario (EATLP).

Dates: 01/01/1997 -

Scope: International

Classification: Member of Institution

Organization:

Activity: Miembro de la International Fiscal Association

Dates: 01/10/1994 -

Scope: National

Classification: Member of Institution

Organization:

Activity: Miembro del Academic Committee de la Asociación Europea de Profesores de Derecho Tributario (EATLP).
Representante de España

Dates: 01/01/2005 -

Scope: International

Classification: Not specified

Organization:

Activity: Miembro del Academic Committee on the European Tax Law. Marzo 1997

Dates: 01/01/1997 -

Scope: International

Classification: Not specified

Organization:

Activity: Miembro del Grupo de Expertos en Cooperación Internacional en Materia Tributaria de la Organización de Naciones Unidas.

Dates: 01/01/2005 -

Scope: International

Classification: Not specified

Organization:

Activity: Miembro del Subcomité de Expertos en Abuso de Convenios de la Organización de Naciones Unidas.

Dates: 01/10/2005 -

Scope: International

Classification: Not specified

Organization:

Activity: Observador del Comité de Expertos en Cooperación Internacional en Materia Tributaria de la Organización de Naciones Unidas.

Dates: 01/01/2005 -

Scope: International

Classification: Not specified

Organization:

Activity: Observador del Grupo Ad Hoc de Expertos en Cooperación Internacional en Materia Tributaria de la Organización de Naciones Unidas. Consultor Externo

Dates: 01/06/1995 - 31/12/2004

Scope: International

Classification: Not specified

Organization:

Activity: Organización del Premio de Fiscalidad Internacional Universitat de València/Deloitte

Dates: 01/01/2005 - 30/12/2007

Scope: International

Classification: Awards

Organization: Universitat de València/Deloitte

Activity: Quinqueni de docència I

Dates: 01/01/1990 - 31/12/1994

Scope:

Classification: Teaching sections (five-year)

Organization:

Activity: Quinqueni de docència II
Dates: 01/01/1995 - 31/12/1999
Scope:
Classification: Teaching sections (five-year)
Organization:

Activity: Quinqueni de docència III
Dates: 01/01/2000 - 31/12/2004
Scope:
Classification: Teaching sections (five-year)
Organization:

Activity: Recensió al Libro 'La cooperaci3n internacional para la recaudaci3n de los tributos: el procedimiento de asistencia mutua' de María Amparo Grau Ruiz. Revista Cr3nica Tributaria.núm 104/2002. p. 233-237.
Dates: 2002 -
Scope:
Classification: Reviews of Scientific Books
Organization:

Activity: Recensió al Libro 'Principes Generaux du Droit et Droit Communautaire' de R. Papadopoulou. en Common Market Law Review. Leiden. 1/1997. p. 174-175.
Dates: 1997 -
Scope:
Classification: Reviews of Scientific Books
Organization:

Activity: Recopilaci3n. 'Materiales para el estudio del Mercado de Valores' Revista Palau 14. 12/1990,p. 327-338
Dates: 1990 -
Scope:
Classification: Not specified
Organization:

Activity: Secretario de la Facultad de Derecho
Dates: 01/03/1994 - 28/02/1995
Scope: Local
Classification: **Academic Position
Organization:

Activity: Secretario del Departamento de Derecho Financiero e Historia del Derecho
Dates: 23/05/1995 - 04/09/1996
Scope: Local
Classification: **Academic Position
Organization:

Activity: Sexenio de Investigaci3n I
Dates: 01/01/1991 - 31/12/1996
Scope:
Classification: Research sections (six-year)
Organization:

Activity: Sexenio de Investigaci3n II
Dates: 01/01/1997 - 31/12/2002
Scope:
Classification: Research sections (six-year)
Organization:

Activity: Tributación internacional de los beneficios empresariales. Tributación de empresarios individuales. Grupos de Sociedades. Precios de transferencia. Cláusulas convencionales de no discriminación. 'Derecho Tributario Internacional. Cuestiones fundamentales'. XVI Cursos de Postgrado en Derecho. Universidad de Salamanca.

Dates: 12/06/2006 - 13/06/2006

Scope:

Classification: Graduate Courses - Taught

Organization:

Activity: Uso indebido y abusivo de los Convenios fiscales. Curso de Doctorado. Universidad Complutense-Instituto de Estudios Fiscales. Madrid. España

Dates: 24/06/2003 - 24/06/2003

Scope: National

Classification: Courses and Seminars - Taught

Organization:

Activity: Workshop with Member States on Common Corporate Consolidated Tax Base Directorate General. Taxation and Customs Union. Brussels. Bélgica

Dates: 10/12/2007 - 12/12/2007

Scope: International

Classification: Elaboration of Comissioned Technical Projects

Organization: EC Commission

Activity: Workshop with Member States on EC Law and Tax Treaties. European Commission. Directorate General. Taxation and Customs Union. Brussels. Bélgica

Dates: 05/07/2005 - 05/07/2005

Scope: International

Classification: Elaboration of Comissioned Technical Projects

Organization:

Activity: 'Tax Treaty Law': 'Permanent Establishments'. LLM Postgraduate International Tax Law. 2009-2011. Vienna.

Dates: 30/10/2009 - 01/11/2009

Scope: International

Classification: Graduate Courses - Taught

Organization: Wirtschafts Universität Wien. (2,5 créditos UCTS)

Activity: Actividad: 'Tax Treaty Law': 'Permanent Establishments'. LLM Postgraduate International Tax Law. 2007-2009.

Dates: 18/02/2009 - 20/02/2009

Scope: International

Classification: Graduate Courses - Taught

Organization: Wirtschafts Universität Wien.

Activity: Actividad: 'Armonización Fiscal Europea'. Programa de Doctorado Interuniversitario en Derecho Tributario Europeo.

Dates: 15/03/2007 - 17/03/2007

Scope: International

Classification: Graduate Courses - Taught

Organization: Universidad de Castilla-La Mancha. Universidad de Santiago.(mención de calidad) (2 créditos)

Activity: Actividad: 'Armonización Fiscal Europea'. Programa de Doctorado Interuniversitario en Derecho Tributario Europeo.

Dates: 10/03/2008 - 12/03/2008

Scope: International

Classification: Graduate Courses - Taught

Organization: Universidad de Castilla-La Mancha. Universidad de Santiago.(mención de calidad) (2 créditos)

Activity: Actividad: 'Armonización Fiscal Europea'. Programa de Doctorado Interuniversitario en Derecho Tributario Europeo

Dates: 09/03/2009 - 11/03/2009

Scope: International

Classification: Graduate Courses - Taught

Organization: Universidad de Castilla-La Mancha. Universidad de Santiago.(mención de calidad) (2 créditos)

Activity: 'International Trade Law': International Taxation.

Dates: 12/11/2007 - 12/11/2007

Scope: International

Classification: Graduate Courses - Taught

Organization: International Master in Business Administration. Universitat de València. 0,6 créditos

Activity: Actividad: Técnicas convencionales para la resolución de conflictos en la aplicación de los tributos (los acuerdos previos de valoración).

Dates: 26/01/2009 - 26/01/2009

Scope: National

Classification: Graduate Courses - Taught

Organization: Cursos de Postgrado en Derecho. Universidad de Castilla la Mancha.

Activity: 'Doble Imposición Internacional'. IV Cursos de Postgrado en Derecho

Dates: 15/07/2009 - 16/07/2009

Scope: International

Classification: Graduate Courses - Taught

Organization: Universidad de Santiago de Compostela

Activity: Master Universitario en Fiscalidad Internacional y Comunitaria

Dates: 10/10/2009 - 14/09/2010

Scope: National

Classification: Graduate Courses - Taught

Organization: Universidad de Castilla-La Mancha.

Activity: Introduction to EC Tax Law.

Dates: 28/06/2010 - 31/07/2010

Scope: International

Classification: Graduate Courses - Taught

Organization: Tomas Jefferson School of Law. San Diego. Estados Unidos

Activity: Judge of the European and International Tax Moot Court Competition. 5ª edición.

Dates: 10/10/2008 - 30/04/2009

Scope: International

Classification: Elaboration of Comissioned Technical Reports

Organization: European Tax College. Leuven. Bélgica.

Activity: Judge of the European and International Tax Moot Court Competition. 6ª edición.

Dates: 01/11/2009 - 20/04/2009

Scope: International

Classification: Elaboration of Comissioned Technical Reports

Organization: European Tax College. Leuven. Bélgica.

Activity: Twinning Contract number: RO-2007-IB-FI-07 Strengthening the tax administration reform. The collection degree of the fiscal claims increased by applying the enforcement measures.

Dates: 20/06/2010 - 28/06/2010

Scope: International

Classification: Elaboration of Comissioned Technical Projects

Organization: European Commission. Romanian Tax Administration

Activity: Judge of the European and International Tax Moot Court Competition. 7ª edición.

Dates: 01/11/2010 - 20/04/2011

Scope: International

Classification: Elaboration of Comissioned Technical Reports

Organization: European Tax College. Leuven. Bélgica.

Activity: Judge of the European and International Tax Moot Court Competition. 8ª edición.

Dates: 01/11/2011 - 20/03/2012

Scope: International

Classification: Elaboration of Comissioned Technical Reports

Organization: European Tax College. Leuven. Bélgica.

Activity: Curso de Especialización en Fiscalidad Internacional. Universidad de Santiago de Compostela. Julio 24, 2011. Santiago

Dates: 24/07/2011 - 24/07/2011

Scope: International

Classification: Teaching in third cycle

Organization: Universidad de Santiago de Compostela

Activity: Comité Científico. Rivista Trimestrale di Diritto Tributario.

Dates: 01/01/2012 -

Scope: International

Classification: Review of papers for journals

Organization: Napoles. Italia

Activity: Comité Científico. Diritto e Pratica Tributaria Internazionale

Dates: 01/01/2005 -

Scope: International

Classification: Review of papers for journals

Organization: Cedam. Padova

Activity: Miembro del Órgano Técnico de Selección de la Convocatoria 03/10, de acceso al Cuerpo de Inspectores de Tributos de la Generalitat, turno de acceso libre

Dates: 01/06/2011 - 31/09/2012

Scope: National

Classification: Member of Institution

Organization: Generalitat Valenciana

Activity: EU Tax Law Seminar. Summer 2010.

Dates: 01/06/2010 - 15/08/2010

Scope: International

Classification: Teaching in third cycle

Organization: Thomas Jefferson School of Law. San Diego. California. USA

Activity: European Taxation Course. ITX 661. Spring 2011. 36 hours LLM (Master) in International Tax & Financial Services (online)

Dates: 01/04/2011 - 15/06/2011

Scope: International

Classification: Teaching in third cycle

Organization: Thomas Jefferson School of Law. San Diego. California. USA

Activity: European Taxation Course. ITX 661. Winter 2012. 36 hours LLM (Master) in International Tax & Financial Services (online)

Dates: 01/01/2012 - 15/03/2012

Scope: International

Classification: Teaching in third cycle

Organization: Thomas Jefferson School of Law. San Diego. California. USA

Activity: Tax Treaty Trends in the European Union. Seminar 14 hours. Fall 2010. LLM (Master) in International Tax & Financial Services (online)

Dates: 01/10/2010 - 15/12/2010

Scope: International

Classification: Teaching in third cycle

Organization: Thomas Jefferson School of Law. San Diego. California. USA

Activity: Tax Treaty Trends in the European Union. Seminar 14 hours. Summer 2011. LLM (Master) in International Tax & Financial Services (online)

Dates: 01/06/2011 - 15/08/2011

Scope: International

Classification: Teaching in third cycle

Organization: Thomas Jefferson School of Law. San Diego. California. USA

Activity: International Financial Centres and Tax Planning: EU Tax Aspects. Seminar 14 hours. Winter 2011. LLM (Master) in International Tax & Financial Services (online)

Dates: 01/01/2011 - 15/03/2011

Scope: International

Classification: Teaching in third cycle

Organization: Thomas Jefferson School of Law. San Diego. California. USA

Activity: International Financial Centres and Tax Planning: EU Tax Aspects. ITX 657. Seminar 14 hours. Fall 2011. LLM (Master) in International Tax & Financial Services (online)

Dates: 01/10/2011 - 15/12/2011

Scope: International

Classification: Teaching in third cycle

Organization: Thomas Jefferson School of Law. San Diego. California. USA

Activity: LLM (Master) in International Tax & Financial Services. Orientation Seminar. San Diego

Dates: 14/01/2011 - 19/01/2011

Scope: International

Classification: Teaching in third cycle

Organization: Thomas Jefferson School of Law. San Diego. California. USA

Activity: IV Quinquenio Docencia

Dates: 01/01/2005 - 31/12/2009

Scope: National

Classification: Teaching sections (five-year)

Organization:

Activity: III Sexenio Investigación

Dates: 01/01/2003 - 31/12/2009

Scope: National

Classification: Research sections (six-year)

Organization:

Activity: Tributación Empresarial. El establecimiento permanente. Curso de postgrado sobre Fiscalidad Internacional y Comunitaria

Dates: 11/07/2012 - 11/07/2012

Scope: International

Classification: Teaching in third cycle

Organization: Universidad de Santiago de Compostela

Activity: Tributación Empresarial. El establecimiento permanente. Curso de postgrado sobre Fiscalidad Internacional y Comunitaria

Dates: 10/07/2013 - 11/07/2013

Scope: International

Classification: Not specified

Organization: Universidad de Santiago de Compostela

Activity: European Taxation. ITX 661. Course 3 credits. Winter 2012. LLM (Master) in International Tax & Financial Services (online)

Dates: 01/01/2012 - 31/03/2012

Scope: International

Classification: Not specified

Organization: Thomas Jefferson School of Law. San Diego. California. USA

Activity: European Taxation. ITX 661. Course 3 credits. Fall 2012-2013. LLM (Master) in International Tax & Financial Services (online)

Dates: 01/10/2012 - 31/12/2012

Scope: International

Classification: Not specified

Organization: Thomas Jefferson School of Law. San Diego. California. USA

Activity: Comitato Científico. Rivista Trimestrale di Diritto Tributario

Dates: 01/01/2011 -

Scope: International

Classification: Review of papers for journals

Organization: Cedam. Padova

Activity: Professor of 'International Taxation and EU Tax Law'

Dates: 01/03/2013 - 28/02/2014

Scope: International

Classification: Teaching in second cycle

Organization: Università di Torino. Facoltà di Economia

Activity: 'Permanent Establishments'. Lecture at the LLM in International Taxation. 1,5 credits.

Dates: 22/02/2013 - 23/02/2013

Scope: International

Classification: Teaching in third cycle

Organization: Facultad de Economía. Universidad de Economía de Viena.

Activity: Becas BEST 2013. BECAS PARA ESTANCIAS DE PERSONAL INVESTIGADOR DOCTOR FUERA DE LA COMUNIDAD VALENCIANA . Universidad de Turín. Italia

Dates: 01/03/2013 - 30/04/2013

Scope: National

Classification: Fellowships

Organization: Generalitat Valenciana.

Activity: AYUDAS PARA LA ORGANIZACIÓN Y DIFUSIÓN DE CONGRESOS, JORNADAS Y REUNIONES CIENTÍFICAS, TECNOLÓGICAS, HUMANÍSTICAS O ARTÍSTICAS DE CARÁCTER INTERNACIONAL (AORG/2013) Delito fiscal y blanqueo de capitales: el uso del intercambio de información sobre transacciones sospechosas y su efectividad en la lucha contra el fraude

Dates: 01/03/2013 - 30/10/2013

Scope: National

Classification: Research Grants

Organization: Generalitat Valenciana.

Activity: ¿Programa de estancias de movilidad de profesores e investigadores séniores en centros extranjeros de enseñanza superior e investigación¿ del Ministerio de Educación, Cultura y Deporte. 2013 Queen Mary School of Law

Dates: 01/07/2013 - 30/09/2013

Scope: National

Classification: Fellowships

Organization: Ministerio de Educación, Cultura y Deporte

Activity: 'International Trade Law': International Taxation.

Dates: 12/10/2012 - 12/11/2012

Scope: International

Classification: Teaching in third cycle

Organization: International Master in Business Administration. Universitat de València. 0,6 créditos

Activity: Curso Avanzado sobre el IVA. Cuestiones actuales. AEDAF. Valencia 2012.

Dates: 01/11/2012 - 23/12/2012

Scope: National

Classification: Courses and Seminars - Taught

Organization: AEDAF

Activity: Curso de Postgrado 13213020: Diploma de Especialización Profesional Universitario en Tributación Internacional y de la Unión Europea. Primera Edición

Dates: 01/09/2013 - 30/06/2014

Scope: National

Classification: Graduate Courses - Directed

Organization: Universitat de València

Activity: Tributación Empresarial. El establecimiento permanente. Curso de postgrado sobre Fiscalidad Internacional y Comunitaria

Dates: 09/07/2014 - 10/07/2014

Scope: International

Classification: Not specified

Organization: Universidad de Santiago de Compostela

Activity: Special Topics in Taxation. European Taxation. ITX 679. Course 2 credits. Winter 2013-2014. LLM (Master) in International Tax & Financial Services (online)

Dates: 01/01/2014 - 31/03/2014

Scope: International

Classification: Not specified

Organization: Thomas Jefferson School of Law. San Diego. California. USA

Activity: Special Topics in Taxation. European Taxation. ITX 679. Course 2 credits. Fall 2014-2015. LLM (Master) in International Tax & Financial Services (online)

Dates: 01/10/2014 - 31/12/2014

Scope: International

Classification: Not specified

Organization: Thomas Jefferson School of Law. San Diego. California. USA

Activity: Professor of 'International Taxation and EU Tax Law'

Dates: 01/03/2014 - 30/09/2014

Scope: International

Classification: Teaching in second cycle

Organization: Università di Torino. Facoltà di Economia

Activity: 'Permanent Establishments'. Lecture at the LLM in International Taxation. 1,5 credits.

Dates: 06/12/2014 - 06/12/2014

Scope: International

Classification: Teaching in third cycle

Organization: Facultad de Economía. Universidad de Economía de Viena.

