

# 2<sup>nd</sup> International Tax Seminar on Special Tax Zones

## Invitation & programme

### Director of the Seminar

Prof. Ton Stevens, Erasmus School of Law

### Coordinator of the Seminar

Martijn Schippers, Erasmus School of Law

### Head of the Special Tax Zone Project

Prof. Jan de Goede, IBFD

### Research Group Coordinator

Prof. Pasquale Pistone, IBFD



10-12 April 2017  
Rotterdam, The Netherlands

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# Invitation

REGISTER NOW

Dear Mr/Ms,

The Erasmus University Rotterdam is committed to the continuing internationalisation of its activities. The Erasmus School of Law, one of the seven faculties of the Erasmus University, is therefore delighted to organize and invite you to attend the second International Seminar on Special Tax Zones from 10 until 12 April 2017 in Rotterdam.

We would like to welcome you to Rotterdam on Tuesday 11 April 2017 to participate in the STZ-seminar on the campus of the Erasmus University Rotterdam. The seminar is free of charge. Participants are eligible for Permanent Education (PE) points. Regarding the eligibility for the PE points for this seminar, we will charge a small fee for the administrative processing (€50). More details will be provided in our confirmation mail. To register for the seminar please surf to our [website](#).

If you want to make use of overnight stays, we could recommend Hampshire Hotel - Savoy Rotterdam\*\*\*\* as they offer a special discount. Reservations can be made by sending an e-mail to [info.savoy@hampshire-hotels.com](mailto:info.savoy@hampshire-hotels.com). Please mention "Special Tax Zone Seminar EUR" to become eligible for the special price of 99 EUR incl. breakfast p.p.n.

For both practical matters concerning the STZ seminar and substantive questions related to the STZ seminar, please contact both the Coordinator of the STZ seminar, Martijn Schippers ([schippers@law.eur.nl](mailto:schippers@law.eur.nl)) and IBFD's Project Manager, Antti Laukkanen ([a.laukkanen@ibfd.org](mailto:a.laukkanen@ibfd.org)).

By way of conclusion, we would like to thank our knowledge partner European Fiscal Studies Foundation (EFS), the Tax Department of the Erasmus School of Law (ESL), the ESL research programme "Fiscal autonomy and its boundaries" and the Dutch branch of IFA (Dutch Association for International Tax Law), for providing funding for this seminar.

We look forward to welcoming you to Rotterdam!

Kind regards,



**Prof. Ton Stevens**  
Director of the STZ-  
Seminar



**Martijn Schippers**  
Coordinator of the STZ-  
Seminar



# Special Tax Zones

The concept *Special Tax Zones* (STZ) applies to 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 given *economic development zone*, such as the FTZ within Madeira's special regime, or the FTZs within the numerous economic development zones in China, they may also be called *enterprise zones*, *free economic zones*, *free zones*, *tax-free zones*, or similar. STZs provide various tax incentives such as no or low *corporate income tax* (CIT), *value added tax* (VAT) or *excise tax*, tax holidays, accelerated depreciation, and incentives for research and development, often for a limited period of time. Tax havens may belong to STZs, if the tax haven regime is one part of a larger jurisdiction or country, but not the whole jurisdiction itself, such as Monaco, Luxembourg or Cayman Islands. STZs commonly involve real business activities such as manufacturing, logistics, port, trade and business services companies with local employees, they focus on development of the area, and their rules and operations are transparent.

IBFD's collaborative research project on STZs involves 11 universities and research institutions across 6 continents. The institutions involved include Erasmus University Rotterdam (The Netherlands), University of Łódź (Poland), University of Vigo (Spain), Ural State Law University (Russia), Koç University (Turkey), Fudan University (China), University of Cape Town (South Africa), University of Michigan Law School (The United States), IBDT (Brazil), University of the Republic (Uruguay) and ICDT (Colombia). In addition to the countries of these participants, the project scope includes STZs in Aruba, Canada, Curaçao, Honduras, Madagascar, Nigeria, Panama and the United Arab Emirates.

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The first International Tax Seminar on Special Tax Zones was hosted by Vigo Free Trade Zone and the University of Vigo in April 2016. Erasmus University Rotterdam will kindly host the second seminar in April 2017. The first output of the project, an in-depth research paper on STZs, will be published in due course. The topical studies to be presented in Rotterdam will be developed into a second project publication.

