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THE GREIT LISBON SUMMER COURSE ON TAX EVASION, TAX AVOIDANCE & AGGRESSIVE TAX PLANNING

JUNE 22-26, 2015



ALEXANDER RUST (LL.M., New York University; PhD, University of Munich) studied law with a specialization in Tax Law in Freiburg (Breisgau), Geneva, Munich and New York. During his Referendariat (legal traineeship) he worked as an Assistant Judge and as a Public Prosecutor at the High Court of

Munich, as a Law Clerk at the Ministry of Finance and as a Tax Advisor in private practice. In 2001, he was appointed Assistant Professor at the University of Munich, during the academic year 2008-2009 he worked as acting Assistant Professor at New York University. In 2010, he was nominated ordinary Professor for Tax Law at the University of Luxembourg and Director of the Master program in European and International Tax Law. Since 2014 he has been working as ordinary Professor of Tax Law at Vienna University of Economics and Business. His PhD thesis was awarded the European Academic Tax Thesis Award of the European Commission and of the European Association of Tax Law Professors. He is a frequent lecturer on Tax Treaty and European Tax Law issues at Universities all around the world.



ANA PAULA DOURADO is a Professor of International and EU Tax Law at the University of Lisbon and Visiting Professor in other EU and third countries Universities. She has been acting as an expert at the legal department of the IMF and has drafted and negotiated the tax reforms in Portuguese-speaking countries since 2003. She was a member of the Centre for Tax Studies at the Ministry of Finance and a delegate for Portugal in working groups for Direct Tax Harmonization at the European Community and in the Working Group for Tax Evasion and Avoidance at the OECD. She has participated in several EU and International research projects and conferences on Tax Law, is a founding Member of the GREIT, is a member of the EATLP Executive Board and of the EU Tax Good Governance Platform.

Scientific Coordination:
Prof. Dr. Ana Paula Dourado
Adv LLM José Almeida Fernandes



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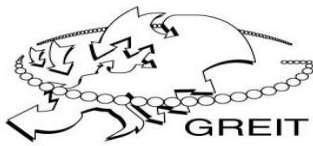
CÉCILE BROKELIND is a Professor of Business Law, Department of Business Law, School of Economics and Management, Lund University, Sweden. She is one of the founding members of the GREIT network. She is currently involved in several research projects, such as the assessment of Tax Law assessment Ex-post, Tax incentives and State Aid rules, pensioners on the move in elder Law research environment, BEPS and EU Tax Law. Professor Brokelind manages - and teaches- the one year Masters of European and International Tax Law. She has written extensively on EU Tax Law and group Taxation, and focuses on integrating research in education on a daily basis.



DENNIS WEBER (LL.M, University of Tilburg) is a Professor of European Tax Law at the University of Amsterdam (2006). He is the Academic coordinator of the European and International Tax Law module of the LL.M. Postgraduate Programme in European Business Law of the Amsterdam Law School. He also works as a Tax lawyer (adviser on European Tax Law) at Loyens & Loeff and is the head of Loyens & Loeff's EC Tax desk. Professor Weber also serves as the Deputy Judge at the Court of Appeals of Hertogenbosch and is a Member of the European Tax Law Group.

AGGRESSIVE TAX PLANNING

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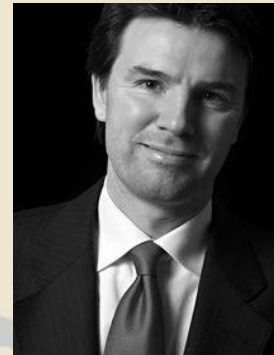


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FRANS VANISTENDAEL is Professor Emeritus of the Catholic University Leuven. He taught national and International Taxation (1971-2012) and was Dean of the Faculty (1999-2005). He was founder and President of the European Law Faculties Association, founding member of the EATLP and Secretary-General of the Association (2007-2013). He was a member of the Executive Committee (2001-2007) and of the Permanent Scientific Committee of IFA (2007-2013), and Director of the European Tax College (2000-2013). He served as Cabinet Adviser to several ministers of Finance in Belgium, as Royal Commissioner of Tax Reform (1987), as member of the Ruding Committee on Corporate Tax Harmonization in the EU (1992), and as consultant with the OECD, IMF and European Commission. He was Editor-in-Chief of the EC Tax Review and of IBFD's World Tax Journal until his retirement as Academic Chairman of IBFD.