Activity: Tributación internacional de los rendimientos empresariales

Dates: 13/01/2016 - 13/01/2016

Scope: National

Classification: Graduate Courses - Taught

Organization: ISDE

Activity: Tributación internacional de los rendimientos empresariales

Dates: 03/03/2017 - 03/03/2017

Scope: National

Classification: Graduate Courses - Taught

Organization: ISDE

Activity: Tributación internacional de los rendimientos empresariales

Dates: 28/02/2018 - 28/02/2018

Scope: National

Classification: Graduate Courses - Taught

Organization: ISDE

Activity: El establecimiento permanente en la fiscalidad internacional

Dates: 01/07/2016 - 01/07/2016

Scope: International

Classification: Graduate Courses - Taught

Organization: Universidad de Santiago Compostela

Activity: El establecimiento permanente en la fiscalidad internacional

Dates: 06/07/2018 - 06/07/2018

Scope: International

Classification: Graduate Courses - Taught

Organization: Universidad de Santiago Compostela

Activity: El establecimiento permanente en la fiscalidad internacional

Dates: 03/07/2017 - 03/07/2017

Scope: International

Classification: Graduate Courses - Taught

Organization: Universidad de Santiago Compostela

Activity: Doctoral Seminar on International and EU Tax Law

Dates: 09/06/2016 - 11/06/2016

Scope: International

Classification: Courses and Seminars - Taught

Organization: University of Luxembourg

Activity: Doctoral Seminar on International and EU Tax Law

Dates: 28/06/2018 - 29/06/2018

Scope: International

Classification: Courses and Seminars - Taught

Organization: University of Linz

Activity: Doctoral Seminar on International and EU Tax Law

Dates: 08/06/2017 - 10/06/2017

Scope: International

Classification: Courses and Seminars - Taught

Organization: KU Leuven

Activity: Responsabilidad tributaria de administradores y directivos: Algunas cuestiones - Curso del Colegio de mediadores colegiados de seguros

Dates: 23/09/2017 - 23/09/2017

Scope: National

Classification: Courses and Seminars - Taught

Organization: Colegio Mediadores Seguro

Activity: Responsabilidad tributaria de administradores y directivos: Algunas cuestiones - Curso del Colegio de mediadores colegiados de seguros

Dates: 18/06/2018 - 18/06/2018

Scope: National

Classification: Courses and Seminars - Taught

Organization: Colegio Mediadores Seguro

Activity: EUCOTAX Wintercourse 2018 Edimburgh General Subject: Challenge to Tax Authority in an ERA of Conflicting Political Goals

Dates: 19/04/2018 - 25/04/2018

Scope: International

Classification: Courses and Seminars - Directed

Organization: University of Edimburgh

Activity: EUCOTAX - Wintercourse Zurich General Subject: Tax legislation in a globalized world

Dates: 20/04/2017 - 27/04/2017

Scope: International

Classification: Courses and Seminars - Directed

Organization: University of Zurich

Activity: EUCOTAX Wintercourse - University of Economics of Vienna Potential Impact on BEPS of Tax Systems

Dates: 07/04/2016 - 13/04/2016

Scope: International

Classification: Courses and Seminars - Directed

Organization: Universidad de Economia de Viena

Activity: Judge of the European and International Tax Moot Court Competition. 9º edición

Dates: 15/11/2012 - 10/04/2013

Scope: International

Classification: Elaboration of Comissioned Technical Reports

Organization: European Tax College. Leuven. Belgica

Activity: Judge of the European and International Tax Moot Court Competition. 10º edición

Dates: 20/11/2013 - 04/04/2014

Scope: International

Classification: Elaboration of Comissioned Technical Reports

Organization: European Tax College. Leuven. Belgica

Activity: Judge of the European and International Tax Moot Court Competition. 11º edición

Dates: 20/11/2014 - 05/04/2015

Scope: International

Classification: Elaboration of Comissioned Technical Reports

Organization: European Tax College. Leuven. Belgica

Activity: Judge of the European and International Tax Moot Court Competition. 12º edición

Dates: 10/10/2015 - 20/05/2016

Scope: International

Classification: Elaboration of Comissioned Technical Reports

Organization: European Tax College. Leuven. Belgica

Activity: Judge of the European and International Tax Moot Court Competition. 13º edición

Dates: 20/11/2016 - 12/03/2017

Scope: International

Classification: Elaboration of Comissioned Technical Reports

Organization: European Tax College. Leuven. Belgica

Activity: La localizzazione delle società per la produzione dei servizi dematerializzati e i limiti legislativi nazionali con riferimento alla concorrenza fiscale tra Stati

Dates: 01/10/2018 - 01/10/2018

Scope: International

Classification: Teaching in third cycle

Organization: Università di Bologna

Activity: Las vías de acceso a la justicia comunitaria

Dates: 20/02/2017 - 20/02/2017

Scope: National

Classification: Elaboration of Comissioned Technical Reports

Organization: AEDAF

Activity: Judge of the European and International Tax Moot Court Competition. 13º edición

Dates: 20/11/2017 - 12/03/2018

Scope: International

Classification: Elaboration of Comissioned Technical Reports

Organization: European Tax College. Leuven. Belgica

Activity: Judge of the European and International Tax Moot Court Competition. 13º edición

Dates: 20/11/2018 - 12/03/2019

Scope: International

Classification: Elaboration of Comissioned Technical Reports

Organization: European Tax College. Leuven. Belgica

Activity: Judge of the European and International Tax Moot Court Competition. 13^o edición

Dates: 20/11/2019 - 12/03/2020

Scope: International

Classification: Elaboration of Comissioned Technical Reports

Organization: European Tax College. Leuven. Belgica

Activity: EUCOTAX - Wintercourse Amsterdam. General Subject: Tax policy trends for development

Dates: 04/04/2019 - 10/04/2019

Scope: International

Classification: Courses and Seminars - Directed

Organization: IBFD. Amsterdam

Activity: EUCOTAX - Wintercourse Warsaw. General Subject: BEPS implementation

Dates: 16/04/2019 - 23/04/2019

Scope: International

Classification: Courses and Seminars - Directed

Organization: University of Warsaw

Activity: Certificado de Postgrado en Fiscalidad Internacional Básica. 6 créditos. Curso online. Primera Edición.
Director

Dates: 01/03/2018 - 30/06/2018

Scope: International

Classification: Graduate Courses - Directed

Organization: Universitat de Valencia

Activity: Certificado de Postgrado en Fiscalidad Internacional Básica. 6 créditos. Curso online. Segunda Edición.
Director

Dates: 01/03/2019 - 30/06/2019

Scope: International

Classification: Graduate Courses - Directed

Organization: Universitat de Valencia

Activity: Certificado de Postgrado en Fiscalidad Internacional Básica. 6 créditos. Curso online. Tercera Edición.
Director

Dates: 01/03/2020 - 30/06/2020

Scope: International

Classification: Graduate Courses - Directed

Organization: Universitat de Valencia

Activity: Antiavoidance II: BEPS. Master of Global Taxation. GTAX/OCT-2017/O-GTAX1. 3 créditos

Dates: 03/03/2018 - 23/06/2018

Scope: International

Classification: Graduate Courses - Taught

Organization: IE Law School. Madrid

Activity: Antiavoidance II: BEPS. Master of Global Taxation. GTAX/OCT-2017/O-GTAX1. 3 créditos

Dates: 03/03/2019 - 23/06/2019

Scope: International

Classification: Graduate Courses - Taught

Organization: IE Law School. Madrid

Activity: Professor of 'International Taxation and EU Tax Law'

Dates: 01/03/2015 - 30/09/2015

Scope: International

Classification: Teaching in second cycle

Organization: Università di Torino. Facoltà di Economia

Activity: Professor of 'International Taxation and EU Tax Law'

Dates: 01/03/2016 - 30/09/2016

Scope: International

Classification: Teaching in second cycle

Organization: Università di Torino. Facoltà di Economia

Lectures

Title: Problemas Planteados por la configuración del establecimiento permanente como empresa separada de la casa matriz

Place: Madrid **Country:** SPAIN **Date:** 13/11/1996

Name of the event: Cómo definir una política de precios de transferencia. Institute for International Research

Title: El fraude fiscal: planificación fiscal, diferencias entre economía de opción, fraude de ley, simulación y ocultación

Place: Valencia **Country:** SPAIN **Date:** 03/02/1997

Name of the event: Nuevas Medidas Fiscales para 1997. Escuela de Finanzas.

Title: Los paraísos fiscales: ¿evasión o legítima planificación fiscal?

Place: Valencia **Country:** SPAIN **Date:** 13/11/1997

Name of the event: Colegio Mayor la Concepción.

Title: Los paraísos fiscales, los convenios de doble imposición y su incidencia

Place: Madrid **Country:** SPAIN **Date:** 08/12/1997

Name of the event: Centro de Estudios Financieros

Title: El juez nacional como juez de lo comunitario

Place: Valencia **Country:** SPAIN **Date:** 10/1998

Name of the event: Colegio de Abogados de Valencia

Title: La fiscalidad de los no residentes

Place: Valencia **Country:** SPAIN **Date:** 10/1998

Name of the event:

Title: Razones y mecanismos para una nueva política fiscal en la Unión Europea

Place: Valencia **Country:** SPAIN **Date:** 11/1998

Name of the event: La integración europea. Ideas para un modelo alternativo. CEPS

Title: El impuesto sobre la renta de no residentes

Place: Valencia **Country:** SPAIN **Date:** 06/03/1999

Name of the event: La reforma del impuesto sobre la renta de las personas físicas (residentes y no residentes). Colegio de Abogados de Valencia

Title: Actuaciones de la Inspección Tributaria en el ámbito de los no residentes y de los paraísos fiscales. Colaboración de las distintas administraciones tributarias entre Estados

Place: Valencia **Country:** SPAIN **Date:** 28/09/1999

Name of the event: II Jornadas de Inspección Tributaria. Gaceta Fiscal

Title: La figura del representante, la responsabilidad solidaria y los retenedores en el IRNR en las principales operaciones y transacciones con el exterior

Place: Valencia **Country:** SPAIN **Date:** 10/1999

Name of the event: II Jornadas de Inspección Tributaria. Gaceta Fiscal

Title: La armonización fiscal en la Comunidad Europea

Place: Valencia **Country:** SPAIN **Date:** 10/1999

Name of the event: Curso de introducción al euro. Proa

Title: Paraísos fiscales: ¿lesivos o necesarios?

Place: Valencia **Country:** SPAIN **Date:** 22/04/2000

Name of the event: Tarjetas de crédito, paraísos fiscales e internet. VIII Foro Universitario Luis Vives

Title: La configuración del principio comunitario de no discriminación como principio tributario: consideraciones y consecuencias

Place: Oporto **Country:** PORTUGAL **Date:** 04/12/2000

Name of the event: Jornadas de Derecho Tributario Comunitario. Universidad de Oporto. Facultad de Derecho

Title: La residenza fiscale in Spagna

Place: Milan **Country:** ITALY **Date:** 08/10/2001

Name of the event: Diritto Tributario Internazionale. Università Luigi Bocconi

Title: Il federalismo fiscale: il caso spagnolo

Place: Turín **Country:** ITALY **Date:** 11/10/2001

Name of the event: Il federalismo fiscale. Facoltà di Economia e Management 'Luigi Einaudi'. Università degli Studi di Torino (Italia)

Title: La tassazione dei non residenti

Place: Milan **Country:** ITALY **Date:** 14/10/2001

Name of the event: Diritto Tributario Internazionale. Università Luigi Bocconi

Title: La jurisprudencia del TJCE y el artículo 33 LIRNR

Place: Denia. Alicante **Country:** SPAIN **Date:** 07/2002

Name of the event: La fiscalidad internacional: tendencias actuales y perspectivas de futuro. Curso de Verano. UNED

Title: La evolución de la jurisprudencia del TJCE en materia de imposición directa

Place: Madrid **Country:** SPAIN **Date:** 22/07/2003

Name of the event: Curso de Derecho Internacional Tributario. Universidad Autónoma de Madrid

Title: Avances recientes en la jurisprudencia comunitaria sobre las medidas tributarias anti-abuso

Place: Madrid **Country:** SPAIN **Date:** 11/2003

Name of the event: Jornadas de Formación Tributaria. Deloitte

Title: Nuevas perspectivas en la jurisprudencia sobre la tributación de los cánones (moderador)

Place: Madrid **Country:** SPAIN **Date:** 11/11/2003

Name of the event: Jornada sobre Fiscalidad Internacional. Instituto de Estudios Fiscales

Title: Nuevas perspectivas en la jurisprudencia sobre la tributación del establecimiento permanente

Place: Madrid **Country:** SPAIN **Date:** 11/11/2003

Name of the event: Jornada sobre Fiscalidad Internacional. Instituto de Estudios Fiscales

Title: Precios de transferencia, subcapitalización y otras cláusulas antiabuso

Place: Madrid **Country:** SPAIN **Date:** 29/04/2004

Name of the event: Seminario Sainz de Bujanda. Régimen fiscal de la inversión exterior en España y de las empresas en el extranjero. Instituto de Estudios Fiscales.

Title: La política de negociación de los Convenios de doble imposición

Place: Quito **Country:** ECUADOR **Date:** 27/09/2004

Name of the event: Universidad Andina Simón Bolívar. Quito

Title: La cooperación administrativa internacional en materia tributaria

Place: Madrid **Country:** SPAIN **Date:** 11/11/2004

Name of the event: Jornada sobre Globalización Económica y Fiscalidad. Garrigues. Instituto de Estudios Fiscales

Title: Paraísos fiscales: ¿es posible hacerles frente?

Place: Valencia **Country:** SPAIN **Date:** 31/05/2005

Name of the event: Jornadas Nacionales de Inspección Tributaria. APIFE.

Title: Régimen fiscal de las inversiones españolas en el exterior

Place: Valencia **Country:** SPAIN **Date:** 07/06/2005

Name of the event: Jornada sobre Inversiones Españolas en el Exterior. Cámara de Comercio. Valencia

Title: Convenios para evitar la doble imposición

Place: Lima **Country:** PERU **Date:** 19/09/2005

Name of the event: Seminario Internacional 'Convenios para evitar la doble imposición'. Pontificia Universidad Católica del Perú. Lima.

Title: Análisis de la jurisprudencia del TJCE sobre tributación directa y su impacto en la normativa española

Place: San Lorenzo del Escorial **Country:** SPAIN **Date:** 22/05/2006

Name of the event: Seminario Nacional de Formación. Incidencia de legislación y jurisprudencia comunitarias. Ernst & Young Abogados. Euroforum. San Lorenzo del Escorial. Madrid.

Title: El principio de territorialidad en la jurisprudencia del TJCE

Place: Madrid **Country:** SPAIN **Date:** 26/05/2006

Name of the event: Comisión de Expertos sobre el Sistema Tributario Español a la luz de las libertades comunitarias. Instituto de Estudios Fiscales

Title: El valor normativo de las 'otras fuentes' del Derecho Comunitario

Place: Madrid **Country:** SPAIN **Date:** 13/09/2006

Name of the event: Foro Sainz de Bujanda. Ley General Tributaria y Derecho Comunitario.

Title: The Meaning and Scope of the Acte Clair Doctrine and its Implications for Direct Taxation Issues

Place: Lisboa **Country:** PORTUGAL **Date:** 17/09/2006

Name of the event: International Conference on European Tax Law. Instituto de Direito Economico, Financeiro e Local. Universidade da Lisboa

Title: El arbitraje en materia tributaria

Place: Valencia **Country:** SPAIN **Date:** 20/10/2006

Name of the event: II Jornadas de la Facultad de Derecho. Hacia una cultura de las ADRS: de la mediación al arbitraje

Title: Técnicas convencionales para la resolución de conflictos en la aplicación de los Tributos (los acuerdos previos de valoración)

Place: Toledo **Country:** SPAIN **Date:** 10/01/2008

Name of the event: Universidad de Castilla La Mancha. Curso de Especialización y Postgrado en gestión tributaria

Title: Derechos de Emisión de CO2 y fiscalidad internacional

Place: Elche **Country:** SPAIN **Date:** 17/01/2008

Name of the event: Universidad Cardenal Herrera CEU. La fiscalidad de los derechos de emisión

Title: Jurisprudencia y casos pendientes ante el Tribunal de Justicia de las Comunidades Europeas

Place: Valencia **Country:** SPAIN **Date:** 29/02/2008

Name of the event: Jornada sobre Globalización Económica y Fiscalidad. Garrigues. Instituto de Estudios Fiscales

Title: El futuro de los Convenios de Doble Imposición

Place: Santiago de Chile **Country:** CHILE **Date:** 23/09/2008

Name of the event: Universidad de Chile. Aspectos tributarios de la internacionalización económica. El caso España-Chile

Title: El establecimiento permanente: entre la 'ficción' jurídica y la realidad económica

Place: Santiago de Chile **Country:** CHILE **Date:** 23/09/2008

Name of the event: Universidad de Santiago. Jornadas de Especialización Tributaria

Title: El futuro de los Convenios de Doble Imposición

Place: Santiago de Chile **Country:** CHILE **Date:** 24/09/2008

Name of the event: Universidad de Santiago de Chile. Aspectos tributarios de la internacionalización económica. El caso España-Chile

Title: La acción del derecho comunitario en la fiscalidad internacional

Place: Santiago de Chile **Country:** CHILE **Date:** 25/09/2008

Name of the event: Universidad Alberto Hurtado. Curso de Especialización Tributaria

Title: La fiscalidad de los Mecanismos de Desarrollo Limpio y los Programas de Actuación Conjunta

Place: Elche **Country:** SPAIN **Date:** 27/11/2008

Name of the event: Universidad Cardenal Herrera CEU. "LOS ASPECTOS JURÍDICOS, CONTABLES Y FISCALES DE LOS MECANISMOS DE DESARROLLO LIMPIO Y LOS PROYECTOS DE APLICACIÓN CONJUNTA"

Title: La regulación tributaria de los precios de transferencia

Place: Madrid **Country:** SPAIN **Date:** 04/12/2008

Name of the event: Centro de Formación Garrigues. Seminario Cierre Fiscal: claves y actualizaciones

Title: La nueva regulación de las operaciones vinculadas: análisis de comparabilidad y acuerdos previos de valoración

Place: Jávea **Country:** SPAIN **Date:** 12/12/2008

Name of the event: AEDAF. Jornada Valenciana de Estudio. Las operaciones vinculadas en el Impuesto sobre Sociedades y el IVA

Title: Acuerdos previos sobre precios de transferencia

Place: Toledo **Country:** SPAIN **Date:** 27/01/2009

Name of the event: Universidad de Castilla La Mancha. Curso de Postgrado en Derecho: 'Gestión Tributaria: Nuevos desafíos en la aplicación de los tributos'

Title: La nueva directiva sobre asistencia en materia de recaudación

Place: Costanza **Country:** ROMANIA **Date:** 21/06/2010

Name of the event: The collection degree of the fiscal claims increased by applying the enforcement measures.

Title: La nueva directiva sobre asistencia en materia de recaudación

Place: Bucharest **Country:** ROMANIA **Date:** 23/06/2010

Name of the event: The collection degree of the fiscal claims increased by applying the enforcement measures.

Title: La nueva directiva sobre asistencia en materia de recaudación

Place: Oradea **Country:** ROMANIA **Date:** 25/06/2010

Name of the event: The collection degree of the fiscal claims increased by applying the enforcement measures.

Title: El procedimiento de aplicación de la normativa sobre precios de transferencia

Place: Valencia **Country:** SPAIN **Date:** 20/02/2010

Name of the event: Jornada sobre operaciones vinculadas. AEDAF

Title: Incompatibilities of direct taxation with EU law: Inbound situations

Place: Madrid **Country:** SPAIN **Date:** 28/04/2010

Name of the event: THE IMPACT OF ECJ CASE LAW ON NATIONAL DIRECT TAX SYSTEMS. ECOFIN MEETING. Instituto de Estudios Fiscales. Abril

Title: Pasado, presente y futuro del derecho fiscal internacional

Place: Lorca, Murcia **Country:** SPAIN **Date:** 22/09/2010

Name of the event: Nuevos desafíos ante la competencia fiscal perniciosa Universidad Internacional del Mar

Title: Las normas antiabuso y los convenios de doble imposición

Place: Getafe. Madrid. **Country:** SPAIN **Date:** 17/12/2010

Name of the event: Las Normas antiabuso en derecho tributario. Perspectiva interna, comunitaria e internacional. Universidad Carlos III

Title: LOS EFECTOS DE LA INCOMPATIBILIDAD DE NORMAS TRIBUTARIAS CON EL ORDENAMIENTO COMUNITARIO Y LA RESTITUCIÓN DE LO INGRESADO

Place: Valencia **Country:** SPAIN **Date:** 14/12/2012

Name of the event: LOS EFECTOS DE LA DECLARACIÓN DE NULIDAD DE NORMAS Y ACTOS TRIBUTARIOS Y DE INCOMPATIBILIDAD CON EL ORDENAMIENTO COMUNITARIO. Jornada Universidad-Magistratura. 14 de diciembre de 2012

Title: EU Law and Tax Treaties

Place: Amsterdam **Country:** NETHERLANDS **Date:** 13/11/2013

Name of the event: IBFD. Doctoral Seminars.

