

# INTERNATIONAL TAX COOPERATION –“UNITED NATIONS” LAST TRENDS–

THE UNITED NATIONS TAX  
CONVENTION & PROTOCOLS

ILLICIT CAPITAL MOVEMENTS

ARTIFICIAL INTELLIGENCE IN  
TAX ADMINISTRATIONS

GLOBAL CONFERENCE III – 2024  
PORTUGAL

A new GLOBAL TAX ORDER



A/RES/77/441

A/RES/78/442 – Report A/78/235

Liselott kana



Co-Chair of the International Tax Cooperation  
Committee of the United Nations



Nuno Barroso



President at PIT- Portuguese Tax and  
Customs Inspectors Trade Union



Eva Andrés-Aucejo



Full Professor of Financial and Tax Law  
University of Barcelona



Piergiorgio Valente



Chairman GTAP Global Tax Advisers  
Platform



Franco Roccatagliata



College of Europe, Brussels. Principal  
administrator in DG TAXUD (Former).



Ana Gomes



Member of the European Parliament between  
2004 and 2019, for the Socialist Party S&D  
Group



Carlos Proto



United Nations Tax committee member  
Director. Ministerio Economía de Argentina



Marcos Bravo



Coordinador of the Tax Planification  
Magister (MGPT)



Néstor Gabriel López



Ministerio de México



Marcio Verdí



Executive Secretary CIAT



Germán Pinto Perry (Mg.)



Magister Director Univ. Chile



Alfredo Collosa



Ministerio de Argentina



Elbano de Nuccio,  
Lilian Pimental,

Ignacio González,  
Alessandro Valenta,

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## Colloquium: 30 and 31 October

International tax cooperation, combating tax fraud, and  
customs evasion and avoidance

New trends in tax crime and how to combat it

### PROGRAM

Wednesday, 30<sup>th</sup> October

Opening (2,30 pm):

Filipe Teles: Representative of the Rectorate

Mara Madaleno: Director of GovCopp

Nuno Barroso: Portuguese Association of Tax Inspectors

Marcos Bravo: Comité Ejecutivo Conocimientos Tributarios Latinoamericanos (CTL).

#### 1. PANEL: The UNITED NATIONS Tax Convention: issues, challenges and the future steps (3 pm- 4.45 pm).

Speakers:

**Ana Gomes:** Member of the European Parliament between 2004 and 2019, for the Socialist Party S&D Group - Progressive Alliance of Socialists and Democrats. In the European Parliament, she was a member of the Special Committees of Inquiry into the CIA flights and the LuxLeaks scandal (TAX1 and 3). She was Vice-President of the Committees of Inquiry into the Panama Papers and the Paradise Papers (TAX3).

**Eva Andrés-Aucejo.** Full Professor of Financial and Tax Law of the University of Barcelona. Director of the Review of International and European Economic Law. Director of The Global Observatory network on International Tax Cooperation and Global Tax Governance (INTAXCOOP&GOV). Observer at the UN International Tax Committee (2019-2024) and at the UN Ad-Hoc Tax Committee (2024), consultant and researcher at the WB (HCBM). Consolidated expert on International Economic and Law Tax Policy.

**Liselott Kana (Mg.):** Co Chair Comité Fiscal de la Organización de las Naciones Unidas (ONU), Expert IN International Taxation.

**Carlos Protho.** Director de Relaciones Tributarias Internacionales Ministerio de Economía de Argentina. Experto en Fiscalidad Internacional y Miembro del Comité Fiscal de la ONU. Argentina.

**Franco Roccatagliata.** Professor at the College of Europe, Bruges since 2000. Mr Roccatagliata is currently a legal advisor on international tax matter for NGOs and public institutions. He worked for the European

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Commission from 1994 to 2022; first as a legal expert, then as member of cabinet (1997-2003: MARKET, portfolio: free movement of persons and services; COMP, portfolio: State aid) and finally as a principal administrator in DG TAXUD where he mainly dealt with fiscal aspects of European companies, relationships between international tax agreements and EU law, and taxation aspects of EU policy for development. In this capacity, he was also the delegate of the EU Commission in various international tax committees (OECD-CFA, UN-DESA). He previously worked as a legal advisor at the International Department of the Italian Ministry of Finance (1984-1994) and as a tax inspector in local tax offices (1978-1984).