HEIN VERMEULEN is a Professor at the Faculty of Law of the University of Amsterdam and a researcher at the Amsterdam Centre for Tax Law (ACTL). His research focuses on the influence of EU and International Law on national Tax regimes for Collective Investment Vehicles (CIVs), including Real Estate Investment Trusts (REITs). He also examines possible European harmonisation of national Tax regimes for CIVs and REITs. He lectures on Corporate and International Tax Law and is chair of the Tax Law Programme Committee of the Faculty of Law. He works for PricewaterhouseCoopers and is the editor of the book *The Tax Treatment of CIVs and REITs* [IBFD 2013] and the tax handbook on the Dutch Fiscal Investment Institution [De fiscale beleggingsinstelling, Kluwer Law, 2012]. He has published various articles in national and international academic journals and is the editor of *Derivatives & Financial Instruments*.

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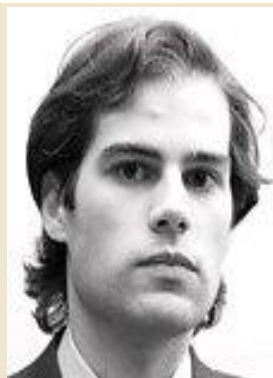


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JOSÉ ALMEIDA FERNANDES is a Tax Lawyer at Semapa – Sociedade de Investimento e Gestão, SGPS, SA, a Portuguese public holding company of an industrial group operating in the paper and pulp, cement and environment sectors. As part of his professional experience he practised Law at Morais Leitão, Galvão Teles, Soares da Silva & Associados and on secondment in the Amsterdam office of the Law firm Loyens & Loeff. In 2011 he was Deputy to Secretary of State for Tax Affairs of the XIX Portuguese Constitutional Government. He was a Member of the Portuguese Corporate Income Tax Reform Commission in 2013. He obtained a Law degree with a major in Law & Economics from Lisbon University Law School (2001) and furthered his academic qualifications with an Advanced LLM in International Tax Law from Leiden University (2007), where he graduated with honours and also served as a teaching assistant of the Leiden International Tax Center (ITC). He is a fellow of GREIT and a Research Associate of Centro de Investigação de Direito Europeu, Económico, Financeiro, e Fiscal (CIDEEFF).



MONICA GIANNI is an Assistant Professor at the David Nazarian College of Business and Economics at California State University Northridge. She was previously a partner at Davis Wright Tremaine LLP in Seattle, Washington, and is now associated with the firm as of-Counsel. She has taught at the University of Florida Levin College of Law, the University of Washington Graduate Tax Program, Seattle University Albers School of Business and Economics, Munster University, and the International Tax Center at Leiden University. Professor Gianni received a B.A. in Business Administration from Seattle University, summa cum laude, and a Law degree from the University of Notre Dame, where she was the recipient of the Judge Roger Kiley Fellowship. She received the Richard B. Stephens award for the outstanding graduate in the University of Florida LL.M. Graduate Tax Program. She is a lawyer admitted to the bar in Washington State and Texas and is a Certified Public Accountant.

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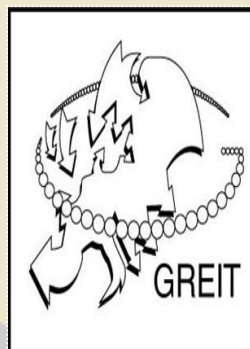
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which he is regarded as a top academic expert in various parts of the world.

PASQUALE PISTONE is the Academic Chairman of IBFD. He holds a Jean Monnet ad-personam Chair in European Tax Law and Policy at WU Vienna University of Economics and Business (Austria) and is Associate Professor of Tax Law at the University of Salerno (Italy). His main fields of expertise are European and International Tax law, in



PETER J. WATTEL is Professor of EU Tax Law at the University of Amsterdam and Advocate-General in the Hoge Raad der Nederlanden (Netherlands Supreme Court).