Title: Tributación y planificación de las operaciones transfronterizas

Place: Valencia **Country:** SPAIN **Date:** 18/06/2014

Name of the event: Contratación Internacional. Cámara de Comercio de Valencia

Title: La reforma tributaria de la Zona Especial Canaria

Place: Sevilla **Country:** SPAIN **Date:** 16/04/2015

Name of the event: Invertir en y desde Canarias. Jornada APD.

Title: Neutralising the Effects of hybrid mismatch arrangements

Place: Madrid **Country:** SPAIN **Date:** 04/05/2015

Name of the event: Los efectos del plan BEPS. Instituto de Empresa

Title: La jurisprudencia española en torno a la actuación mediante filiales como establecimiento permanente

Place: Madrid **Country:** SPAIN **Date:** 04/05/2015

Name of the event: Jornada sobre Fiscalidad Internacional. Montero-Aramburu

Title: Rendimientos empresariales en los Convenios de doble imposición

Place: Madrid **Country:** SPAIN **Date:** 15/02/2016

Name of the event: Master en Asesoría Fiscal y Especialización en Fiscalidad Internacional. Instituto Superior de Derecho y Economía.

Title: El 'country by country reporting' tras BEPS en el ordenamiento español

Place: Madrid **Country:** SPAIN **Date:** 29/01/2016

Name of the event: Seminario in-house MOAR

Title: Las prestaciones de asistencia técnica en los Convenios de doble imposición firmados por España

Place: Madrid **Country:** SPAIN **Date:** 26/02/2016

Name of the event: Seminario in-house MOAR

Title: Los centros de compra como establecimiento permanente

Place: Madrid **Country:** SPAIN **Date:** 13/11/2015

Name of the event: Seminario in-house MOAR

Title: The BEPS action plan and its implications on international taxation (Ponente: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 14/10/2015

Name of the event: Jean Monnet Seminars on European and International Fiscal Integration. EUCOTAX - Wintercourse Project

Title: BEPS Action 2: Hybrid entities and hybrid mismatch arrangements: Spanish tax treatment (Ponente: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 21/12/2015

Name of the event: Jean Monnet Seminars on European and International Fiscal Integration. EUCOTAX-Wintercourse Project

Title: MAP and arbitration in tax matters (Ponente: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 17/12/2015

Name of the event: Jean Monnet Seminars on European and International Fiscal Integration. EUCOTAX-Wintercourse Project

Title: Alianza del Pacífico: muchas expectativas y poco de fondo (Ponente: Eric Tremolada Alvarez) (Organizador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 27/01/2016

Name of the event: Jean Monnet Seminars Institucionalismo en la integración latinoamericana

Title: Jean Monnet Seminars Institucionalismo en la integración latinoamericana (Ponente: Bernardo Vela Orbegozo) (Organizador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 27/01/2016

Name of the event: La integración: mucho más que un mercado... una aproximación desde la perspectiva del institucionalismo

Title: BEPS Action 7: Permanent Establishment: old amended rules for new economic realities (Ponente: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 03/02/2016

Name of the event: Jean Monnet Seminars on European and International Fiscal Integration. EUCOTAX-Wintercourse Project

Title: The new treatment of transfer pricing under BEPS (Ponente: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 22/02/2016

Name of the event: Jean Monnet Seminars on European and International Fiscal Integration. EUCOTAX-Wintercourse Project

Title: BEPS: Influence in the Spanish tax system (Ponente: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 09/03/2016

Name of the event: Jean Monnet Seminars on European and International Fiscal Integration. EUCOTAX-Wintercourse Project

Title: US International Taxation and BEPS (Ponente: Leopoldo Parada) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 17/04/2016

Name of the event: Jean Monnet Seminars on European and International Integration. International tax planning and tax evasion

Title: Switzerland in International Taxation. The new standards of exchange of information. (Ponente: Peter Hongler) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 18/04/2016

Name of the event: Jean Monnet Seminars on European and International Integration. International tax planning and tax evasion

Title: The Netherlands in International Tax Planning (Ponente: Hans van den Hurk) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 23/04/2016

Name of the event: Jean Monnet Seminars on European and International Integration

Title: Preventing the Artificial Avoidance of Permanent Establishment Status (Ponente: Kees Van Raad) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 05/01/2016

Name of the event: Jean Monnet Seminars on European and International Integration. International tax planning and tax evasion

Title: Las garantías y los derechos del contribuyente en el procedimiento y en el proceso tributario: una perspectiva comparada (Ponente; Giuseppe Vanz) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 02/12/2016

Name of the event: Derechos y garantías del contribuyente

Title: US International Taxation and Tax Reform (Ponente: Yariv Brauner) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 18/05/2017

Name of the event: Lectures on European and International Tax Matters

Title: International Taxation after BEPS (Ponente: Yariv Brauner) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 19/05/2017

Name of the event: Lectures on European and International Tax Matters

Title: State Aid in tax matters (Ponente: Richard Lyal) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 26/05/2017

Name of the event: Lectures on European and International Tax Matters

Title: Abuso del derecho tributario y medidas de corrección: el plan BEPS (Ponente: Carmelo Lozano Serrano) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 03/11/2017

Name of the event: Jornadas Tributarias

Title: Compatibilidad de las normas internas anti-abuso y la Directiva ATAD (Ponente: Carmelo Lozano Serrano) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 09/11/2017

Name of the event: Jornadas Tributarias

Title: La doctrina del TC sobre las medidas tributarias anti-abuso (Ponente: Carmelo Lozano Serrano) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 16/11/2017

Name of the event: Jornadas Tributarias

Title: Medidas anti-evasión tributaria: la recurrente técnica del levantamiento del velo (Ponente: Ernesto Eserverri) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 20/11/2017

Name of the event: Jornadas Tributarias

Title: La lucha contra el fraude fiscal desde la perspectiva del abogado: la responsabilidad del asesor fiscal y los límites de la planificación fiscal (Ponente: Jorge Sánchez Álvarez) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 24/11/2017

Name of the event: Jornadas Tributarias

Title: Reaction against the use of hybrid entities to create double non-taxation (Ponente: Leopoldo Parada) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 14/12/2017

Name of the event: Lectures on European and International Tax Law

Title: La reacción contra el abuso de convenios tras BEPS (Ponente: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 14/12/2017

Name of the event: Lectures on European and International Tax Law

Title: EUCJ case law on direct tax matters (ponente: Adam Zalasinski) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 18/01/2018

Name of the event: Lectures on European and International Tax Law

Title: Anti-abuse tax legislation and EU Law (Ponente: Adam Zalasinski) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 19/01/2018

Name of the event: Lectures on European and International Tax Law

Title: Transfer Pricing after BEPS (Ponente: David Abrehart) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 24/05/2018

Name of the event: Lectures on European and International Tax Law

Title: Transfer Pricing and Intangibles (Ponente: Charles Lienard) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 24/05/2018

Name of the event: Lectures on European and International Tax Law

Title: Comparability analysis in transfer pricing (Ponente: David Abrehart) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 25/05/2018

Name of the event: Lectures on European and International Tax Law

Title: Benchmarking and use of external databases (Ponente: Charles Lienard) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 25/05/2018

Name of the event: Lectures on European and International Tax Law

Title: La posición española ante el Nuevo escenario tributario internacional (Ponente: María José Garde) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 02/12/2015

Name of the event: Challenges of International and EU Tax Law

Title: La aplicación de las normas tributarias internacionales tras BEPS Ponente: S. Raventós, C. Ramón Serrano, G. Rodrigo, Francisco Alfredo García Prats (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 02/12/2015

Name of the event: Challenges on International and EU Tax Law

Title: El instrumento multilateral en la era Post-BEPS (Ponente: María José Garde) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 30/11/2016

Name of the event: The Multilateral Instrument

Title: La doctrina casacional en materia tributaria (Ponente: Joaquín Huelín) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 21/05/2018

Name of the event: Lectures on European and International Tax Law

Title: Double non-taxation after BEPS (Ponente: Leopoldo Parada) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 22/05/2018

Name of the event: Lectures on European and International Tax Law

Title: The ATAD 1 and ATAD2 Directives. (Ponente: Leopoldo Parada) (Organizador y moderador: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 23/05/2018

Name of the event: Lectures on European and International Taxation

Title: Tax Legislation in a Globalizing World (Ponente: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 06/02/2017

Name of the event: Jean Monnet Seminars on European and International Fiscal Integration. EUCOTAX-Wintercourse Project

Title: Tax legislation and non-fiscal goals: Impact of EU State Aid Law (Ponente: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 14/02/2017

Name of the event: Jean Monnet Seminars on European and International Fiscal Integration. EUCOTAX-Wintercourse Project

Title: Tax legislation and complexity of tax law (Ponente: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 22/02/2017

Name of the event: Jean Monnet Seminars on European and International Fiscal Integration. EUCOTAX-Wintercourse Project

Title: Tax legislation and International tax competition (Ponente: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 09/03/2017

Name of the event: Jean Monnet Seminars on European and International Fiscal Integration. EUCOTAX-Wintercourse Project

Title: Tax legislation, constitutional and EU Law principles and rights (Ponente: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 06/04/2017

Name of the event: Jean Monnet Seminars on European and International Fiscal Integration. EUCOTAX-Wintercourse Project

Title: Tax Autonomy and allocation of tax jurisdiction between central state and subnational levels (Ponente: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 30/10/2017

Name of the event: Jean Monnet Seminars on European and International Fiscal Integration. EUCOTAX-Wintercourse Project

Title: Tax Autonomy and limits to incorporation of tax incentives and subsidies in domestic systems and treaties

Place: Universidad de Valencia **Country:** SPAIN **Date:** 19/02/2018

Name of the event: Jean Monnet Seminars on European and International Fiscal Integration. EUCOTAX-Wintercourse Project

Title: Tax Autonomy, exit taxation and CFC rules under the Anti-Tax Avoidance Directives (Ponente: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 26/02/2018

Name of the event: Jean Monnet Seminars on European and International Fiscal Integration. EUCOTAX-Wintercourse Project

Title: Tax autonomy and hybrid mismatches, reverse hybrid mismatches under ATAD

Place: Universidad de Valencia **Country:** SPAIN **Date:** 21/03/2018

Name of the event: Jean Monnet Seminars on European and International Fiscal Integration. EUCOTAX-Wintercourse Project

Title: Tax autonomy and non-discrimination rules (Ponente: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 26/03/2018

Name of the event: Jean Monnet Seminars on European and International Fiscal Integration. EUCOTAX-Wintercourse Project

Title: Tax autonomy and the administration of tax law (Ponente: Francisco Alfredo García Prats)

Place: Universidad de Valencia **Country:** SPAIN **Date:** 10/04/2017

Name of the event: Jean Monnet Seminars on European and International Fiscal Integration. EUCOTAX-Wintercourse Project

Title: Workshop on double non-taxation and hybrid instruments

Place: Universidad de Valencia **Country:** SPAIN **Date:** 10/05/2018

Name of the event: Jean Monnet Seminars on European and International Fiscal Integration. EUCOTAX-Wintercourse Project

Title: La cláusula general contra las prácticas abusivas en el Impuesto sobre Sociedades

Place: Jerez de la Frontera **Country:** SPAIN **Date:** 23/11/2016

Name of the event: El futuro del Impuesto sobre Sociedades en el marco del Derecho de la Unión Europea

Title: Los paraísos fiscales y la defraudación tributaria

Place: Universidad de Valencia **Country:** SPAIN **Date:** 02/12/2016

Name of the event: Jornada sobre Shadow Banking

Title: Los paraísos fiscales: Su regulación europea

Place: Bolsa de Valencia **Country:** SPAIN **Date:** 26/11/2017

Name of the event: Congreso Internacional de Derecho Bancario

Title: El tratamiento del no residente en la imposición sobre la renta

Place: Jerez de la Frontera **Country:** SPAIN **Date:** 04/11/2015

Name of the event: Casos Fundamentales de Derecho tributario de la UE: Imposición Directa

Title: La regulación de los paraísos fiscales y las medidas contra evasión

Place: Universidad Jaume I - Castelló **Country:** SPAIN **Date:** 07/11/2016

Name of the event: Jornada sobre medidas tributarias anti-abuso

Title: La crisis del concepto de establecimiento permanente

Place: Universidad Externado (Bogotá) **Country:** COLOMBIA **Date:** 20/10/2016

Name of the event: El concepto de establecimiento permanente en la era BEPS

Title: Evolución de las reglas de atribución de beneficios del EP en el MCOCDE

Place: Universidad Externado (Bogotá) **Country:** COLOMBIA **Date:** 20/10/2016

Name of the event: El concepto del establecimiento permanente en la era BEPS

Title: Procedimientos internacionales de resolución de conflictos fiscales: Novedades OCDE y ONU

Place: Universidad Complutense **Country:** SPAIN **Date:** 21/07/2016

Name of the event: Fiscalidad internacional en tiempos de transparencia. Cursos de verano

Title: Medidas contra la planificación fiscal agresiva. El Proyecto BEPS y la estrategia comunitaria

Place: Universidad Castilla La Mancha **Country:** SPAIN **Date:** 21/01/2016

Name of the event: Jornada sobre planificación fiscal agresiva

Title: Presente y futuro de los precios de transferencia. La modificación de las Directrices de la OCDE y el nuevo contexto de la Unión Europea

Place: UIMP **Country:** SPAIN **Date:** 19/05/2016

Name of the event: Curso UIMP-IEF Precios de Transferencia

Title: La problemática de la valoración de los activos intangibles en la operaciones vinculadas.

Place: Universidad Castilla La Mancha **Country:** SPAIN **Date:** 16/02/2017

Name of the event: Planificación fiscal agresiva y economía digital

Title: Retos de la fiscalidad internacional en la etapa Post-BEPS

Place: Universidad de Málaga **Country:** SPAIN **Date:** 12/12/2017

Name of the event: Cuestiones actuales de planificación fiscal internacional

Title: Medidas contra la planificación fiscal agresiva. El Proyecto BEPS
Place: Universidad Castilla La Mancha **Country:** SPAIN **Date:** 23/01/2017
Name of the event: Curso sobre planificación fiscal agresiva

Title: Source and Residence. Rethinking the Principle of International Income Taxation. The EU Dimension
Place: Universidad de Bérghamo **Country:** ITALY **Date:** 11/05/2018
Name of the event: Rethinking the Principles of International Income Taxation

Title: Permanent Establishment - A more appropriate allocation of taxing rights?
Place: Brussels **Country:** BELGIUM **Date:** 30/03/2017
Name of the event: CFE Forum

Title: An academic view on International Tax Competition
Place: Universidad de Zurich **Country:** SWITZERLAND **Date:** 21/04/2017
Name of the event: Impacts of International Tax Competition on National Tax Legislation

Title: La residencia fiscal de las sociedades tras el Plan BEPS
Place: Red Profesores Derecho FyT. **Country:** SPAIN **Date:** 08/09/2017
Name of the event: Conferencia 5ºReunión de Profesores de Derecho Financiero y Tributario

Title: Problemas de doble imposición en las sucesiones transfronterizas
Place: Universidad Pablo de Olavide **Country:** SPAIN **Date:** 07/06/2017
Name of the event: Seminario Internacional la tributación de las sucesiones transfronterizas en España y en la Unión Europea problemas actuales

Title: Seguridad Jurídica y Derecho tributario de la Unión Europea: Análisis de las últimas tendencias normativas
Place: Universidad de Alicante **Country:** SPAIN **Date:** 07/09/2018
Name of the event: Seguridad Jurídica y Derecho Tributario: Presente y Futuro

Conference Contributions

Authors: García Prats, Francisco Alfredo

Title: Revision of the United Nations Model Conventio of the Double Taxation Between Developed and Developing Countries: Reformulation of the Business Profits and Permanent Establishment Articles of the United Nations Model Convention

Type of participation: Invited paper

Conference: Ad Hoc Group of Experts on International Cooperation in Tax Matters. United Nations. VII Meeting

Publication:

Number or authors: **National / International:** International

Organizer Entity:

City: Ginebra **Country::** SWITZERLAND **Year:** 1995

Comments:

Keywords:

Code: 011088 **Order:** 001 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Actualización del Modelo de Convenio de Naciones Unidas

Type of participation: Roundtable discussion

Conference: Ad Hoc Group of Experts on INternational Cooperation in Tax Matters. United Nations. Steering Committee

Publication:

Number or authors: **National / International:** International

Organizer Entity:

City: New York **Country::** UNITED STATES **Year:** 1995

Comments:

Keywords:

Code: 011087 **Order:** 002 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Prevention of use and abuse of tax havens: exchange of information

Type of participation: Invited paper

Conference: Ad Hoc Group of Experts on International Cooperation in Tax Matters. United Nations. VIII Meeting

Publication:

Number or authors: **National / International:** International

Organizer Entity:

City: Ginebra **Country::** SWITZERLAND **Year:** 1997

Comments:

Keywords:

Code: 011089 **Order:** 003 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: The potential impact of the EC non-discrimination principle on direct taxation

Type of participation: Paper

Conference: European Tax Conference. Comisión Europea. 25-27 marzo 1998

Publication:

Number or authors: **National / International:** International

Organizer Entity:

City: Bérgamo **Country::** ITALY **Year:** 1998

Comments:

Keywords:

