



International Tax Seminar on Special Tax Zones

Facultad Ciencias Jurídicas y del Trabajo. Universidad de Vigo
Consortio de la Zona Franca de Vigo. Zona Franca
Vigo, Pontevedra, Spain
28-29 April 2016

Director of the Seminar
Prof Ana María Pita Grandal, University of Vigo

Head of the Special Tax Zone Project
Prof Jan de Goede, IBFD

Research Group Coordinator
Prof Pasquale Pistone, IBFD

Proyecto DER2012-36687



Consello Social
Universidade de Vigo



Máster en Dereito de Empresa
Universidade de Vigo

Thursday, 28th April 2016. *Vigo Free Trade Zone Auditorium, Consorcio de la Zona Franca de Vigo, Área Portuaria de Bouzas, s/n 36208 Vigo Pontevedra*

- 09.00 – 09.15** **Welcome and Introduction**
Teresa Pedrosa, Chairman of Vigo Free Trade Zone
Ernesto Pedrosa, President of the Social Council, University of Vigo
Salustiano Mato, Rector of the University of Vigo
Ana María Pita Grandal, University of Vigo
- 09.15 – 09.30** **A topical introduction to the Goals of the Research Group and the Seminar**
Pasquale Pistone, Academic Chairman IBFD and Research Group Coordinator
- 09.30 – 11.00** **Tour de table with the illustration of the special tax zones**
Brazil (Gilberto Moreira Jr., Brazilian Tax Law Institute, IBDT),
China (Du Li, Fudan University),
Netherlands (Martijn Schippers, Erasmus University),
Poland (Aneta Nowak-Piechota, University of Łódź),
Russia (Danil Vinnitskiy, Ural State Law University, USLU),
South Africa (Jennifer Roeleveld, University of Cape Town),
Spain (Deborah Ramonde, Vigo Free Zone),
Uruguay (Addy Mazz, Universidad de la República Oriental)
Moderator: *Jan de Goede, IBFD*
- 11.00 - 11.30** **Coffee Break**
- 11.30 – 12.00** **Keynote Address: Concept**
Ana María Pita Grandal and Carmen Ruiz, University of Vigo
- 12.00 – 12.30** **Panel discussion**
Martijn Schippers, Erasmus University
João Nogueira, IBFD
Carmen Ruiz, University of Vigo
Mónica Siota, University of Vigo
Moderator: *Ana María Pita Grandal*
- 12.30 – 13.00** **Keynote Address: Constitutional Framework**
Addy Mazz, Universidad de la República Oriental
- 13.00 – 13.30** **Panel discussion**
Danil Vinnitskiy, USLU
Gilberto Moreira Jr., IBDT
Jaime Aneiros, University of Vigo
Moderator: *Addy Mazz*
- 14.30 – 15.00** **Keynote Address: Types of STZs**
Gilberto Moreira Jr., IBDT

- 15.00 – 15.30** **Panel discussion**
Martijn Schippers, Erasmus University
Francisco López, Provincial Delegate of Ministry of Economy and Finance
Soraya Rodríguez, University of Vigo
Moderator: *Gilberto Moreira Jr.*
- 15.30 – 16.00** **Keynote Address: International Tax Policy Issues and STZs**
Pasquale Pistone, IBFD &
Reuven Avi-Yonah, University of Michigan Law School
- 16.00 – 16.30** **Panel discussion**
Ziemowit Kukulski, University of Łódź
Addy Mazz, Universidad de la República Oriental
Carmen Ruiz, University of Vigo
Moderator: *Pasquale Pistone*
- 16.30 – 17.00** **Coffee Break**
- 17.00 – 17.30** **Keynote Address: The STZs from an International Tax Perspective**
Jan de Goede, IBFD
- 17.30 – 18.00** **Panel discussion**
Danil Vinnitskiy, USLU
Ziemowit Kukulski, University of Łódź
Maria Cruz Barreiro, University of Vigo
Moderator: *Jan de Goede*
- 18.00 – 18.30** **Keynote Address: STZs from the Global Business Perspective**
Antti Laukkanen, IBFD
- 18.30 – 19.00** **Panel discussion**
Pasquale Pistone, IBFD
Francisco López, Provincial Delegate of Ministry of Economy and Finance
Jaime Aneiros, University of Vigo
Moderator: *Antti Laukkanen*

Friday, 29th April 2016. Salón de Grados, Faculty of Legal and Labour Sciences, University of Vigo, 36310 Vigo Pontevedra. MEETING OF THE WORKING GROUP (SEMINAR FOR MEMBERS: INVITE ONLY)

- 09.00 – 09.45** **Defining the Research Questions and Output**
Moderator: *Pasquale Pistone*
- 09.45 – 10.30** **Defining the Working Packages and Their Content**
Moderator: *Jan de Goede*
- 11.00 – 12.00** **The Way Ahead and the Timeline**
Moderator: *João Nogueira*

General information

The concept Special Tax Zone (STZ) is used for very different kind of areas where tax regulations are more beneficial than in the generally applicable tax system of the surrounding jurisdiction or country. Special tax zones may be free trade zones (FTZ) within a certain economic development zone or the FTZs within the numerous economic development zones in China, or they may be called enterprise zones, free economic zones, free zones, tax-free zones, or similar. STZs may provide zero or low tax rates for corporate income tax, VAT or excise tax. The tax incentives may also be tax holidays, accelerated depreciation or incentives for research and development. These benefits are often limited for a certain period of time. Compared to pure tax havens, STZs rather intend to increase the well-being within the zone and the surrounding jurisdiction than provide tax advantages for foreign mailbox companies.

STZs are popular especially in developing countries. Increasing pressure from the OECD, the European Union and single countries on profit shifting and tax base erosion along with tax haven considerations (as well as claims of distortion from domestic non-STZ companies) may have an impact on the future of the STZ tax benefits.

Scientific Committee

Prof^a Ana María Pita Grandal, University of Vigo

Prof Jan de Goede, IBFD

Prof Pasquale Pistone, IBFD

Prof^a Addy Mazz, Universidad de la República Oriental del Uruguay

Organization

Prof^a Ana María Pita Grandal, University of Vigo

Dr Antti Laukkanen, IBFD

Prof^a Carmen Ruiz, University of Vigo

Prof Jaime Aneiros, University of Vigo

Prof^a Monica Siota, University of Vigo

Prof^a Soraya Rodriguez, University of Vigo

REGISTRATION

The session on Thursday, 28th, is free and open to university students and general public. Participation on Friday's seminar is by personal invitation only. In order to register for the seminar, please send an e-mail with your personal details (complete name, ID/Passport and occupation) to soraya.losada@uvigo.es Deadline for registration: April, 27th 14h00