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RICHARD LYAL is a member of the Legal Service of the European Commission and was responsible for direct Taxation in that service for a number of years. He has been agent for the Commission in more than 350 cases before the EU courts, the EFTA Court and the European Court of Human Rights, mainly in the fields of competition, State aid and taxation (both direct and indirect). Author (with Paul Farmer) of EC Tax Law, OUP 1994.



RITA DE LA FERIA received her Law degree from the University of Lisbon, having specialised in Economic Law, and began her professional career as a Tax Consultant with Arthur Andersen, working in both their Lisbon and Dublin offices. She completed her PhD on EU VAT harmonisation at the Law School of the University of Dublin, Trinity College in 2006. Prior to joining Durham Law School, she worked at Oxford University, and before that held lecturing positions at both - Trinity College, Dublin and Queen's University Belfast. She has held / will hold visiting positions at New York University, Law School (2008); ATAX, University of New South Wales, Sydney (2009); Católica Global School of Law (2010-); Muenster University (2012-); Leiden University (2014-); and Robert D. Burch Center for Tax Policy and Public Finance, University of California, Berkeley (2015). .Coordination:

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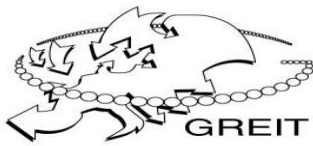
RITA SZUDOCZKY has a PhD from the Amsterdam Centre of Tax Law of the University of Amsterdam and works at Loyens & Loeff as a know-how Specialist. She lectures at the University of Amsterdam and International Tax Centre, Leiden University. Ms Szudoczky has been a speaker on several

seminars and conferences on International and European Tax Law and has written various articles and book contributions in these fields. Before starting her PhD research, she worked as a Senior Research Associate for IBFD International Tax Training and in the IBFD Knowledge Center as EU Tax Law Specialist. Before that, she worked as a legal associate in the Tax Department of Bercz & Andr k  Linklaters in Budapest. She has a Law degree from E tv s Lor nd University, Budapest, and LLM degrees in International Business Law from Central European University, Budapest, and in European Community Law and International Taxation from the University of Leiden, the Netherlands.



STEPHEN E. SHAY is a Professor of Practice at Harvard Law School. Before joining Harvard, he was Deputy Assistant Secretary for International Tax Affairs in the United States Department of the Treasury. Prior to re-joining the Treasury Department in 2009, he was a Tax partner for 22 years with Ropes & Gray, LLP. He served in the Office of

International Tax Counsel at the Department of the Treasury, including as International Tax Counsel, from 1982 to 1987. He has published scholarly and practice articles relating to International Taxation, and testified for Law reform before Congressional Tax-writing Committees. He has had extensive practice experience in the International Tax area and has been active in the American Bar Association Tax Section as a Council Director and Chair of the Committee on Foreign Activities of U.S. Taxpayers, in the American Law Institute as an Associate Reporter, in the American Tax Policy Institute as a member of the Board of Trustees, and in the New York State Bar Association Tax Section and the International Bar Association. Professor Shay is a 1972 graduate of Wesleyan University, and he earned his J.D. and his M.B.A. from Columbia University in 1976.



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WERNER HASLEHNER joined the Faculty of Law, Economics and Finance as Associate Professor for European and International Tax Law in February 2013. Before coming to Luxembourg, he worked as research assistant at the Department for Finance Law, Tax Law and Tax Policy, Johannes Kepler University Linz (2006-2009), as Assistant Professor at the same department (2009-2013) and as a post-doctoral Fellow at the London School of Economics (2010-2012). He specializes in International Tax Law, Tax policy and European Law, frequently publishing and lecturing on these topics in and outside Europe. He is also interested in the integration of economic and legal research, and holds a Master's degree in business and economics in addition to his legal education. His PhD thesis concerned the International and European Law framework for the non-discrimination of permanent establishments and was published by Linde in 2009. The thesis received several academic prizes, most notably the European Academic Tax Thesis Award, by the European Association of Tax Law Professors jointly with the EU Commission.

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