Code: 050700 **Order:** 004 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Resolution of Tax Conflicts in Europe. Advance Pricing Agreements in Spain
Type of participation: Paper
Conference: European Tax Conference. Comisión Europea. 5-7 junio 1998
Publication:
Number or authors: **National / International:** International
Organizer Entity:
City: Estocolmo **Country::** SWEDEN **Year:** 1998
Comments:
Keywords:
Code: 050701 **Order:** 005 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: The impact of a prospective implementation of the Interest Royalty Directive and the Interest Savings Directive on the Law of the Member States of the European Union
Type of participation: Paper
Conference: European Tax Conference. Comisión Europea. 7-9 octubre 1999
Publication:
Number or authors: **National / International:** International
Organizer Entity:
City: Graz **Country::** AUSTRIA **Year:** 1999
Comments:
Keywords:
Code: 050702 **Order:** 006 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Exchange of Information under Article 26 of the United Nations Model Convention.
Type of participation: Invited paper
Conference: Ad Hoc Group of Experts on INternational Cooperation in Tax Matters. United Nations. IX Meeting
Publication:
Number or authors: **National / International:** International
Organizer Entity:
City: New York **Country::** UNITED STATES **Year:** 1999
Comments:
Keywords:
Code: 011090 **Order:** 007 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Mutual Assistance in the Collection of Tax Debts
Type of participation: Invited paper
Conference: Ad Hoc Group of Experts on INternational Cooperation in Tax Matters. United Nations. X Meeting
Publication:
Number or authors: **National / International:** International
Organizer Entity:
City: Geneva **Country::** SWITZERLAND **Year:** 2001
Comments:
Keywords:
Code: 011093 **Order:** 008 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: La asunción del principio de capacidad económica como principio comunitario
Type of participation: Communication
Conference: Convegno Europeo Antonio Berliri. Università di Bologna. Septiembre 2002
Publication:
Number or authors: **National / International:** International
Organizer Entity:
City: Bolonia **Country::** ITALY **Year:** 2001
Comments:
Keywords:
Code: 011092 **Order:** 009 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: The Tax Treatment of Cross-Border Pensions from an EC Law Perspective
Type of participation: Invited paper
Conference: Meeting of the European Association of Tax Law Professors. June 2001
Publication:
Number or authors: National / **International:** International
Organizer Entity:
City: Lisbon **Country::** PORTUGAL **Year:** 2001
Comments:
Keywords:
Code: 011091 **Order:** 010 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: La jurisprudencia del Tribunal de Luxemburgo en relación con el art. 33 LIRNR
Type of participation: Paper
Conference: Curso de Verano 'La fiscalidad internacional: tendencias actuales y perspectivas de futuro'. XIII Cursos de Verano de la UNED. 8-12 Julio 2002.
Publication:
Number or authors: National / **International:** National
Organizer Entity:
City: Denia **Country::** SPAIN **Year:** 2002
Comments:
Keywords:
Code: 050703 **Order:** 011 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Abuse of Tax Treaties and Treaty Shopping
Type of participation: Invited paper
Conference: Ad Hoc Group of Experts on INternational Cooperation in Tax Matters. United Nations. XI Meeting
Publication:
Number or authors: National / **International:** International
Organizer Entity:
City: Geneva **Country::** SWITZERLAND **Year:** 2003
Comments:
Keywords:
Code: 011094 **Order:** 012 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: La crisis del concepto de establecimiento permanente
Type of participation: Paper
Conference: Justicia y Fiscalidad en el Comercio Internacional. UIMP. Noviembre 2003
Publication:
Number or authors: National / **International:** National
Organizer Entity:
City: Castellón **Country::** SPAIN **Year:** 2003
Comments:
Keywords:
Code: 050704 **Order:** 013 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Las medidas tributarias antiabuso y el Derecho comunitario
Type of participation: Paper
Conference: Curso de Verano 'Comercio Internacional y Planificación Fiscal'. Universidad Autónoma de Madrid. 21-22 julio 2003
Publication:
Number or authors: National / **International:** National
Organizer Entity:
City: Madrid **Country::** SPAIN **Year:** 2003
Comments:
Keywords:
Code: 050705 **Order:** 014 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: The application of the Most Favoured Nation Treatment to Direct Taxes
Type of participation: Roundtable discussion
Conference: WTO and Direct Taxation. July 2004
Publication:
Number or authors: National / **International:** International
Organizer Entity:
City: Rust **Country::** AUSTRIA **Year:** 2004
Comments:
Keywords:
Code: 011097 **Order:** 015 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: The Meaning of Art XIV.d GATS
Type of participation: Communication
Conference: WTO and Direct Taxation. July 2004
Publication:
Number or authors: National / **International:** International
Organizer Entity:
City: Rust **Country::** AUSTRIA **Year:** 2004
Comments:
Keywords:
Code: 011098 **Order:** 016 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Los precios de transferencia en la Unión Europea
Type of participation: Invited paper
Conference: Instituto Latinoamericano de Derecho Tributario. XXII Congreso. Septiembre 2004
Publication:
Number or authors: National / **International:** International
Organizer Entity:
City: Quito **Country::** ECUADOR **Year:** 2004
Comments:
Keywords:
Code: 050706 **Order:** 017 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Los beneficios empresariales y los precios de transferencia
Type of participation: Paper
Conference: Curso de Verano 'Introducción a la fiscalidad internacional'. Universidad Autónoma de Madrid. 28-30 de junio de 2004
Publication:
Number or authors: National / **International:** National
Organizer Entity:
City: Madrid **Country::** SPAIN **Year:** 2004
Comments:
Keywords:
Code: 050707 **Order:** 018 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Fundamental Freedoms and National Tax Sovereignty in the EU
Type of participation: Invited paper
Conference: Meeting of the European Association of Tax Law Professors. June 2004.
Publication:
Number or authors: National / **International:** International
Organizer Entity:
City: Paris **Country::** FRANCE **Year:** 2004
Comments:
Keywords:
Code: 011095 **Order:** 019 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Recent and Pending Cases at the ECJ on Direct Taxation
Type of participation: Invited paper
Conference: Recent and Pending Cases at the ECJ on Direct Taxation. Institut für Österreichisches und Internationales Steuerrecht. Viena. Octubre 13-15. 2005.
Publication:
Number or authors: **National / International:** International
Organizer Entity:
City: Viena **Country::** AUSTRIA **Year:** 2005
Comments:
Keywords:
Code: 050708 **Order:** 020 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Arbitraje tributario
Type of participation: Paper
Conference: Hacia una cultura de las ADRS: de la mediación al arbitraje
Publication:
Number or authors: **National / International:** National
Organizer Entity:
City: Valencia **Country::** SPAIN **Year:** 2006
Comments:
Keywords:
Code: 050709 **Order:** 021 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Break out session II B: Attribution of profits to PEs: EC and non-discrimination issues
Type of participation: Roundtable discussion
Conference: IFA.60th Congress of the International Fiscal Association.
Publication:
Number or authors: **National / International:** International
Organizer Entity:
City: Amsterdam **Country::** NETHERLANDS **Year:** 2006
Comments:
Keywords:
Code: 050710 **Order:** 022 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Direct Taxation: The ECJ's direction(s) under scrutiny
Type of participation: Paper
Conference: European Association of Tax Law Professors. Annual Meeting. 2007
Publication:
Number or authors: **National / International:** International
Organizer Entity:
City: Helsinki **Country::** FINLAND **Year:** 2007
Comments:
Keywords:
Code: 050711 **Order:** 023 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: La armonización de la contabilidad en Europa: a propósito de las NICS.
Type of participation: Paper
Conference: I Congreso Internacional de Derecho Tributario. El Impuesto sobre sociedades en una economía globalizada: el tránsito hacia su armonización europea
Publication: 21 de mayo 2009
Number or authors: 1 **National / International:** International
Organizer Entity:
City: Valencia **Country::** SPAIN **Year:** 2009
Comments:
Keywords:
Code: 066969 **Order:** 024 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Aspectos fiscales internacionales de los mecanismos de desarrollo limpio y de los proyectos de aplicación conjunta

Type of participation: Paper

Conference: Aspectos jurídicos, contables y fiscales de mecanismos de desarrollo limpio y proyectos de aplicación conjunta. 27 de septiembre de 2009

Publication:

Number or authors: 1 **National / International:** National

Organizer Entity:

City: Elche **Country::** SPAIN **Year:** 2009

Comments:

Keywords:

Code: 066970 **Order:** 025 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Derechos de emisión de CO2 y fiscalidad internacional.

Type of participation: Paper

Conference: Jornadas sobre la Fiscalidad de los Derechos de Emisión de CO2

Publication:

Number or authors: 1 **National / International:** National

Organizer Entity:

City: Elche **Country::** SPAIN **Year:** 2008

Comments:

Keywords:

Code: 066971 **Order:** 026 **Relevance order:**

Authors: Garcia Prats, Francisco Alfredo

Title: Los acuerdos previos de transferencia como modo de resolución de conflictos tributarios

Type of participation: Paper

Conference: Derecho Internacional Tributario

Publication:

Number or authors: 1 **National / International:** National

Organizer Entity:

City: Toledo **Country::** SPAIN **Year:** 2008

Comments:

Keywords:

Code: 066972 **Order:** 027 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Convenios de Doble Imposición: comparación entre modelos y principios rectores

Type of participation: Paper

Conference: III Jornada de Derecho Tributario Global. Fiscalidad y competitividad internacional: el papel de los Convenios de doble imposición

Publication: 27 de abril

Number or authors: 1 **National / International:** National

Organizer Entity:

City: Madrid **Country::** SPAIN **Year:** 2009

Comments:

Keywords:

Code: 066973 **Order:** 028 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Interpretación y aplicación de Convenios de doble imposición
Type of participation: Invited paper
Conference: V Seminario de Derecho Constitucional Tributario en Iberoamérica
Publication: 25 junio
Number or authors: 1 **National / International:** International
Organizer Entity:
City: Mérida **Country::** MEXICO **Year:** 2009
Comments:
Keywords:
Code: 066974 **Order:** 029 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: La crisis del concepto de establecimiento permanente
Type of participation: Paper
Conference: Nuevas tendencias en la fiscalidad internacional. Cursos de Verano. Universidad Complutense
Publication: 14 de julio
Number or authors: 1 **National / International:** National
Organizer Entity:
City: El Escorial **Country::** SPAIN **Year:** 2009
Comments:
Keywords:
Code: 066975 **Order:** 030 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Prohibición de ayudas de Estado e incorporación de nuevos Estados miembros: el caso del País Vasco
Type of participation: Paper
Conference: Congreso internacional: la ampliación de la Unión Europea y sus repercusiones tributarias sobre las libertades comunitarias
Publication: 28 de septiembre
Number or authors: 1 **National / International:** International
Organizer Entity:
City: Madrid **Country::** SPAIN **Year:** 2009
Comments:
Keywords:
Code: 066976 **Order:** 031 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: The Spanish Tax Treaties in the light of the OECD and the UN MCs.
Type of participation: Paper
Conference: THE IMPACT OF THE OECD AND THE UN MODEL CONVENTIONS ON BILATERAL TAX TREATIES' July 8-10,
Publication:
Number or authors: 1 **National / International:** International
Organizer Entity:
City: Rust **Country::** AUSTRALIA **Year:** 2010
Comments:
Keywords:
Code: 066977 **Order:** 032 **Relevance order:**

Authors: Garcia Prats, Francisco Alfredo
Title: La Directiva matriz-filial y la Directiva sobre fusiones
Type of participation: Paper
Conference: El Derecho Comunitario Europeo en el ámbito tributario: su aplicación por el juez español
Publication: 17-19 Mayo
Number or authors: 1 **National / International:** National
Organizer Entity:
City: Madrid **Country::** SPAIN **Year:** 2010
Comments:
Keywords:
Code: 066978 **Order:** 033 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: El CDI España-EE.UU y las inversiones Españolas en EE.UU: posibles mejoras
Type of participation: Roundtable discussion
Conference: JORNADA SOBRE LA POSIBLE REFORMA DEL CONVENIO PARA EVITAR LA DOBLE IMPOSICIÓN ENTRE EE.UU Y ESPAÑA
Publication:
Number or authors: 1 **National / International:** National
Organizer Entity:
City: Madrid **Country::** SPAIN **Year:** 2010
Comments:
Keywords:
Code: 066979 **Order:** 034 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: The burden of proof in Spanish Tax Law
Type of participation: Paper
Conference: "The Burden of Proof in Tax Law, on the way to Uppsala 2011"
Publication:
Number or authors: 1 **National / International:** International
Organizer Entity: Universidad Bocconi
City: Milan **Country::** ITALY **Year:** 2011
Comments: 11 de febrero de 2011
Keywords:
Code: 082076 **Order:** 035 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: The Burden of Proof in Transfer Pricing: a Lack of Proportionality?
Type of participation: Invited paper
Conference: EATLP Annual Congress. Uppsala. Junio 2011
Publication:
Number or authors: 1 **National / International:** International
Organizer Entity: European Association of Tax Law Professors
City: Uppsala **Country::** SWEDEN **Year:** 2011
Comments: 3 de junio 2011
Keywords:
Code: 082077 **Order:** 036 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Revisiting Schumacker: Source, Residence and Citizenship in ECJ Case Law
Type of participation: Invited paper
Conference: Congress on European Tax Law: Beyond Discrimination: The role of the ECJ case-law in the international division of taxing powers in direct taxation
Publication:
Number or authors: 1 **National / International:** International
Organizer Entity: Max Planck Institute for Tax Law and Public Finance
City: Bruselas **Country::** BELGIUM **Year:** 2011
Comments: Palais des Académies. 19 Mayo 2011
Keywords:
Code: 082078 **Order:** 037 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Qualification of hybrid financial instruments in tax treaties
Type of participation: Invited paper
Conference: IV Congreso Brasileiro do Direito Tributario Internacional
Publication:
Number or authors: 1 **National / International:** International
Organizer Entity: Instituto Brasileiro de Direito tributario
City: Sao Paulo **Country::** BRAZIL **Year:** 2011
Comments: 23 de agosto de 2011
Keywords:
Code: 082079 **Order:** 038 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Stability Pact and Multi-Level Governance. European constraints and local public governance. The Spanish experience

Type of participation: Paper

Conference: Patto di stabilità e governance multilivello. Vincoli europei e finanza locale nelle esperienze nazionali.

Publication:

Number or authors: 1 **National / International:** International

Organizer Entity: Istituto per la Finanza e l'Economia Locale

City: Roma **Country::** ITALY **Year:** 2011

Comments: 28 de noviembre de 2011

Keywords:

Code: 082080 **Order:** 039 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Retos de la crisis presupuestaria y financiera en Europa con especial referencia a España

Type of participation: Participation in organiser committee

Conference: Jornada Inauguración VI Edición del Master de Estudios Internacionales y de la Unión Europea

Publication:

Number or authors: 1 **National / International:** National

Organizer Entity: Universidad de Valencia

City: Valencia **Country::** SPAIN **Year:** 2011

Comments:

Keywords:

Code: 082081 **Order:** 040 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Efectos de la crisis presupuestaria y financiera en Europa: deuda pública, regulación de mercados y estabilidad financiera"

Type of participation: Roundtable discussion

Conference: Jornada Inauguración VI Edición Master Estudios Internacionales y de la Unión Europea

Publication:

Number or authors: 1 **National / International:** National

Organizer Entity: Universidad de Valencia

City: Valencia **Country::** SPAIN **Year:** 2011

Comments: 26 de octubre de 2011

Keywords:

Code: 082082 **Order:** 041 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Emerging Federal Systems: The Spanish Fiscal Federalism Experience

Type of participation: Paper

Conference: Quale Modello de Federalismo Fiscale?

Publication:

Number or authors: 1 **National / International:** International

Organizer Entity: Università degli Studi di Torino. (Italia)

City: Torino **Country::** ITALY **Year:** 2011

Comments: 5 Noviembre 2011

Keywords:

Code: 082083 **Order:** 042 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: La aplicación de la BICCIS a los establecimientos permanentes de entidades residentes en terceros países

Type of participation: Invited paper

Conference: Jornadas Técnicas: La base imponible común consolidada en el Impuesto sobre Sociedades

Publication:

Number or authors: 1 **National / International:** National

Organizer Entity: Universidad de Vigo

City: Vigo **Country::** SPAIN **Year:** 2011

Comments: 5 de noviembre de 2011

Keywords:

Code: 082084 **Order:** 043 **Relevance order:**

Authors: Orón Moratal, Germán
Title: Implicaciones jurídico-presupuestarias del proceso de integración fiscal europea
Type of participation: Chair of session
Conference: Seminarios Jean Monnet. 26 enero 2012
Publication:
Number or authors: 1 **National / International:** National
Organizer Entity: Universidad de Valencia
City: Valencia **Country::** SPAIN **Year:** 2012
Comments:
Keywords:
Code: 082087 **Order:** 044 **Relevance order:**

Authors: Byrnes, William
Title: Tendencias recientes de la fiscalidad de los Estados Unidos: las obligaciones de información tributaria. (survey of recent developments: US Tax related reporting; FATCA) .
Type of participation: Participation in organiser committee
Conference:
Publication:
Number or authors: 1 **National / International:** National
Organizer Entity:
City: Valencia **Country::** SPAIN **Year:** 2010
Comments: Profesor: William Byrnes. Associate Dean International Tax & Financial Services. Tomas Jefferson School of Law. San Diego. Estados Unidos Lugar: Salón de Grados de la Facultad de Ciencias Sociales. Edificio Occidental. Campus de Tarongers. Primer Piso. Dia 4 de noviembre (jueves). HOra: 16.00
Keywords:
Code: 082088 **Order:** 045 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: La Directiva de asistencia en materia de recaudación
Type of participation: Invited paper
Conference: Seminario Jean Monnet Tributación y Derecho de la UE
Publication:
Number or authors: **National / International:** International
Organizer Entity:
City: Valencia **Country::** SPAIN **Year:** 2012
Comments:
Keywords:
Code: 092516 **Order:** 046 **Relevance order:**

Authors: García Prats, F. A. et alii
Title: Operaciones entre partes vinculadas. Especial referencia a los grupos empresariales sujetos a la Ley 13/2010
Type of participation: Roundtable discussion
Conference: Operaciones Vinculadas y precios de transferencia en el mercado de Carbono
Publication:
Number or authors: **National / International:** National
Organizer Entity:
City: Valencia **Country::** SPAIN **Year:** 2011
Comments: Organizado por el Insstituto CEU de Disciplinas y Estudios Ambientales
Keywords:
Code: 104095 **Order:** 047 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Ayudas de Estado
Type of participation: Chair of session
Conference: Seminarios Jean Monnet 'Tributación y Derecho de la Unión Europea'
Publication:
Number or authors: 1 **National / International:** International
Organizer Entity: Universitat de València
City: Valencia **Country::** SPAIN **Year:** 2013
Comments:
Keywords:
Code: 104096 **Order:** 048 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Planificación Fiscal Internacional y Medidas anti-abuso
Type of participation: Chair of session
Conference: Seminarios Jean Monnet 'Tributación y Derecho de la Unión Europea'
Publication:
Number or authors: 1 **National / International:** International
Organizer Entity: Universitat de València
City: Valencia **Country::** SPAIN **Year:** 2013
Comments:
Keywords:
Code: 104097 **Order:** 049 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: ECJ Case Law on Direct Taxation
Type of participation: Chair of session
Conference: Seminarios Jean Monnet 'Tributación y Derecho de la Unión Europea'
Publication:
Number or authors: 1 **National / International:** International
Organizer Entity: Universitat de València
City: Valencia **Country::** SPAIN **Year:** 2013
Comments:
Keywords:
Code: 104098 **Order:** 050 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: EU Directives on Direct Taxation
Type of participation: Chair of session
Conference: Seminarios Jean Monnet 'Tributación y Derecho de la Unión Europea'
Publication:
Number or authors: 1 **National / International:** International
Organizer Entity: Universitat de València
City: Valencia **Country::** SPAIN **Year:** 2013
Comments:
Keywords:
Code: 104099 **Order:** 051 **Relevance order:**

Authors: García Prats, Francisco Alfredo (director)
Title: Congreso Internacional Tributario Intercambio de Información, Delito Fiscal y Blanqueo de Capitales
Type of participation: Participation in organiser committee
Conference: Intercambio de Información, Delito Fiscal y Blanqueo de Capitales
Publication:
Number or authors: 12 **National / International:** International
Organizer Entity: Universitat de València
City: Valencia. Ciudad de la Justicia **Country::** SPAIN **Year:** 2013
Comments:
Keywords:
Code: 121437 **Order:** 052 **Relevance order:**

Authors: García Prats, Francisco Alfredo (director)

Title: los nuevos estándares internacionales sobre intercambio de información

Type of participation: Roundtable discussion

Conference: Congreso Internacional Tributario Intercambio de Información, Delito Fiscal y Blanqueo de Capitales

Publication:

Number or authors: 4 **National / International:** International

Organizer Entity: Universitat de València

City: Valencia. Ciudad de la Justicia **Country::** SPAIN **Year:** 2013

Comments:

Keywords:

Code: 121438 **Order:** 053 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Retos Actuales de la Fiscalidad Internacional. 10 de diciembre de 2013

Type of participation: Symposium organization

Conference: Jornada Científica Retos Actuales de la Fiscalidad Internacional

Publication:

Number or authors: 4 **National / International:** International

Organizer Entity:

City: Valencia. ADEIT **Country::** SPAIN **Year:** 2013

Comments:

Keywords:

Code: 121439 **Order:** 054 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Los regímenes tributarios simplificados en España

Type of participation: Symposium organization

Conference: Jornada Tributaria 'Jean Monnet'.

