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The Course will be held in English
Limited availability of seats

Information & Application at:

carlasa@fd.ul.pt
ideff@fd.ul.pt
+351217962198

Advanced Intensive Course

The Relevance of Residence under Tax Treaties and EU Law (Direct Taxes)

Scientific Coordinators:

Prof. Dr. Ana Paula Dourado (IDEFF/Erasmus/FDUL)

Prof. Dr. Gustavo Lopes Courinha (IDEFF/FDUL)



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MARQUEZ
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FRASCOAL
JOSE DE MELO FREIRE
NOVO CODIGO
DE D

LECTURERS

Ana Paula Dourado is a Professor of Tax Law, International Tax Law & European Tax Law at the Faculty of Law of the University of Lisbon, since 2006. She has been visiting Professor of European Tax Law in other Universities and Institutes: ITC, University of Leiden, since 2007; Global Law School, Catholic University Lisbon, since 2009 (Programme Directors J. Weiler/M.P. Maduro); Levin College of Law, University of Florida, 2010; WU of Vienna, Winter semester 2010/11; Ministry of Finance Training Institute (MOFTI) Taipei, Taiwan, 2012; University of Neuchâtel, 2012/2013; ESAF, Brasília (1998); University Eduardo Mondlane (2006 & 2011), Maputo, Mozambique; Instituto de Ciências Sociais e Políticas, Cidade da Praia, Cabo Verde (2010). She has been co-organizing Executive Training Seminars & Associated Conferences on Global Fiscal Transparency and Tax Havens at the European University Institute/Florence, since 2011 (Global Governance Programme). She has drafted and negotiated tax reforms as tax expert at the legal department of the IMF (since 2003) and was a delegate for Portugal at the OECD and the EU. Published and edited several books in Tax Law, Comparative Law & European Tax Law. Correspondent for EC Tax Review, H&I, Member of the editorial board of INTERTAX, Revista de Finanças Públicas e Direito Fiscal, Vice-President of IDEFF, and Member of the Executive Board of EATLP.

Gustavo Lopes Courinha is a Professor of Tax Law & International Tax Law at the Faculty of Law of the University of Lisbon. He graduated (1999), obtained a Master's in Law (2003) and PhD in Tax Law (International Tax Law) (2012) at the Faculty of Law of the University of Lisbon. He has taught at the Faculty of Law since 2002, including the following courses: International Economic Law, Fiscal and Tax Law and Public Finance Law II.

He worked as a Lawyer at the law firm Raposo Subtil, Matos Esteves & Associados, between 1999-2004 and the law firm Caetano de Freitas & Associados, from 2004-2006. He teaches European Tax Law on the Postgraduate Course at the Catholic University of Portugal.

Francisco Cabral Matos graduated at the Faculty of Law University of Lisbon.

He did his Advanced LLM in International Tax Law at the ITC Leiden University.

He is a practitioner at a Law firm in Lisbon, since 2007, where he has been working in the fields of Company restructurings, International tax planning, Tax judicial process and EU Tax Law. He lectures Post-graduation courses at IDEFF, is a Teaching Associate at the ITC, Leiden University, and lectured at the Intensive Course on EU Tax Law (2012), Ministry of Finance Training Institute (MOFTI) Taipei, Taiwan.

SUMMARY OF THE TOPICS TO BE HANDLED

1) The meaning and scope of Article 4 para. 1 OECD MC

- Conditions
- Cross-reference to domestic law
- Erga omnes effect in case of loss of residency under a tax treaty

2) Tax treatment requirement of a qualified residence

- Loopholes in the classical model (manipulation of residence and treaty shopping)
- Additional conditions to benefit from a tax treaty

3) Exit taxes

- Comparison among different approaches (comparative law, tax treaties and EU) and recent developments

4) Residence in the EU - direct taxes

- Relevance of the residence in the EUCJ case law, in respect of different topics: residence of individuals, residence of companies, comparison test in respect of residents v. non residents, withholding taxes, credits, unilateral vs. the internal market approach

5) The meaning of residence under the EU Direct Tax Directives

- Analysis of the concept in the different Direct Tax Directives: consistency and consequences for the internal market

JANUARY 24

Registration: 15:45

16:00 Introduction to the course – Ana Paula Dourado

16:15-18:00 The meaning and scope of Article 4 para. 1 OECD MC – Gustavo Lopes Courinha

18:00-18:30 Coffee-break

18:30-20:00 Tax treatment requirement of a qualified residence – Gustavo Lopes Courinha

JANUARY 25

09:00-10:30 Exit taxes – Comparative law approach and tax treaty approach - Gustavo Lopes Courinha

10:30-11:00 Coffee-break

11:00-12:30 Exit taxes: EU approach - Gustavo Lopes Courinha

Lunch break

14:00-15:30 The meaning of residence in the case law of the European Court of Justice: comparison test and criteria, objective circumstances, subjective circumstances, personal income tax and property taxes – Ana Paula Dourado

15:30-16:00 Coffee break

16:00-17:30 The meaning of residence in the case law of the European Court of Justice: the case of withholding taxes applied to associated companies – Ana Paula Dourado

JANUARY 26

09:00-10:30 The meaning of residence under the EU Direct Tax Directives: The Parent / Subsidiary Directive, the Mergers Directive & the Interest/Royalty Directive – Francisco Matos

10:30-11:00 Coffee-break

11:00-12:30 The meaning of residence under the EU Direct Tax Directives: The Mutual Assistance Directive & the Savings Directive. Summary and conclusions – Francisco Matos