Piergiorgio Valente. Chairman of the GTAP Global Tax Advisers Platform.

**Chair:** Eva Andrés-Aucejo

## 2. PANEL: International tax fraud and illicit movement of capitals (4.45- 5 pm-6,00 pm)

### Speakers:

**Mariano Giralt.** Financial Services, Tax & Digital Independent Advisor with extensive experience in securities services tax. Mariano was Managing Director at Bank of New York in London and Madrid, Director at JP Morgan in London and a tax lawyer in Cuatrecasas in Barcelona.

**Nuno Barroso.** President at APIT - Portuguese Tax and Customs Inspectors Trade Union.

**Alessandro Valente.** He is leading the International and Transfer Pricing arm at **Crowe UAE**. An experienced Tax adviser in the field of Direct Tax.

**Liliana Pimentel.** Assistant Professor in Accounting at the Faculty of Economics of the University of Coimbra. Scientific advisor of several Master's and Doctoral Theses, in the scientific area of Management, with special focus on Financial Accounting, Public Accounting and Management Accounting.

**Jorge Junior Marcelino.** He is a lawyer specializing in Wealth Planning, international taxation and foreign direct investment. He holds a PhD in Legal and Political Sciences from the University of Barcelona and the University of Sorbonne (Paris II) and a Master's in Tax Law, also from the University of Barcelona. Over the last few years, he has dedicated himself specially to studying international tax law, especially the role of offshore centers in this context. in the effective construction of international planning for operations or investments.

**Chair:** Miguel Viegas

## 3. PANEL: Digitalization of the Tax Administrations and Artificial Intelligence (6,00-7.30 pm).

### Speakers:



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Marcos Bravo (Chile). Docente y Coordinador Internacional del Magíster de Planificación Tributaria (MPGT) de la Universidad de Santiago de Chile y Comité Ejecutivo Conocimientos Tributarios Latinoamericanos (CTL), Chile.

Alfredo Collosa (Argentina). Alto funcionario de la Administración Tributaria Argentina. Docente e investigador en universidades argentinas y extranjeras, Argentina.

Néstor Gabriel López (Mexico). Miembro del Comité Ejecutivo de CTL, México. Miembro del Instituto Mexicano de Contadores Públicos Chipanecos

Ignacio González (Spain). currently working at the National Fraud Investigation Office and has also been a consultant for UNDP, IMF, GIZ, OECD, WHO, and EUROSTAT.

Mario Pires (Venezuela and Spain). Abogado, Licenciado en Administración. PhD (c) en la Universidad de Barcelona, España, Comité Ejecutivo de CTL Capítulo España.

Elbano de Nuccio (Italy). PhD in Business Administration Professor Associate Professor at LUM Giuseppe Degennaro, Libera Università Mediterranea di Bari

**Chair:** Marcos Bravo

**Closing:** Germán Pinto Perry Director Magíster Planificación y Gestión Tributaria de la Universidad de Santiago de Chile. 7.30 pm

**Thursday, 31 October (10:00 a.m.-12:00 p.m.)**

**Open lecture on the new challenges of cooperation in tax matters.**

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*Universidade de Aveiro (DCSPT)*  
*30 – 31 Out' 2024*

## **International tax cooperation, combating tax fraud, and customs evasion and avoidance** new trends in tax crime and how to combat it

**30<sup>th</sup> October | PANELS (Room: 12.1.1)**

14H30 – 19H30

- ✓ The United Nations Tax Convention: issues, challenges and the future steps
- ✓ International tax fraud and illicit movement of capitals
- ✓ Digitalization of the Tax Administrations and Artificial Intelligence

**31<sup>th</sup> October | OPEN LECTURE (Room: 12.3.11)**

10H00 – 12H00

Illicit Financial Flows, Tax Evasion in Financial Services and Offshore financial centers

### Invited Speakers

Alessandro Valente  
Alfredo Collosa  
Ana Gomes  
Carlos Protho  
Elbano de Nuccio  
Eva Andrés-Aucejo  
Germán Pinto Perry  
Ignacio González  
Jorge Junior Marcelino

Liliana Pimentel  
Liselott Kana  
Marcos Bravo  
Mariano Giralt  
Mario Pires  
Miguel Viegas  
Néstor Gabriel López  
Nuno Barroso  
Piergiorgio Valente

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