Publication:

Number or authors: 3 **National / International:** National

Organizer Entity:

City: Valencia. **Country::** SPAIN **Year:** 2012

Comments:

Keywords:

Code: 121440 **Order:** 055 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: retos actuales de la fiscalidad internacional: el intercambio de información tributaria

Type of participation: Symposium organization

Conference: Jornadas Tributarias 'Jean Monnet'. 30 enero 2013

Publication:

Number or authors: 4 **National / International:** National

Organizer Entity:

City: Valencia. **Country::** SPAIN **Year:** 2013

Comments:

Keywords:

Code: 121441 **Order:** 056 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Retos financieros y tributarios actuales.

Type of participation: Symposium organization

Conference: Jornadas Tributarias 'Jean Monnet'. 31 enero 2013

Publication:

Number or authors: 3 **National / International:** National

Organizer Entity:

City: Valencia. **Country::** SPAIN **Year:** 2013

Comments:

Keywords:

Code: 121442 **Order:** 057 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Workshop Effective Legal Protection of EU Law in Tax Matters: Quo Vadis?
Type of participation: Invited paper
Conference: Workshop Effective Legal Protection of EU Law in Tax Matters: Quo Vadis? 27 septiembre 2013
Publication:
Number or authors: 1 **National / International:** International
Organizer Entity:
City: Londres. Queen mary **Country::** UNITED KINGDOM **Year:** 2013
Comments:
Keywords:
Code: 121443 **Order:** 058 **Relevance order:**

Authors: García Prats
Title: El principio de no discriminación en los Convenios de doble imposición
Type of participation: Invited paper
Conference: 38 Jornadas Colombianas de Derecho Tributario. 14 de febrero de 2014
Publication:
Number or authors: 1 **National / International:** International
Organizer Entity:
City: Cartagena de Indias **Country::** COLOMBIA **Year:** 2014
Comments:
Keywords:
Code: 121444 **Order:** 059 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Doctrina administrativa y jurisprudencia sobre filiales como establecimientos permanentes
Type of participation: Invited paper
Conference: Jornadas Proyecto Base Erosion and Profit shifting. 13 de marzo de 2014. Universidad Carlos III. Madrid.
Publication:
Number or authors: 1 **National / International:** National
Organizer Entity:
City: Getafe **Country::** SPAIN **Year:** 2014
Comments:
Keywords:
Code: 121445 **Order:** 060 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Límites a la planificación agresiva y abuso de derecho. 9 de mayo 2014
Type of participation: Invited paper
Conference: X Congreso Tributario AEDAF-Consejo General del Poder Judicial.
Publication:
Number or authors: 1 **National / International:** National
Organizer Entity:
City: Oviedo **Country::** SPAIN **Year:** 2014
Comments:
Keywords:
Code: 121446 **Order:** 061 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Subjective Ability to Pay
Type of participation: Invited paper
Conference: ECJ Landmark Cases on Direct Taxation. University of Luxembourg. 23 enero 2014
Publication:
Number or authors: 1 **National / International:** International
Organizer Entity:
City: Luxemburgo **Country::** LUXEMBOURG **Year:** 2014
Comments:
Keywords:
Code: 121447 **Order:** 062 **Relevance order:**

Authors: García Prats, francisco Alfredo
Title: The legitimacy of AEOI measures. Session 4
Type of participation: Invited paper
Conference: Annual Congress of the European Association of Tax Law Professors. Istanbul. 31st May- 1st June 2014
Publication:
Number or authors: 1 **National / International:** International
Organizer Entity:
City: Estambul **Country::** TURKEY **Year:** 2014
Comments:
Keywords:
Code: 121448 **Order:** 063 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Tributación transfronteriza de las pensiones
Type of participation: Roundtable discussion
Conference: I Congreso Internacional de Seguros Privados. II Congreso de Supervisión de Seguros Privados.
Publication:
Number or authors: 1 **National / International:** National
Organizer Entity:
City: Valencia. Universidad Politécnica **Country::** SPAIN **Year:** 2014
Comments:
Keywords:
Code: 121449 **Order:** 064 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: High Level Course on ECJ Case Law in Direct Tax Matters
Type of participation: Symposium organization
Conference: High Level Course on ECJ Case Law in Direct Tax Matters. Universitat de València. ADEIT. June 2014
Publication:
Number or authors: 1 **National / International:** International
Organizer Entity:
City: Valencia **Country::** SPAIN **Year:** 2014
Comments:
Keywords:
Code: 121450 **Order:** 065 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Basic Framework of Direct Taxation cases
Type of participation: Paper
Conference: High Level Course on ECJ Case Law in Direct Tax Matters. Universitat de València. ADEIT. June 2014
Publication:
Number or authors: 1 **National / International:** International
Organizer Entity:
City: Valencia **Country::** SPAIN **Year:** 2014
Comments:
Keywords:
Code: 121451 **Order:** 066 **Relevance order:**

Authors: García Prats, francisco Alfredo
Title: PHD Seminar on International and EU Tax Law.
Type of participation: Symposium organization
Conference: PHD Seminar on International and EU Tax Law. (Universities of Valencia, Bergamo, Linz, Heidelberg, Louvain, Luxembourg). June 2014
Publication:
Number or authors: 6 **National / International:** International
Organizer Entity:
City: Valencia **Country::** SPAIN **Year:** 2014
Comments:
Keywords:
Code: 121452 **Order:** 067 **Relevance order:**

Authors: García Prats, francisco Alfredo
Title: Jean Monnet PhD Seminars on European Integration.
Type of participation: Symposium organization
Conference: Jean Monnet Phd Seminars. Centro de Excelencia de la Universidad de Valencia. Enero-Junio 2014
Publication:
Number or authors: 6 **National / International:** National
Organizer Entity:
City: Valencia **Country::** SPAIN **Year:** 2014
Comments:
Keywords:
Code: 121453 **Order:** 068 **Relevance order:**

Authors: GArCía Prats, Francisco Alfredo
Title: El Proyecto BEPS de la OCDE
Type of participation: Symposium organization
Conference: BEPS Project. Valencia 23rd October 2014.
Publication:
Number or authors: 4 **National / International:** International
Organizer Entity:
City: Valencia **Country::** SPAIN **Year:** 2014
Comments:
Keywords:
Code: 121454 **Order:** 069 **Relevance order:**

Authors: Martín Queralt, Juan; Bosch Cholbi, José Luís; García Moreno, Alberto; Uriol Egido, Carmen; García Prats, Francisco Alfredo
Title: Tributación, derechos humanos y fraude fiscal
Type of participation: Participation in organiser committee
Conference: Tributación, derechos humanos y fraude fiscal. Colegio de Abogados. Valencia
Publication:
Number or authors: 5 **National / International:** International
Organizer Entity:
City: Valencia **Country::** SPAIN **Year:** 2014
Comments:
Keywords:
Code: 121455 **Order:** 070 **Relevance order:**

Authors: GArCía Prats, FRancisco Alfredo
Title: La Carta de Derechos Fundamentales de la Unión Europea y su relevancia en el ámbito tributario europeo
Type of participation: Roundtable discussion
Conference: Tributación, derechos humanos y fraude fiscal. Colegio de Abogados. Valencia. 10 noviembre 2014
Publication:
Number or authors: 5 **National / International:** International
Organizer Entity:
City: Valencia **Country::** SPAIN **Year:** 2014
Comments:
Keywords:
Code: 121456 **Order:** 071 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Seminarios Jean Monnet EU Law and Taxation. Enero-Abril 2014.
Type of participation: Symposium organization
Conference: Seminarios Jean Monnet EU Law and Taxation. Enero-Abril 2014.
Publication:
Number or authors: **National / International:** National
Organizer Entity:
City: VAlencia **Country::** SPAIN **Year:** 2014
Comments:
Keywords:
Code: 121457 **Order:** 072 **Relevance order:**

Authors: García Prats, francisco Alfredo
Title: Workshop Comparative Tax Law Methodologies
Type of participation: Symposium organization
Conference: Workshop Comparative Tax Law Methodologies. 10-11 November 2014
Publication:
Number or authors: 3 **National / International:** International
Organizer Entity:
City: Valencia **Country::** SPAIN **Year:** 2014
Comments:
Keywords:
Code: 121458 **Order:** 073 **Relevance order:**

Authors: GARCIA Prats, francisco Alfredo
Title: Workshop 'Jean Monnet EU Law and Taxation'. 12 de mayo de 2014. Informe de la Comisión de Expertos para la Reforma del Sistema Tributario, by Pedro Herrera Molina. Catedrático de Derecho Financiero y Tributario. UNED,
Type of participation: Symposium organization
Conference: Workshop Jean Monnet EU Law and Taxation
Publication:
Number or authors: 2 **National / International:** National
Organizer Entity:
City: Valencia **Country::** SPAIN **Year:** 2014
Comments:
Keywords:
Code: 121459 **Order:** 074 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Aspectos internacionales de la reforma del impuesto sobre sociedades
Type of participation: Roundtable discussion
Conference: La reforma tributaria de 2015. Instituto de Estudios Fiscales. 3-4 Octubre 2014.
Publication:
Number or authors: **National / International:** National
Organizer Entity:
City: Madrid **Country::** SPAIN **Year:** 2014
Comments:
Keywords:
Code: 121460 **Order:** 075 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: REntas obtenidas a través de EP y derivadas de la transmisión del EP
Type of participation: Roundtable discussion
Conference: Aspectos internacionales de la reforma fiscal española. 11 de diciembre 2014. Universidad Carlos III. MADrid.
Publication:
Number or authors: **National / International:** National
Organizer Entity:
City: Madrid **Country::** SPAIN **Year:** 2014
Comments:
Keywords:
Code: 121461 **Order:** 076 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Nuevos horizontes y límites en el ámbito de la planificación fiscal internacional

Type of participation: Invited paper

Conference: Jornada ASSET. Instituto de Empresa. 25 noviembre 2014

Publication:

Number or authors: 4 **National / International:** National

Organizer Entity:

City: Madrid **Country::** SPAIN **Year:** 2014

Comments:

Keywords:

Code: 121462 **Order:** 077 **Relevance order:**

Authors: Francisco Alfredo García Prats (director)

Title: European Union economic governance and fiscal integration

Type of participation: Participation in organiser committee

Conference: European Union economic governance and fiscal integration (21-23 octubre)

Publication: Gobernanza Económica e Integración Fiscal en la Unión Europea

Number or authors: 12 **National / International:** International

Organizer Entity:

City: Valencia. Facultad de Economía **Country::** SPAIN **Year:** 2015

Comments:

Keywords:

Code: 140115 **Order:** 078 **Relevance order:**

Authors: Francisco Alfredo García Prats (director)

Title: El Plan de Acción de Lucha contra el fraude y la evasión fiscal de la Comisión Europea

Type of participation: Paper

Conference: European Union economic governance and fiscal integration (21-23 octubre)

Publication: Gobernanza Económica e Integración Fiscal en la Unión Europea

Number or authors: 1 **National / International:** International

Organizer Entity:

City: Valencia. Facultad de Economía **Country::** SPAIN **Year:** 2015

Comments:

Keywords:

Code: 140116 **Order:** 079 **Relevance order:**

Authors: Francisco Alfredo García Prats

Title: Medidas contra la planificación fiscal agresiva: el proyecto BEPS y la estrategia comunitaria

Type of participation: Paper

Conference: Nuevos Horizontes y Límites en el ámbito de la planificación fiscal internacional. 19 enero 2015

Publication:

Number or authors: 1 **National / International:** National

Organizer Entity:

City: Toledo. Universidad de Castilla La **Country::** SPAIN **Year:** 2015

Comments:

Keywords:

Code: 140117 **Order:** 080 **Relevance order:**

Authors: Francisco Alfredo García Prats

Title: BEPS: la influencia en Latinoamérica

Type of participation: Paper

Conference: La Influencia de BEPS en Latinoamérica. 16 Junio 2015

Publication:

Number or authors: 1 **National / International:** National

Organizer Entity:

City: Madrid. Universidad Carlos III **Country::** SPAIN **Year:** 2015

Comments:

Keywords:

Code: 140150 **Order:** 081 **Relevance order:**

Authors: Francisco Alfredo García Prats
Title: PhD Seminar on International and EU tax Law.
Type of participation: Participation in organiser committee
Conference: PhD Seminar on International and EU tax Law. 18.19th June 2015. University of Heidelberg.
Publication:
Number or authors: 5 **National / International:** International
Organizer Entity:
City: Heidelberg **Country::** GERMANY **Year:** 2015
Comments:
Keywords:
Code: 140152 **Order:** 082 **Relevance order:**

Authors: Francisco Alfredo García Prats
Title: PhD Seminar on International and EU tax Law
Type of participation: Participation in organiser committee
Conference: PhD Seminar on International and EU tax Law. 9-11th June 2015. University of Luxembourg.
Publication:
Number or authors: 6 **National / International:** International
Organizer Entity:
City: Luxemburgo **Country::** LUXEMBOURG **Year:** 2016
Comments:
Keywords:
Code: 140153 **Order:** 083 **Relevance order:**

Authors: Francisco Alfredo García Prats
Title: Rendimientos empresariales. Establecimiento permanente
Type of participation: Paper
Conference: Fiscalidad Internacional. Universidad de Santiago de Compostela. 8 julio 2015
Publication:
Number or authors: 1 **National / International:** National
Organizer Entity:
City: Santiago de Compostela **Country::** SPAIN **Year:** 2015
Comments:
Keywords:
Code: 140118 **Order:** 084 **Relevance order:**

Authors: Francisco Alfredo García Prats
Title: Intercambio de información y paraísos fiscales
Type of participation: Roundtable discussion
Conference: Curso de Verano El Escorial. Universidad Complutense. 23 Julio 2015
Publication:
Number or authors: 1 **National / International:** National
Organizer Entity:
City: Madrid **Country::** SPAIN **Year:** 2015
Comments:
Keywords:
Code: 140119 **Order:** 085 **Relevance order:**

Authors: Francisco Alfredo García Prats
Title: El principio de seguridad jurídica en la tributación de los establecimientos permanentes
Type of participation: Paper
Conference: Jornadas sobre Seguridad Jurídica en el Derecho Tributario. Universidad Complutense. 29 de octubre de 2015
Publication:
Number or authors: 1 **National / International:** National
Organizer Entity:
City: Madrid **Country::** SPAIN **Year:** 2015
Comments:
Keywords:
Code: 140120 **Order:** 086 **Relevance order:**

Authors: Francisco Alfredo García Prats

Title: El tratamiento del no residente en la imposición sobre la renta

Type of participation: Invited paper

Conference: Jean Monnet Chair Seminar. Universidad de Cádiz. 4 de noviembre de 2015.

Publication:

Number or authors: 1 **National / International:** National

Organizer Entity:

City: Cádiz **Country::** SPAIN **Year:** 2015

Comments:

Keywords:

Code: 140121 **Order:** 087 **Relevance order:**

Authors: Francisco Alfredo García Prats

Title: La aplicación de la Carta de Derechos Fundamentales de la UE en el ámbito tributario

Type of participation: Paper

Conference: European Union economic governance and fiscal integration (22 octubre)

Publication:

Number or authors: 1 **National / International:** International

Organizer Entity:

City: Valencia. Facultad de Economía **Country::** SPAIN **Year:** 2015

Comments:

Keywords:

Code: 140154 **Order:** 088 **Relevance order:**

Authors: Francisco Alfredo García Prats

Title: Rendimientos empresariales. Establecimiento permanente

Type of participation: Paper

Conference: Fiscalidad Internacional. Universidad de Santiago de Compostela. 1 julio 2016

Publication:

Number or authors: 1 **National / International:** National

Organizer Entity:

City: Santiago de Compostela **Country::** SPAIN **Year:** 2016

Comments:

Keywords:

Code: 140122 **Order:** 089 **Relevance order:**

Authors: Francisco Alfredo García Prats

Title: Procedimientos internacionales de resolución de controversias fiscales: novedades OCDE y ONU

Type of participation: Roundtable discussion

Conference: Curso de Verano El Escorial. Universidad Complutense. 21 Julio 2015. Fiscalidad internacional en tiempos de transparencia

Publication:

Number or authors: 1 **National / International:** National

Organizer Entity:

City: Madrid **Country::** SPAIN **Year:** 2016

Comments:

Keywords:

Code: 140123 **Order:** 090 **Relevance order:**

Authors: Francisco Alfredo García Prats

Title: Medidas contra la planificación fiscal agresiva: el proyecto BEPS y la estrategia comunitaria

Type of participation: Paper

Conference: Prevención del fraude fiscal y del blanqueo de capitales. 21 enero 2016

Publication:

Number or authors: 1 **National / International:** National

Organizer Entity:

City: Toledo. Universidad de Castilla La **Country::** SPAIN **Year:** 2016

Comments:

Keywords:

Code: 140124 **Order:** 091 **Relevance order:**

Authors: Francisco Alfredo García Prats
Title: EU Fundamental Freedoms. Advanced Aspects
Type of participation: Invited paper
Conference: LLM on International and EU Tax Law. University of Lausanne. 15th June 2015
Publication:
Number or authors: 1 **National / International:** International
Organizer Entity:
City: Lausana **Country::** SWITZERLAND **Year:** 2015
Comments:
Keywords:
Code: 140125 **Order:** 092 **Relevance order:**

Authors: Francisco Alfredo García Prats
Title: La reforma tributaria de la Zona Especial Canaria
Type of participation: Invited paper
Conference: APD. La ZEC Canaria. 16 mayo 2015
Publication:
Number or authors: 1 **National / International:** National
Organizer Entity:
City: Sevilla **Country::** SPAIN **Year:** 2015
Comments:
Keywords:
Code: 140126 **Order:** 093 **Relevance order:**

Authors: Francisco Alfredo García Prats
Title: La jurisprudencia española de la actuación mediante filiales como establecimiento permanente
Type of participation: Invited paper
Conference: Temas actuales de fiscalidad internacional. MOAR. 4 mayo 2015.
Publication:
Number or authors: 1 **National / International:** National
Organizer Entity:
City: Madrid **Country::** SPAIN **Year:** 2015
Comments:
Keywords:
Code: 140127 **Order:** 094 **Relevance order:**

Authors: Francisco Alfredo García Prats
Title: La propuesta de Directiva antielusión y otras actuaciones de la Unión Europea convergentes con BEPS
Type of participation: Roundtable discussion
Conference: La internacionalización de la empresa frente a los cambios en la fiscalidad internacional Universidad Carlos III. 12 de mayo de 2016.
Publication:
Number or authors: 1 **National / International:** National
Organizer Entity:
City: Madrid **Country::** SPAIN **Year:** 2015
Comments:
Keywords:
Code: 140128 **Order:** 095 **Relevance order:**

Authors: Francisco Alfredo García Prats
Title: Coordinación fiscal y gobernanza económica en la UE. La propuesta de Directiva antielusión
Type of participation: Roundtable discussion
Conference: Efectos de la integración europea en la aproximación económica y fiscal de los Estados miembros. Gijón. 23-25 Junio 2016
Publication:
Number or authors: 1 **National / International:** International
Organizer Entity:
City: Gijón **Country::** SPAIN **Year:** 2015
Comments:
Keywords:
Code: 140129 **Order:** 096 **Relevance order:**

Authors: Francisco Alfredo García Prats

Title: Presente y futuro de los precios de transferencia. La modificación de las Directrices de la OCDE y el nuevo contexto de la Unión Europea. Los cost sharing agreements.

Type of participation: Roundtable discussion

Conference: Los nuevos retos en la gestión de riesgos fiscales en un entorno de globalización. UIMP. Sevilla 18-20 mayo 2016

Publication:

Number or authors: 1 **National / International:** International

Organizer Entity:

City: Sevilla **Country::** SPAIN **Year:** 2015

Comments:

Keywords:

Code: 140130 **Order:** 097 **Relevance order:**

Authors: Francisco Alfredo García Prats

Title: The BEPS from the point of developing countries: is it good or bad?

Type of participation: Invited paper

Conference: Base Erosion and Profit Shifting (BEPS) in Taxation: International and National Approaches. Istanbul. 29 noviembre 2015

Publication:

Number or authors: 1 **National / International:** International

Organizer Entity:

City: Estambul **Country::** TURKEY **Year:** 2015

Comments:

Keywords:

Code: 140131 **Order:** 098 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Risk management and crime tax consequences

Type of participation: Commentator

Conference: Risk Management. International Conference. 6 Mayo 2016. Università degli studi di Torino

Publication:

Number or authors: **National / International:** International

Organizer Entity:

City: Turin **Country::** ITALY **Year:** 2016

Comments:

Keywords:

Code: 140132 **Order:** 099 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title:

Type of participation: Participation in organiser committee

Conference: Risk Management. International Conference. 4-6 Mayo 2016. Università degli studi di Torino

Publication:

Number or authors: **National / International:** International

Organizer Entity:

City: Turin **Country::** ITALY **Year:** 2016

Comments:

Keywords:

Code: 140133 **Order:** 100 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Linee evolutive della fiscalità internazionale ed europea. 7 luglio 2016

Type of participation: Invited paper

Conference: Reddito d'impresa e modifiche introdotte dal Decreto Legislativo 147/2015. Università degli studi di Torino

Publication:

Number or authors: National / **International:** International

Organizer Entity:

City: Turin **Country::** ITALY **Year:** 2016

Comments:

Keywords:

Code: 140134 **Order:** 101 **Relevance order:**

Authors: Bizioli, Gianluigi; García Prats, F. Alfredo; Haslehner, Werner; Kofler, Georg; Reimer, Ekkehart; Traversa, Edoardo; Tumpel, Michael

Title:

Type of participation: Participation in organiser committee

Conference: 2016 Doctoral Seminar on International and EU Tax Law

Publication:

Number or authors: 8 **National / International:** International

Organizer Entity:

City: Luxemburgo **Country::** LUXEMBOURG **Year:** 2016

Comments:

Keywords:

Code: 176715 **Order:** 102 **Relevance order:**

Authors: Bizioli, Gianluigi; García Prats, F. Alfredo; Haslehner, Werner; Kofler, Georg; Reimer, Ekkehart; Traversa, Edoardo; Tumpel, Michael; Burgers, Irene

Title:

Type of participation: Participation in organiser committee

Conference: 2017 Doctoral Seminar on International and EU Tax Law

Publication:

Number or authors: 8 **National / International:** International

Organizer Entity:

City: Lovaina la Nueva **Country::** BELGIUM **Year:** 2017

Comments:

Keywords:

Code: 176716 **Order:** 103 **Relevance order:**

Authors: Bizioli, Gianluigi; García Prats, F. Alfredo; Haslehner, Werner; Kofler, Georg; Reimer, Ekkehart; Traversa, Edoardo; Tumpel, Michael; Burgers, Irene

Title:

Type of participation: Participation in organiser committee

Conference: 2018 Doctoral Seminar on International and EU Tax Law

Publication:

Number or authors: 9 **National / International:** International

Organizer Entity:

City: Linz **Country::** AUSTRIA **Year:** 2018

Comments:

Keywords:

Code: 176717 **Order:** 104 **Relevance order:**

Authors: Bizioli, Gianluigi; García Prats, F. Alfredo; Haslehner, Werner; Kofler, Georg; Reimer, Ekkehart; Traversa, Edoardo; Tumpel, Michael; Burgers, Irene

Title:

Type of participation: Participation in organiser committee

Conference: 2019 Doctoral Seminar on International and EU Tax Law

Publication:

Number or authors: 9 **National / International:** International

Organizer Entity:

City: Groningen **Country::** NETHERLANDS **Year:** 2019

Comments:

Keywords:

Code: 176718 **Order:** 105 **Relevance order:**

Authors: Bizioli, Gianluigi; García Prats, F. Alfredo; Haslehner, Werner; Kofler, Georg; Reimer, Ekkehart; Traversa, Edoardo; Tumpel, Michael; Burgers, Irene

Title:

Type of participation: Participation in organiser committee

Conference: 10th Doctoral Seminar on International and EU Tax Law

Publication:

Number or authors: 9 **National / International:** International

Organizer Entity:

City: Bergamo **Country::** ITALY **Year:** 2020

Comments:

Keywords:

Code: 176719 **Order:** 106 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Attività economica nell'attuazione comparata.

Type of participation: Paper

Conference: L'attuazione dell'iva tra modello comunitario e esperienze nazionali. I quindici anni del dottorato di diritto tributario europeo.

Publication:

Number or authors: 1 **National / International:** International

Organizer Entity:

City: Bologna **Country::** ITALY **Year:** 2016

Comments: Septiembre 2016

Keywords:

Code: 176720 **Order:** 107 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: La cláusula general contra las prácticas abusivas en el Impuesto sobre Sociedades

Type of participation: Paper

Conference: El futuro del Impuesto sobre Sociedades en el marco del Derecho de la Unión Europea. Análisis de la incidencia de la nueva Directiva Antiabuso Tributario

Publication:

Number or authors: 1 **National / International:** National

Organizer Entity:

City: Jerez de la Frontera **Country::** SPAIN **Year:** 2016

Comments: 23 noviembre 2016

Keywords:

Code: 176721 **Order:** 108 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Procedimientos internacionales de resolución de controversias fiscales: novedades OCDE y ONU

Type of participation: Roundtable discussion

Conference: Fiscalidad internacional en tiempos de transparencia

Publication:

Number or authors: 4 **National / International:** National

Organizer Entity:

City: El Escorial **Country::** SPAIN **Year:** 2016

Comments: 21 de julio 2016

Keywords:

Code: 586398 **Order:** 109 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: El nuevo enfoque autorizado de la OCDE sobre atribución de rendimientos al establecimiento permanente

Type of participation: Paper

Conference: Fiscalidad Internacional

Publication:

Number or authors: **National / International:** National

Organizer Entity:

City: Getafe **Country::** SPAIN **Year:** 2016

Comments:

Keywords:

Code: 176722 **Order:** 110 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Los paraísos fiscales

Type of participation: Paper

Conference: Congreso Internacional de Derecho Bancario. Problemas recurrentes de los mercados financieros: financiación alternativa, gestión de la información y protección del cliente

Publication:

Number or authors: 1 **National / International:** National

Organizer Entity:

City: Valencia **Country::** SPAIN **Year:** 2017

Comments: 26 octubre 2017

Keywords:

Code: 176770 **Order:** 111 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Los paraísos fiscales y la defraudación tributaria

Type of participation: Paper

Conference: Jornada sobre shadow banking

Publication:

Number or authors: 1 **National / International:** National

Organizer Entity:

City: Valencia **Country::** SPAIN **Year:** 2016

Comments: 1 diciembre 2016

Keywords:

Code: 176723 **Order:** 112 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Historia, concepto y regla base de establecimiento permanente frente a la era digital

Type of participation: Paper

Conference: El concepto de establecimiento permanente en la era BEPS

Publication:

Number or authors: 1 **National / International:** International

Organizer Entity:

City: Bogotá **Country::** COLOMBIA **Year:** 2016

Comments: 20 octubre 2016. Universidad Externado de Colombia

Keywords:

Code: 176724 **Order:** 113 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Evolución de las reglas de atribución de beneficios del EP en el MCOCDE
Type of participation: Paper
Conference: El concepto de establecimiento permanente en la era BEPS
Publication:
Number or authors: 1 **National / International:** International
Organizer Entity:
City: Bogotá **Country::** COLOMBIA **Year:** 2016
Comments: 20 octubre 2016. Universidad Externado de Colombia
Keywords:
Code: 176725 **Order:** 114 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Medidas contra la planificación fiscal agresiva. El proyecto BEPS y la estrategia comunitaria
Type of participation: Paper
Conference: La fiscalidad internacional en época de cambio
Publication:
Number or authors: 1 **National / International:** National
Organizer Entity:
City: Toledo **Country::** SPAIN **Year:** 2016
Comments: 21 de enero de 2016
Keywords:
Code: 176772 **Order:** 115 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Presente y futuro de los precios de transferencia. La modificación de las Directrices de la OCDE y el nuevo contexto de la Unión Europea
Type of participation: Roundtable discussion
Conference: Los nuevos retos en la gestión de riesgos fiscales en un entorno de globalización
Publication: UIMP: Sevilla primavera 2016
Number or authors: 3 **National / International:** National
Organizer Entity:
City: Sevilla **Country::** SPAIN **Year:** 2016
Comments: 18 mayo 2016
Keywords:
Code: 176771 **Order:** 116 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Permanent Establishment- A more appropriate allocation of taxing rights?
Type of participation: Paper
Conference: CFE Forum 2017. Do you have a taxable presence in a country? The new reality permanent and fixed (VAT) establishments in the post BEPS world
Publication:
Number or authors: **National / International:** International
Organizer Entity:
City: Bruselas **Country::** BELGIUM **Year:** 2017
Comments:
Keywords:
Code: 176726 **Order:** 117 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: La problemática de la valoración de los activos intangibles en operaciones vinculadas
Type of participation: Paper
Conference: Mercados e implicaciones fiscales de la economía digital.
Publication:
Number or authors: 1 **National / International:** National
Organizer Entity:
City: Albacete **Country::** SPAIN **Year:** 2017
Comments: 16 febrero 2017
Keywords:
Code: 176727 **Order:** 118 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Retos de la fiscalidad internacional en la etapa post-BEPS
Type of participation: Paper
Conference: Cuestiones actuales de planificación fiscal internacional
Publication:
Number or authors: 1 **National / International:** National
Organizer Entity:
City: Málaga **Country::** SPAIN **Year:** 2017
Comments: 12 diciembre 2017
Keywords:
Code: 176728 **Order:** 119 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Igualdad de trato y no discriminación en materia tributaria: perspectiva internacional y europea
Type of participation: Paper
Conference: Retos actuales de la fiscalidad internacional
Publication:
Number or authors: 1 **National / International:** National
Organizer Entity:
City: Toledo **Country::** SPAIN **Year:** 2018
Comments: 18 enero 2018
Keywords:
Code: 176729 **Order:** 120 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: La localizzazione delle società per la produzione dei servizi dematerializzati e i limiti legislativi nazionali con riferimento alla concorrenza fiscali tra Stati
Type of participation: Paper
Conference: Mercato dei consumatori digitali per l'imposizione e amministrazione finanziaria digitale per il controllo
Publication:
Number or authors: 1 **National / International:** International
Organizer Entity:
City: Bologna **Country::** ITALY **Year:** 2018
Comments: 1 octubre 2018
Keywords:
Code: 176730 **Order:** 121 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Soluciones a largo plazo en materia de fiscalidad directa e indirecta
Type of participation: Paper
Conference: Fiscalidad de la economía digital en el escenario post-BEPS
Publication:
Number or authors: 1 **National / International:** National
Organizer Entity:
City: Elche **Country::** SPAIN **Year:** 2018
Comments:
Keywords:
Code: 176731 **Order:** 122 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: The EU Dimension
Type of participation: Roundtable discussion
Conference: How Source and Residence have developed. Rethinking the Principles of International Income Taxation
Publication:
Number or authors: 5 **National / International:** International
Organizer Entity:
City: Bergamo **Country::** ITALY **Year:** 2018
Comments: 11 mayo 2018
Keywords:
Code: 176773 **Order:** 123 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: El nuevo estándar de intercambio de información bancaria en materia tributaria
Type of participation: Paper
Conference: European Banking Law
Publication:
Number or authors: 1 **National / International:** National
Organizer Entity:
City: Valencia **Country::** SPAIN **Year:** 2018
Comments: 6 febrero 2018
Keywords:
Code: 176732 **Order:** 124 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: El principio de la fuente en la imposición de los servicios digitales
Type of participation: Roundtable discussion
Conference: El futuro de la fiscalidad europea: ¿hacia una arquitectura fiscal internacional?
Publication:
Number or authors: **National / International:** International
Organizer Entity:
City: Madrid **Country::** SPAIN **Year:** 2018
Comments: 12 de noviembre de 2018
Keywords:
Code: 176733 **Order:** 125 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Coping with international double taxation in inheritance taxes: an income tax for double tax treaties?
Type of participation: Invited paper
Conference: Pending issues in international taxation
Publication:
Number or authors: 1 **National / International:** International
Organizer Entity:
City: Nuremberg **Country::** GERMANY **Year:** 2019
Comments: 7 febrero 2019
Keywords:
Code: 176734 **Order:** 126 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Igualdad de trato y no discriminación en materia tributaria: perspectiva internacional y europea
Type of participation: Paper
Conference: Tributos y Derechos Humanos de los Contribuyentes
Publication:
Number or authors: 1 **National / International:** National
Organizer Entity:
City: Toledo **Country::** SPAIN **Year:** 2020
Comments: 20 enero 2020
Keywords:
Code: 176802 **Order:** 127 **Relevance order:**

Authors: García Prats, Francisco Alfredo
Title: Seguridad jurídica y Derecho tributario de la Unión Europea: análisis de las últimas tendencias normativas
Type of participation: Paper
Conference: Seguridad Jurídica y Derecho Tributario: presente y futuro
Publication:
Number or authors: **National / International:** National
Organizer Entity:
City: Alicante **Country::** SPAIN **Year:** 2018
Comments: 7 septiembre 2018
Keywords:
Code: 176780 **Order:** 128 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Problemas de doble imposición en las sucesiones transfronterizas: ineficacia de los mecanismos unilaterales y de los convenios para evitar la doble imposición

Type of participation: Paper

Conference: La tributación de las sucesiones y donaciones transfronterizas en España y en la Unión Europea: problemas actuales

Publication:

Number or authors: **National / International:** International

Organizer Entity:

City: Sevilla **Country::** SPAIN **Year:** 2017

Comments: 8 junio 2017. Universidad Pablo de Olavide

Keywords:

Code: 176781 **Order:** 129 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Pilar II: ¿hacia un impuesto mínimo y una imposición mínima global?

Type of participation: Paper

Conference: La fiscalidad internacional en un momento de cambio

Publication:

Number or authors: 1 **National / International:** National

Organizer Entity:

City: Madrid **Country::** SPAIN **Year:** 2019

Comments: IEF-AEDF. 19-20 de noviembre de 2019

Keywords:

Code: 176782 **Order:** 130 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Implicaciones de la propuesta GloBE de la OCDE sobre la economía digital ?Hacia un impuesto mínimo y una imposición mínima global? Algunas consideraciones de urgencia

Type of participation: Communication

Conference: XXXI Jornadas Tributarias del Instituto Latinoamericano de Derecho Tributario (ILADT). Guatemala. Noviembre 2020

Publication:

Number or authors: **National / International:** International

Organizer Entity:

City: Guatemala **Country::** GUATEMALA **Year:** 2020

Comments:

Keywords:

Code: 176783 **Order:** 131 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Issues on the GloBE proposal of the OECD

Type of participation: Roundtable discussion

Conference: Issues on the GloBE proposal of the OECD

Publication:

Number or authors: 7 **National / International:** International

Organizer Entity:

City: Berlin **Country::** GERMANY **Year:** 2020

Comments: Instituto de Economía. Berlín. Alemania. 2-4 enero 2020

Keywords:

Code: 176784 **Order:** 132 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: La Directiva sobre Intermediarios Fiscales (DAC6)

Type of participation: Invited paper

Conference: XXXIII Congreso AEDAF. Palma de Mallorca. 6-9 noviembre de 2019

Publication:

Number or authors: 1 **National / International:** National

Organizer Entity:

City: Palma de Mallorca **Country::** SPAIN **Year:** 2019

Comments:

Keywords:

Code: 176785 **Order:** 133 **Relevance order:**

Authors: García Prats, Francisco Alfredo; Uriol Egido, Carmen

Title:

Type of participation: Symposium organization

Conference: Buena administración, confianza legítima, y ejercicio de opciones en materia tributaria. Implicaciones prácticas

Publication:

Number or authors: **National / International:** National

Organizer Entity:

City: Valencia **Country::** SPAIN **Year:** 2019

Comments: 25 de noviembre de 2019

Keywords:

Code: 176786 **Order:** 134 **Relevance order:**

Authors: García Prats, Francisco Alfredo

Title: Fiscalidad de la reestructuración empresarial. Cuestiones pendientes

Type of participation: Symposium organization

Conference: Fiscalidad de la reestructuración empresarial. Cuestiones pendientes

Publication:

Number or authors: **National / International:** National

Organizer Entity:

City: Valencia **Country::** SPAIN **Year:** 2019

Comments: 15-16 mayo 2019

Keywords:

Code: 176787 **Order:** 135 **Relevance order:**

Projects

Title of the project / contract: Diseño de medidas fiscales para evitar la evasión fiscal internacional: recepción en el sistema tributario español

Type of contract/Program:

Financing Firm/administration: Universitat de València

Institutions participating: ---

Number of the project / contract: --- **Amount:** 7.500,00 **Duration, since:** 1995 **Until:** 1995

Researcher/s in charge: de Miguel Canuto, Enrique

Number of researchers participating: 7

Keywords: Impuesto sobre sociedades y personas jurídicas / Output / Evasión fiscal / Sistemas tributarios / Armonización Fiscal / 75-Se HCAT

Code of the project / contract: 003935 **Order:** 001

Title of the project / contract: Reformulation of the United Nations Model Convention for the Elimination of the Double Taxation between Developed and Developing Countries

Type of contract/Program:

Financing Firm/administration: Organización de las Naciones Unidas

Institutions participating: Harvard University (USA)

Number of the project / contract: --- **Amount:** 6.000,00 **Duration, since:** 1995 **Until:** 1995

Researcher/s in charge: Byrne, Peter

Number of researchers participating: 4

Keywords: Dret Internacional Tributari / Derecho del comercio internacional / Convenis de doble imposició / Asistencia Administrativa

Code of the project / contract: 003936 **Order:** 002

Title of the project / contract: Armonización fiscal comunitaria y medidas fiscales para evitar la evasión fiscal y la doble imposición internacionales

Type of contract/Program:

Financing Firm/administration: Generalitat Valenciana

Institutions participating: ---

Number of the project / contract: --- **Amount:** 18.000,00 **Duration, since:** 1995 **Until:** 1998

Researcher/s in charge: de Miguel Canuto, Enrique

Number of researchers participating: 7

Keywords: Output / Impuesto sobre sociedades y personas jurídicas / 75-Se HCAT / Armonización Fiscal / Sistemas tributarios / Evasión fiscal

Code of the project / contract: 003934 **Order:** 003

Title of the project / contract: Acción Especial. Relationship of the Taxing Power between various levels of Government in the European Union

Type of contract/Program:

Financing Firm/administration: Ministerio de Educación y cultura. Dirección General de Enseñanza superior e investigación científica

Institutions participating: Universitat de València

Number of the project / contract: APC 96-0180 **Amount:** --- **Duration, since:** 1996 **Until:** 1997

Researcher/s in charge: García Prats, Francisco Alfredo

Number of researchers participating: 4

Keywords:

Code of the project / contract: 014308 **Order:** 004

Title of the project / contract: EEC Tax Project

Type of contract/Program:

Financing Firm/administration: Comisión Europea

Institutions participating: ---

Number of the project / contract: --- **Amount:** 45.000,00 **Duration, since:** 1997 **Until:** 1999

Researcher/s in charge: Vanistendael, Frans

Number of researchers participating: 45

Keywords: Política Fiscal Europea / Armonización Fiscal / Derecho Tributario / Asistencia Administrativa / Procedimientos Tributarios

Code of the project / contract: 003937 **Order:** 005

Title of the project / contract: Régimen jurídico tributario aplicable a los profesores e investigadores extranjeros visitantes de la Universitat de València

Type of contract/Program:

Financing Firm/administration: Universitat de València

Institutions participating: ---

Number of the project / contract: --- **Amount:** 2.200,00 **Duration, since:** 1998 **Until:** 1998

Researcher/s in charge: García Prats, Francisco Alfredo

Number of researchers participating: 1

Keywords: Output / No residentes / derecho internacional tributario / Convenis de doble imposició

Code of the project / contract: 003938 **Order:** 006

Title of the project / contract: La nueva regulación de las relaciones Administración Tributaria administrados y sus efectos sobre la aplicación de los tributos. Perspectiva estatal, autonómica y comunitaria

Type of contract/Program:

Financing Firm/administration: Generalitat Valenciana

Institutions participating: ---

Number of the project / contract: --- **Amount:** 6.000,00 **Duration, since:** 1998 **Until:** 1998

Researcher/s in charge: Peris García, Purificación

Number of researchers participating: 4

Keywords: Estatuto del contribuyente / Procedimientos Tributarios / Contencioso Tributario / Principios de Justicia Tributaria

Code of the project / contract: 003939 **Order:** 007

Title of the project / contract: La fiscalidad de la empresa valenciana en el marco de la integración europea

Type of contract/Program:

Financing Firm/administration: Generalitat Valenciana

Institutions participating: ---

Number of the project / contract: GV98-8-15 **Amount:** 16.080,00 **Duration, since:** 1999 **Until:** 2000

Researcher/s in charge: García Prats, Francisco Alfredo

Number of researchers participating: 4

Keywords: Impuesto sobre sociedades y personas jurídicas / Tributación empresarial / Sistemas tributarios / 75-Se HCAT / Output

Code of the project / contract: 003940 **Order:** 008

Title of the project / contract: Financiación de las Comunidades Autónomas y de la Sanidad Pública

Type of contract/Program:

Financing Firm/administration: Generalitat Valenciana

Institutions participating: Universitat de València / Universitat Jaume I de Castelló / Instituto Valenciano de Investigaciones Económicas

Number of the project / contract: --- **Amount:** 72.250,00 **Duration, since:** 2000 **Until:** 2000

Researcher/s in charge: Pérez García, Francisco

Number of researchers participating: 5

Keywords: Contencioso Tributario / Estatuto del contribuyente / Procedimientos Tributarios / Principios de Justicia Tributaria

Code of the project / contract: 003941 **Order:** 009

Title of the project / contract: Financiación de las Comunidades Autónomas y de la Sanidad Pública

Type of contract/Program:

Financing Firm/administration: Generalitat Valenciana

Institutions participating: Universitat de València / Universitat Jaume I de Castelló / Instituto Valenciano de Investigaciones Económicas

Number of the project / contract: --- **Amount:** 72.250,00 **Duration, since:** 2001 **Until:** 2001

Researcher/s in charge: Pérez García, Francisco

Number of researchers participating: 5

Keywords: Principios de Justicia Tributaria / Contencioso Tributario / Procedimientos Tributarios / Estatuto del contribuyente

Code of the project / contract: 014309 **Order:** 010

Title of the project / contract: Estudio sobre las medidas anti-abuso de la normativa doméstica española y de los convenios para evitar la doble imposición internacional

Type of contract/Program:

Financing Firm/administration: Instituto de Estudios Fiscales

Institutions participating: Ministerio de Hacienda / Universidad Complutense de Madrid

Number of the project / contract: --- **Amount:** 5.400,00 **Duration, since:** 2001 **Until:** 2002

Researcher/s in charge: Serrano Antón, Fernando

Number of researchers participating: 10

Keywords: Sistemas tributarios / 75-Se HCAT / Output / Evasión fiscal / Impuesto sobre sociedades y personas jurídicas

Code of the project / contract: 014310 **Order:** 011

Title of the project / contract: Las prestaciones de servicios de las matrices a las filiales como establecimiento permanente

Type of contract/Program:

Financing Firm/administration: Vicente Urios Candela

Institutions participating: Universitat de València

Number of the project / contract: --- **Amount:** 2.200,00 **Duration, since:** 2003 **Until:** 2003

Researcher/s in charge: García Prats, Francisco Alfredo

Number of researchers participating: 1

Keywords: Output / Impuesto sobre Sociedades / Precios de transferencia / No residentes / derecho internacional tributario / dinamismo / Convenis de doble imposició

Code of the project / contract: 003942 **Order:** 012

Title of the project / contract: Position paper on treaty shopping and treaty abuses

Type of contract/Program:

Financing Firm/administration: Organización de las Naciones Unidas

Institutions participating: ---

Number of the project / contract: --- **Amount:** 4.000,00 **Duration, since:** 2003 **Until:** 2003

Researcher/s in charge: García Prats, Francisco Alfredo

Number of researchers participating: 4

Keywords: Asistencia Administrativa / Convenis de doble imposició / Dret Internacional Tributari / Derecho del comercio internacional

Code of the project / contract: 003943 **Order:** 013

Title of the project / contract: Incentivos fiscales a las entidades sin ánimo de lucro

Type of contract/Program:

Financing Firm/administration: MEC - Ministerio de Educación y Ciencia

Institutions participating: ---

Number of the project / contract: SEC 2003-08969/JUR **Amount:** 27.600,00 **Duration, since:** 2003 **Until:** 2006

Researcher/s in charge: García Moreno, Alberto

Number of researchers participating: 8

Keywords: Entidades sin ánimo de lucro / Incentivos fiscales / Fundaciones

Code of the project / contract: 014311 **Order:** 014

Title of the project / contract: La sociedad anónima europea y las reformas del Derecho de sociedades europeo: sus repercusión en el Derecho de sociedades español. GV04B/188

Type of contract/Program:

Financing Firm/administration: Generalitat Valenciana

Institutions participating: ---

Number of the project / contract: --- **Amount:** 18.000,00 **Duration, since:** 2004 **Until:** 2005

Researcher/s in charge: Boquera Matarredona, Josefina

Number of researchers participating: 7

Keywords: Evasión fiscal / Sistemas tributarios / Output / Impuesto sobre sociedades y personas jurídicas / sociedad anónima europea

Code of the project / contract: 008820 **Order:** 015

Title of the project / contract: Asesoramiento en materia tributaria y de precios de transferencia

Type of contract/Program:

Financing Firm/administration: Transfer Pricing Associates Bv

Institutions participating: ---

Number of the project / contract: --- **Amount:** --- **Duration, since:** 2005 **Until:** 2008

Researcher/s in charge: García Prats, Francisco Alfredo

Number of researchers participating: 1

Keywords:

Code of the project / contract: 014312 **Order:** 016

Title of the project / contract: Convocatoria y concesión del premio de fiscalidad internacional 'Universitat de València-Deloitte'

Type of contract/Program:

Financing Firm/administration: Deloitte Asesores Tributarios SL

Institutions participating: Universitat de València

Number of the project / contract: --- **Amount:** --- **Duration, since:** 2005 **Until:** 2006

Researcher/s in charge: Martín Queralt, J.; García Prats, Francisco A.

Number of researchers participating: 2

Keywords:

Code of the project / contract: 014313 **Order:** 017

Title of the project / contract: Dictamen pericial sobre los criterios de fijación del valor de las transacciones efectuadas entre una empresa y una sucursal suiza de su filial holandesa y su adecuación al valor normal de mercado

Type of contract/Program:

Financing Firm/administration: Esmalglass S.A.

Institutions participating: ---

Number of the project / contract: --- **Amount:** --- **Duration, since:** 2006 **Until:** 2006

Researcher/s in charge: García Prats, Francisco Alfredo

Number of researchers participating: 1

Keywords:

Code of the project / contract: 014314 **Order:** 018

Title of the project / contract: Taxometer _ A Barometer for Optimal Design of an EU wide Tax

Type of contract/Program:

Financing Firm/administration: Comisión Europea

Institutions participating: ---

Number of the project / contract: --- **Amount:** --- **Duration, since:** 2006 **Until:** 2006

Researcher/s in charge: Lang, Michael

Number of researchers participating: 12

Keywords:

Code of the project / contract: 014315 **Order:** 019

Title of the project / contract: Tax Treaty Law -Recent and Future Developments in International Tax Treaty Law

Type of contract/Program:

Financing Firm/administration: Comisión Europea

Institutions participating: ---

Number of the project / contract: --- **Amount:** --- **Duration, since:** 2006 **Until:** 2006

Researcher/s in charge: Lang, Michael

Number of researchers participating: 12

Keywords:

Code of the project / contract: 014316 **Order:** 020

Title of the project / contract: Hacia una cultura de las ADRs: de la mediación al arbitraje

Type of contract/Program:

Financing Firm/administration: Universidad Miguel Hernandez

Institutions participating: Universidad del País Vasco / Universidad de Castilla-La Mancha / MEC - Ministerio de Educación y Ciencia / Universitat de València

Number of the project / contract: SEJ2007-64594 **Amount:** --- **Duration, since:** 2007 **Until:** 2009

Researcher/s in charge: Barona Vilar, Silvia

Number of researchers participating: 11

Keywords:

Code of the project / contract: 014317 **Order:** 021

Title of the project / contract: La fiscalidad de los derechos de emisión

Type of contract/Program:

Financing Firm/administration: Universidad Cardenal Herrera-CEU

Institutions participating: MEC - Ministerio de Educación y Ciencia / Universitat de València / Universidad San Pablo CEU

Number of the project / contract: SEJ2007-61307 **Amount:** --- **Duration, since:** 2007 **Until:** 2009

Researcher/s in charge: Bilbao Estrada, Iñaki

Number of researchers participating: 11

Keywords:

Code of the project / contract: 014318 **Order:** 022

Title of the project / contract: La fiscalidad de los derechos de emisión: estado de situación y perspectivas de futuro

Type of contract/Program:

Financing Firm/administration: Universidad Cardenal Herrera-CEU

Institutions participating: Universitat Abat Oliba - CEU / Instituto de Estudios Fiscales / Universitat de València / Universidad San Pablo CEU

Number of the project / contract: --- **Amount:** --- **Duration, since:** 2008 **Until:** 2008

Researcher/s in charge: García Prats, Francisco Alfredo

Number of researchers participating: 9

Keywords:

Code of the project / contract: 014319 **Order:** 023

Title of the project / contract: Aspectos fiscales de la internacionalización de la empresa. El caso España-Chile

Type of contract/Program:

Financing Firm/administration: Agencia Española de Cooperación Internacional

Institutions participating: Universidad de Chile (Xile) / Universitat de València / Universitat Jaume I de Castelló

Number of the project / contract: C/010209/07 **Amount:** --- **Duration, since:** 2008 **Until:** 2008

Researcher/s in charge: Ibáñez Marsilla, Santiago

Number of researchers participating: 3

Keywords:

Code of the project / contract: 014320 **Order:** 024

Title of the project / contract: Tributación del comercio de derechos de emisión y su problemática legal y contable

Type of contract/Program:

Financing Firm/administration: Universitat Abat Oliba - CEU

Institutions participating: Universitat de València / Universidad Cardenal Herrera-CEU / Universidad San Pablo CEU

Number of the project / contract: USP-BCH-04/08 **Amount:** 15.000,00 **Duration, since:** 2008 **Until:** 2010

Researcher/s in charge: Gorospe Oviedo, Juan Ignacio

Number of researchers participating: 16

Keywords:

Code of the project / contract: 014321 **Order:** 025

Title of the project / contract: Seniou Counsel (Consejero Senior para asuntos en materia tributaria) Departamento Legal. Washington DC

Type of contract/Program:

Financing Firm/administration: Fondo Monetario Internacional

Institutions participating: ---

Number of the project / contract: --- **Amount:** --- **Duration, since:** 2008 **Until:** 2008

Researcher/s in charge: García Prats, Francisco Alfredo

Number of researchers participating: 1

Keywords:

Code of the project / contract: 014322 **Order:** 026

Title of the project / contract: El control del ordenamiento tributario español desde la óptica constitucional y comunitaria: análisis y propuestas

Type of contract/Program: Proyectos de Investigación del Plan Nacional de I+D+I

Financing Firm/administration: Universitat de València

Institutions participating: ---

Number of the project / contract: MICINN DER 2009-13199 **Amount:** 45.000,00 **Duration, since:** 2010

Until: 2012

Researcher/s in charge: Bosch Cholbi, José Luís

Number of researchers participating: 8

Keywords:

Code of the project / contract: 022373 **Order:** 027

Title of the project / contract: EU Law and Taxation: domestic application and implementation and external dimension Project. n. 200167-LLP-1-2011-1-ES-AJM-CH

Type of contract/Program:

Financing Firm/administration: Comisión Europea. Jean Monnet Programme- Key Activity 1. Lifelong Learning Programme

Institutions participating: ---

Number of the project / contract: Decision Nr 2011-3073/001 **Amount:** 45.000,00 **Duration, since:** 2011

Until: 2014

Researcher/s in charge: García Prats, Francisco Alfredo

Number of researchers participating: 1

Keywords:

Code of the project / contract: 022374 **Order:** 028

Title of the project / contract: Innovació, internacionalització i transferència de coneixement per a una economia sostenible. Microcluster Campus de Excelencia Internacional: VLC/Campus

Type of contract/Program:

Financing Firm/administration: Universidad de Valencia

Institutions participating: MINISTERIO DE EDUCACIÓN

Number of the project / contract: --- **Amount:** --- **Duration, since:** 2011 **Until:** ---

Researcher/s in charge: Bataller Grau, Juan

Number of researchers participating: 18

Keywords:

Code of the project / contract: 022375 **Order:** 029

Title of the project / contract: Colaboración en materia tributaria. CMS-ASL.

Type of contract/Program:

Financing Firm/administration: CMS-ASL

Institutions participating: ---

Number of the project / contract: --- **Amount:** --- **Duration, since:** 2011 **Until:** 2012

Researcher/s in charge: García Prats, Francisco Alfredo

Number of researchers participating: 1

Keywords:

Code of the project / contract: 022376 **Order:** 030

Title of the project / contract: Operaciones vinculadas y precios de transferencia en el mercado de carbono

Type of contract/Program:

Financing Firm/administration: Universidad Cardenal Herrera-CEU

Institutions participating: ---

Number of the project / contract: PRUCH-CEU 10/11 **Amount:** 10.000,00 **Duration, since:** 2010 **Until:** 2011

Researcher/s in charge: Mateos Ansotegui, Ana Isabel

Number of researchers participating: 8

Keywords:

Code of the project / contract: 024731 **Order:** 031

Title of the project / contract: Operaciones vinculadas y precios de transferencia en el mercado de carbono

Type of contract/Program:

Financing Firm/administration: Universidad Cardenal Herrera-CEU

Institutions participating: ---

Number of the project / contract: PRUCH-CEU 33/11 **Amount:** 10.000,00 **Duration, since:** 2011 **Until:** 2012

Researcher/s in charge: Mateos Ansotegui, Ana Isabel

Number of researchers participating: 8

Keywords:

Code of the project / contract: 024732 **Order:** 032

Title of the project / contract: Operaciones vinculadas y precios de transferencia en el mercado de carbono

Type of contract/Program:

Financing Firm/administration: Universidad Cardenal Herrera-CEU

Institutions participating: ---

Number of the project / contract: PRUCH-CEU 33/11 **Amount:** 10.000,00 **Duration, since:** 2011 **Until:** 2012

Researcher/s in charge: Mateos Ansotegui, Ana Isabel

Number of researchers participating: 8

Keywords:

Code of the project / contract: 027567 **Order:** 033

Title of the project / contract: La globalización del fenómeno tributario: construcción metodológica, criminalización y derechos humanos

Type of contract/Program: Programa Prometeo (GV)

Financing Firm/administration: Generalitat Valenciana

Institutions participating: ---

Number of the project / contract: PROMETEO 2013-034 **Amount:** 140.000,00 **Duration, since:** 2013 **Until:** 2016

Researcher/s in charge: García Prats, Francisco Alfredo

Number of researchers participating: 6

Keywords: Tributo presupuesto / Globalización / Derecho comparado / Derecho penal económico / Derecho Tributario / derecho internacional tributario

Code of the project / contract: 027568 **Order:** 034

Title of the project / contract: Jean Monnet Centre of Excellence. EU Economic Governance: Institutional, Economic and Tax Implications. SRIC-LLP. Num proyecto: 5452727-LLP-1-2013-1-ES-AJM-PO

Type of contract/Program:

Financing Firm/administration: Comisión Europea. Jean Monnet Programme- Key Activity 1. Lifelong Learning Programme

Institutions participating: ---

Number of the project / contract: 542727-LLP-1-2013-1-ES-AJ **Amount:** 72.400,00 **Duration, since:** 2013 **Until:** 2016

Researcher/s in charge: Francisco Alfredo García Prats

Number of researchers participating: 9

Keywords:

Code of the project / contract: 031089 **Order:** 035

Title of the project / contract: Delito fiscal y blanqueo de capitales: el uso del intercambio de información sobre transacciones sospechosas y su efectividad en la lucha contra el fraude

Type of contract/Program:

Financing Firm/administration: Instituto de Estudios Fiscales

Institutions participating: ---

Number of the project / contract: --- **Amount:** 12.000,00 **Duration, since:** 2014 **Until:** 2015

Researcher/s in charge: garcia prats, francisco alfredo

Number of researchers participating: 4

Keywords: Delito fiscal / Blanqueo de capitales / intercambio de información / intercambio de información tributaria

Code of the project / contract: 031090 **Order:** 036

Title of the project / contract: Beca de Investigación concedida por el Director General de Universidades, EEstudios Superiores y Ciencia de la Generalitat Valenciana para estancias en el extranjero

Type of contract/Program:

Financing Firm/administration: Generalitat Valenciana

Institutions participating: ---

Number of the project / contract: BEST-2013 **Amount:** 2.000,00 **Duration, since:** 2013 **Until:** 2013

Researcher/s in charge: García Prats, Francisco Alfredo

Number of researchers participating: 1

Keywords:

Code of the project / contract: 031091 **Order:** 037

Title of the project / contract: Beca de Investigación concedida por el Ministerio de Educación Cultura y Deporte mediante Resolución de 18 de abril de 2013, de la Secretaría de Estado de Educación, Formación Profesional y Universidades

Type of contract/Program:

Financing Firm/administration: Ministerio de Educación, Cultura y Deporte

Institutions participating: ---

Number of the project / contract: prx12-476 **Amount:** 8.400,00 **Duration, since:** 2013 **Until:** 2013

Researcher/s in charge: García Prats, Francisco Alfredo

Number of researchers participating: 1

Keywords:

Code of the project / contract: 031092 **Order:** 038

Title of the project / contract: Análisis de los nuevos mecanismos de lucha contra la evasión y elusión fiscal ante la crisis financiera internacional

Type of contract/Program:

Financing Firm/administration: Ministerio de Economía y Competitividad

Institutions participating: ---

Number of the project / contract: DER 2013-48618-P **Amount:** 19.000,00 **Duration, since:** 2014 **Until:** 2014

Researcher/s in charge: García Prats, Francisco Alfredo

Number of researchers participating: 6

Keywords:

Code of the project / contract: 031093 **Order:** 039

Title of the project / contract: Jean Monnet Chair. EU Tax Law and Policy: in search for coherence and specialization. SRIC-LLP. Num proyecto: 565208-EPP-1-2015-1-ES-EPPJMO-CHAIR

Type of contract/Program:

Financing Firm/administration: Comisión Europea. Jean Monnet Programme- Key Activity 1. Lifelong Learning Programme

Institutions participating: ---

Number of the project / contract: 565208-EPP-1-2015-1-ES-EP **Amount:** 50.000,00 **Duration, since:** 2015 **Until:** 2018

Researcher/s in charge: Francisco Alfredo García Prats

Number of researchers participating: 9

Keywords:

Code of the project / contract: 034933 **Order:** 040

Title of the project / contract: La influencia del plan BEPS en los ordenamientos tributarios europeos

Type of contract/Program: ACCIONS ESPECIALS DE LA UNIVERSITAT DE VALÈNCIA

Financing Firm/administration: Universitat de València

Institutions participating: ---

Number of the project / contract: UV-INV-EPDI16-409815 **Amount:** 4.500,00 **Duration, since:** 2016 **Until:** 2016

Researcher/s in charge: García Prats, Francisco Alfredo

Number of researchers participating: 1

Keywords: derecho internacional tributario / Convenios de doble imposición

Code of the project / contract: 034934 **Order:** 041

Title of the project / contract: EU Economic Governance and Tax Implications

Type of contract/Program: Projectes d'Investigació (Generalitat Valenciana)

Financing Firm/administration: Generalitat Valenciana

Institutions participating: ---

Number of the project / contract: GVA ORG 2015-050 **Amount:** 10.500,00 **Duration, since:** 2015 **Until:** 2015

Researcher/s in charge: García Prats, Francisco Alfredo

Number of researchers participating: 1

Keywords: derecho internacional tributario / Unión Monetaria Europea / Unión Europea / DERECHO FISCAL DE LA UNIÓN EUROPEA

Code of the project / contract: 034935 **Order:** 042

Title of the project / contract: Competencias, metodologías educativas y evaluación docente en el Area de Dret Financer i Tributari de la Universitat de València

Type of contract/Program:

Financing Firm/administration: Universitat de València

Institutions participating: ---

Number of the project / contract: RMD Project **Amount:** 1.200,00 **Duration, since:** 2017 **Until:** 2018

Researcher/s in charge: Uriol Egido, Carmen

Number of researchers participating: 5

Keywords:

Code of the project / contract: 039294 **Order:** 043

Title of the project / contract: Globalización, multilateralismo y modulación de las garantías y derechos de los contribuyentes

Type of contract/Program:

Financing Firm/administration: MINISTERIO DE CIENCIA, INNOVACIÓN Y UNIVERSIDADES

Institutions participating: ---

Number of the project / contract: DER2017-88731-R **Amount:** 72.600,00 **Duration, since:** 2018 **Until:** 2021

Researcher/s in charge: García Prats, Francisco Alfredo

Number of researchers participating: 6

Keywords:

Code of the project / contract: 042225 **Order:** 044

Title of the project / contract: Vivificación de los principios, derechos y garantías tributarios ante los retos de la globalización

Type of contract/Program:

Financing Firm/administration: Generalitat Valenciana

Institutions participating: ---

Number of the project / contract: AICO/2019/108 **Amount:** 40.000,00 **Duration, since:** 2019 **Until:** 2020

Researcher/s in charge: Borrero Moro, Cristóbal José

Number of researchers participating: 8

Keywords:

Code of the project / contract: 042226 **Order:** 045

Title of the project / contract: Centro de Excelencia Jean Monnet sobre Integración y Gobernanza (INTEGO)
Type of contract/Program: ---
Financing Firm/administration: Comisión Europea
Institutions participating: ---
Number of the project / contract: 611032-EPP-1-2019-1-ES-ep **Amount:** 98.300,00 **Duration, since:** 2019
Until: 2022
Researcher/s in charge: Cecilio Tamarit Escalona
Number of researchers participating: 12
Keywords: ---
Code of the project / contract: 042227 **Order:** 046

Title of the project / contract: Fostering Outreach within European Regions, Transnational Higher Education and Mobility (FORTHEM), EUROPEAN UNIVERSITIES. Pan-European living lab and integrative European Universities
Type of contract/Program: ---
Financing Firm/administration: Comisión Europea
Institutions participating: ---
Number of the project / contract: --- **Amount:** 6.244.484,93 **Duration, since:** 2019 **Until:** 2022
Researcher/s in charge: Tanja Herrmann
Number of researchers participating: 65
Keywords: ---
Code of the project / contract: 042228 **Order:** 047

Participation in Committees and International Delegations

Committee title: Scientific Committee of the Jean Monnet Conference
Organization which runs it: Jean Monnet Conference
Issue: Tax Compliance Costs for Companies in an Enlarged European Community
Start date: 2006 **End date:** 2006

Committee title: Comisión de Expertos sobre el Sistema Tributario Español a la Luz de las Libertades Comunitarias.
Organization which runs it: Ministerio de Economía y Hacienda
Issue: Ministerio de Economía y Hacienda. Instituto de Estudios Fiscales.
Start date: 2006 **End date:** 2006

Committee title: Academic Committee
Organization which runs it: European Association of Tax Law Professors
Issue: Representante de España
Start date: 2005 **End date:** 2011

Committee title: Comité Científico
Organization which runs it: Facultad de Derecho. Universidad de Almería
Issue: Jornadas Internacionales: La lucha contra el fraude fiscal. Procedimientos y medidas administrativas y penales
Start date: 01/2010 **End date:** 12/2010

Committee title: Confederation Fiscale Europeenne.Task Force.
Organization which runs it: Confederación Fiscal Europea
Issue: ECJ Case Law
Start date: 01/07/2012 **End date:**

Committee title: Sección de Fiscalidad Internacional. AEDAF
Organization which runs it: Asociación Española de Asesores Fiscales AEDAF
Issue: Fiscalidad Internacional
Start date: 01/01/1996 **End date:**

Committee title: Expert Group on Removing Tax Problems Facing Individuals Who Are Active Across Borders in the EU
Organization which runs it: Comisión Europea
Issue: TAXUD
Start date: 25/09/2014 **End date:** 30/12/2015

Committee title: Planning Committee 3rd IFA Central and Eastern European Conference. Istanbul
Organization which runs it: IFA (International Fiscal Association)
Issue: International Taxation in Eastern European Countries.
Start date: 01/01/2016 **End date:** 31/08/2016

Committee title: Miembro del Tribunal de Tesis Doctoral de D Julia Beltramelli. Università di Bologna.
Organization which runs it: Universidad de Bolonia
Issue: La fiscalità delle perdite dei gruppi transfrontalieri: tra regimi nazionali e libertà di stabilimento. Dr. Adriano di Pietro
Start date: 15/09/2015 **End date:** 15/09/2015

Committee title: Miembro del Tribunal de Tesis Doctoral de D Pasquale Murgò. Università di Bologna. dottorato di Ricerca in Diritto Tributario Europeo
Organization which runs it: Universidad de Bolonia
Issue: Applicazione dell'IVA e rilevanza degli obblighi strumentali nell'analisi giuridica del modelo impositivo
Start date: 15/09/2015 **End date:** 15/09/2015

Committee title: Miembro del Tribunal de Tesis Doctoral de D. Aitor Navarro Ibarrola. Universidad Carlos III. Director J. J. Zornoza Pérez.
Organization which runs it: Universidad Carlos III
Issue: Los ajustes transaccionales en la normativa sobre precios de transferencia
Start date: 13/05/2016 **End date:** 13/05/2016

Committee title: Miembro del Tribunal de Tesis Doctoral de D. José Manuel Castro Arango. Universidad Carlos III. Director J. J. Zornoza Pérez.

Organization which runs it: Universidad Carlos III

Issue: El concepto de dividendo en los Convenios de Doble Imposición

Start date: 13/03/2015 **End date:** 13/03/2015

Committee title: Miembro del Tribunal de Tesis Doctoral de D. Francisco Antonio Vaquer Ferrer. Universidad de las Islas Baleares. Directora Victoria Eugenia Combarros

Organization which runs it: Universidad Carlos III

Issue: Régimen jurídico-tributario de las sociedades de personas a la luz de los convenios para evitar la doble imposición

Start date: 11/03/2015 **End date:** 11/03/2015

Committee title: Director del Curso de Postgrado 'Curso de Especialización Profesional en Tributación Internacional y de la Unión Europea

Organization which runs it: ADEIT

Issue: Curso de Especialización Profesional en Tributación Internacional y de la Unión Europea. 2ª edición

Start date: 01/02/2015 **End date:** 30/04/2015

Committee title: Director del Trabajo Fin de Máster (Derecho de la Empresa) de Teresa Cifre Blasco.

Organization which runs it: Universitat de València

Issue: Transfer Pricing in Spain as a Result of BEPS

Start date: 29/06/2016 **End date:** 29/06/2016

Committee title: Director del Trabajo Fin de Máster (Derecho de la Empresa) de Guillem López Martín.

Organization which runs it: Universitat de València

Issue: Procedural Aspects in a Post BEPS World

Start date: 29/06/2016 **End date:** 29/06/2016

Committee title: Director del Trabajo Fin de Máster (Derecho de la Empresa) de Pablo Koninkcx.

Organization which runs it: Universitat de València

Issue: Permanent Establishment in a Post BEPS World

Start date: 28/06/2016 **End date:** 28/06/2016

Organization of R+D activities

Title: 'Aspectos de la Fiscalidad en las Operaciones Empresariales Internacionales'. 23 mayo 1994. Salón de Grados de la Facultad de Ciencias Económicas y Empresariales. Universitat de València. Fundación de Estudios Bursátiles y Financieros (organizador)

Activity model: Conferencia-Coloquio

Scope: Internacional

Year: 1994

Title: II Jornada de Derecho Internacional Tributario. Medidas Fiscales de Fomento de la Internacionalización de las empresas valencianas. Centro Regional del IEF. Valencia. 29 noviembre 2001

Activity model: Jornada

Scope: Nacional

Year: 2001

Title: I Jornada de Derecho Internacional Tributario. Centro Regional del IEF. Valencia. Junio 2000

Activity model: Jornada

Scope: Nacional

Year: 2000

Title: IV Jornada de Derecho Tributario. Estatuto del Contribuyente. Centro Regional del IEF. Valencia. Junio 2000

Activity model: Jornada

Scope: Nacional

Year: 1998

Title: Jornada Tributaria 'Jean Monnet': Los regímenes tributarios simplificados en España

Activity model: Coloquio/Jornada/Moderación

Scope: Nacional

Year: 2012

Title: Seminario 'Jean Monnet': Tributación y Derecho de la Unión Europea. 22 mayo 2012. Universidad de Valencia

Activity model: Coloquio/Jornada/Moderación

Scope: Internacional

Year: 2013

Title: Seminarios 'Jean Monnet': Tributación y Derecho de la Unión Europea. 8, 24, 25, 28, 29, 31 de enero y 1, 4 y 5 de febrero de 2013. Universidad de Valencia

Activity model: Coloquio/Jornada/Moderación

Scope: Internacional

Year: 2013

Title: Jornada Tributaria 'Jean Monnet': Retos actuales de la fiscalidad internacional: el intercambio de información tributaria. 30 de enero de 2013. Universidad de Valencia

Activity model: Coloquio/Jornada/Moderación

Scope: Internacional

Year: 2013

Title: Jornada Tributaria 'Jean Monnet': Retos financieros y tributarios actuales. 31 de enero de 2013. Universidad de Valencia

Activity model: Coloquio/Jornada/Moderación

Scope: Internacional

Year: 2013

Title: Jornada LOS EFECTOS DE LA DECLARACIÓN DE NULIDAD DE NORMAS Y ACTOS TRIBUTARIOS Y DE INCOMPATIBILIDAD CON EL ORDENAMIENTO COMUNITARIO. ADEIT. 14 de diciembre de 2012

Activity model: Jornada Universidad-Magistratura (organizador y patrocinador).

Scope: Nacional

Year: 2012

Title: Jean Monnet Seminars on European and International Fiscal Integration. International tax planning and tax evasion. 16 horas US International Taxation and BEPS. 17 Abril 2015. Switzerland in International Taxation. The new standards of exchange of information. 18 Abril 2015. The Netherlands in International Tax Planning. 23 Abril 2015.

Activity model: Coloquio/Jornada/Moderación/Organización/Dirección

Scope: Internacional

Year: 2015

Title: Jean Monnet Seminars on European and International Fiscal Integration. International tax planning and tax evasion. Preventing the Artificial Avoidance of Permanent Establishment Status. 5 Mayo 2015 (por Kees van Raad).

Activity model: Coloquio/Jornada/Moderación/Organización/Dirección

Scope: Internacional

Year: 2015

Title: Jean Monnet Seminars on European and International Fiscal Integration. EUCOTAX-Wintercourse Project. The influence of BEPS in Spanish tax law. 14 octubre 2015: El proyecto BEPS y sus implicaciones en la tributación internacional 21 diciembre 2015: Acción 2 del Proyecto BEPS: entidades y productos híbridos: su tratamiento en España 17 diciembre 2015: El procedimiento amistoso y el arbitraje en materia tributaria 3 febrero 2016: Acción 7 del Proyecto BEPS: la configuración del establecimiento permanente 22 febrero 2016: El nuevo régimen de precios de transferencia tras BEPS 9 marzo 2016: BEPS: la influencia en el ordenamiento tributario español

Activity model: Coloquio/Jornada/Moderación/Organización/Dirección

Scope: Internacional

Year: 2015

Title: Jean Monnet Seminars on European and International Fiscal Integration. EUCOTAX-Wintercourse Project. The influence of BEPS in Spanish tax law. 14 octubre 2015: El proyecto BEPS y sus implicaciones en la tributación internacional 21 diciembre 2015: Acción 2 del Proyecto BEPS: entidades y productos híbridos: su tratamiento en España 17 diciembre 2015: El procedimiento amistoso y el arbitraje en materia tributaria 3 febrero 2016: Acción 7 del Proyecto BEPS: la configuración del establecimiento permanente 22 febrero 2016: El nuevo régimen de precios de transferencia tras BEPS 9 marzo 2016: BEPS: la influencia en el ordenamiento tributario español

Activity model: Coloquio/Jornada/Moderación/Organización/Dirección

Scope: Internacional

Year: 2016

Title: Jean Monnet Seminars on European and International Fiscal Integration. Institucionalismo en la integración latinoamericana 27 de enero 2016 Alianza del Pacífico: muchas expectativas y poco de fondo. Eric Tremolada Álvarez. La integración: mucho más que un mercado... una aproximación desde la perspectiva del institucionalismo. Bernardo Vela Orbeagozo.

Activity model: Coloquio/Jornada/Moderación/Organización/Dirección

Scope: Internacional

Year: 2016

Title: Wintercourse-Eucotax Meeting. Vienna. 14th-21st April 2016

Activity model: Moderación/Organización/Coirección

Scope: Internacional

Year: 2016

Title: 2014 PhD Seminar on International and EU Tax Law. 12th 14th June. Universitat de València

Activity model: Seminario de Doctorado/Dirección/Organización/Moderador/Discussant

Scope: International

Year: 2014

Title: 2015 PhD Seminar on International and EU Tax Law. 18th -20th June. University of Heidelberg (Alemania). En colaboración con Universidades de Bérgamo, Linz, Valencia, Heidelberg, Louvain la neuf, Luxembourg

Activity model: Seminario de Doctorado/Coorganización/Moderador/Discussant

Scope: International

Year: 2015

Title: 2016 PhD Seminar on International and EU Tax Law. 9th -11th June. University of Luxembourg (Luxembourg). En colaboración con Universidades de Bérgamo, Linz, Valencia, Heidelberg, Louvain la neuf, Luxembourg

Activity model: Seminario de Doctorado/Coorganización/Moderador/Discussant

Scope: International

Year: 2016

Title: Tributación, Derechos Humanos y Fraude Fiscal. 10-11 Noviembre 2014. Colegio de Abogados Valencia.

Activity model: Congreso/Coorganizador

Scope: International

Year: 2014

Title: EU Economic Governance and Fiscal Integration. Facultad de Economía. Valencia. 21-23 octubre 2015.

Activity model: Director/Coorganizador

Scope: International

Year: 2015

Other merits, achievements or comments you want to certify

Other Merits

Miembro de los tribunales de tesis doctorales. a) 'Análisis de la autotutela ejecutiva en materia tributaria desde la perspectiva constitucional', por Rosa Litago Lledó. Universitat de València. Septiembre 1998 b) 'Los precios de transferencia en una economía global', por Ramón Casero Barrón, Noviembre 1998. Universidad de Sevilla c) 'Los precios de transferencia internacionales. Su Tratamiento tributario', Por Gemma Sala Galvañ. Universitat de València. Noviembre 1999 d) 'Las cláusulas de limitación de beneficios en los Convenios de Doble Imposición', por Felix Alberto Vega Borrero. Universidad Autónoma de Madrid. Junio. 2002. e)'El principio de no discriminación comunitaria en la imposición directa de las Sociedades y los Fondos de Inversión Mobiliaria. Por Gabriela González García, Universidad Complutense de Madrid. Enero. 2005 f) 'El principio de capacidad económica en la Unión Europea' por César Augusto Domínguez Crespo. Noviembre 2006. Universidad Complutense de Madrid. g) 'Precios de transferencia. El Modelo de Convenio de la OCDE y la norma brasileña'. por José André Wanderley Dantas de Oliveira. Marzo. 2007. Universidad de Salamanca. h) 'La regulación jurídico-tributaria española del establecimiento permanente: revisión a la luz del derecho comunitario'. Angelina Bauzá Martínez. Julio 2011. Universidad de Barcelona. i) 'La tutela dei diritti fondamentali del contribuente tra diritto di difesa ed attuazione del contraddittorio nella dialettica processuale. Una prospettiva Europea e Comparata'. Luca Sabbi. Enero 2012. Universidad de Bérghamo.

Miembro de los Tribunales de los siguientes Trabajos de Investigación. a) 'La gestión tributaria y su incidencia sobre la estructura material de los impuestos locales', por Salvador Montesinos oltra, Universitat de València. Septiembre 1994 b) 'Los precios públicos como objeto de la función recaudatoria', por Rosa Litago llédó; Universitat de València. Septiembre 1995. c) 'El impuesto sobre el valor añadido en las operaciones intracomunitarias: Entregas de bienes y prestaciones de servicios, por Mercedes Fuster Gómez, Universitat de València. Septiembre 1995 d) 'El concepto del fraude de ley tributaria. Estudio analítico del art. 24 de la LGT', por Marisa carrasquer Clarí, Universitat de Vaéncia; Septiembre de 1996 e) ' Fraude de ley e interpretación de las normas tributarias: El método jurídico de interpretación como criterio de garantía de ahorro fiscal ilícito'; por Amaparo Mora Lorente; Universitat de València; Junio 1998 . f) 'Criterios de sujeción en los impuestos sobre Utilidades e Ingresos Personales en el Sistema Tribuario Cubano'. Carlos A. Pérez Inclán. Universitat de València. Julio 2000. g)'El deber de información tributaria'. Ana Lopaz Pérez. Universitat de València. Septiembre 2000. h) 'La Ley General de Estabilidad Presupuestaria y las Entidades Locales'. Universitat de València. Julio 2005.

Consejero Senior del Departamento Legal del Fondo Monetario Internacional Washington DC. Abril-Agosto 2008.

Merits related to quality and dissemination of research activity results

Jean Monnet Chair 'EU Law and Taxation'. 2011-2014