Kind regards,  
IBFD's Special Tax Zones project management



**Prof. Jan de Goede**  
Head of the Special Tax Zones Project



**Prof. Pasquale Pistone**  
Research Group Coordinator



**Dr. Antti Laukkanen**  
IBFD Project Manager



# Programme

Tuesday - 11 April 2017

*International Tax Seminar on Special Tax Zones (Location: Erasmus Paviljoen)*

08.30 - 09.00

**Seminar registration**

09:00 - 09.20

**Welcome and introduction**

Prof. Susan Stoter, Dean of ESL

Prof. Sigrid Hemels, Head of the Tax Law Department of ESL and programme leader of the ESL research programme Fiscal autonomy and its boundaries



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Prof. Pasquale Pistone, Academic Chairman IBFD and Research Group Coordinator

Prof. Jan de Goede, Senior Principal IBFD and Head of the STZ-project

Prof. Ton Stevens, Erasmus School of Law and Director of the Seminar

09.20 - 10.15

**Theme 1 - The concept of Special Tax Zones**

*Key note speaker*

Prof. Ana Maria Pita Grandal, University of Vigo

*Panel discussion*

Dr. Juan David Barbosa, Universidad Javeriana

Prof. Jennifer Roeleveld, University of Cape Town

Martijn Schippers, Erasmus School of Law / EFS

Prof. Ana Maria Pita Grandal, University of Vigo (moderator)





10.15 - 11.15

## Theme 2 - Types of Special Tax Zones

### *Key note speaker*

Dr. Gilberto de Castro Moreira Jr., IBDT

### *Triva - An STZ within a non-tax jurisdiction*

Ilona van den Eijnde, Erasmus School of Law

### *Panel discussion*

Dr. Ziemowit Kukulski, University of Łódź

Prof. Ton Stevens, Erasmus School of Law / EFS

Dr. Gilberto de Castro Moreira Jr., IBDT (moderator)

11.15 - 11.30

## Coffee break



11.30 - 12.30

## Theme 3 - Special Tax Zones and constitutional issues

### *Key note speaker*

Prof. Addy Mazz, Universidad de la República Oriental

### *Panel discussion*

Prof. Du Li, Fudan University

Prof. Pasquale Pistone, IBFD

Prof. Danil Vinnitskiy, Ural State Law University

Prof. Addy Mazz, Universidad de la República Oriental (moderator)

12.30 - 13.30

## Lunch

13.30 - 14.30

## Theme 4 - Tax Policy and Special Tax Zones



*Key note speaker*

Prof. Pasquale Pistone, Academic Chairman IBFD and Research Group Coordinator

*Trivia - Tax incentives in the creative world, an STZ perspective*

Prof. Sigrid Hemels, Head of the Tax Law Department of ESL and programme leader of the ESL research programme Fiscal autonomy and its boundaries

*Trivia - Tax incentives in developing countries, an STZ perspective*

Dr. Maarten de Wilde, Erasmus School of Law / EFS

14.30 - 15.30

**Theme 5 - Special Tax Zones and tax treaties**

*Key note speaker*

Prof. Jan de Goede, IBFD



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*Panel discussion*

Prof. Ton Stevens, Erasmus School of Law / EFS

Prof. Danil Vinnitskiy, Ural State Law University

Ciska Wisman, Erasmus School of Law

Prof. Jan de Goede, IBFD (moderator)

15.30 - 16:00

**Refreshment break**

16.00 - 17.00

**Theme 6 - Special Tax Zones, WTO and non-tax treaties**

*Key note speaker (via Skype)*

Prof. Reuven Avi-Yonah, University of Michigan Law School

*Panel discussion*

Prof. Walter de Wit, Erasmus School of Law / EFS

Dr. Juan David Barbosa, Universidad Javeriana

Prof. Danil Vinnitskiy, Ural State Law University

Prof. Reuven Avi-Yonah, University of Michigan Law School (moderator)



17.00 - 18.30

**Theme 7 - Effectiveness and efficiency and Special Tax Zones**

*Key note speakers*

Prof. Du Li (Governments), Fudan University

Dr. Antti Laukkanen (Corporations), IBFD

*Panel discussion*

Prof. Jennifer Roeleveld, University of Cape Town

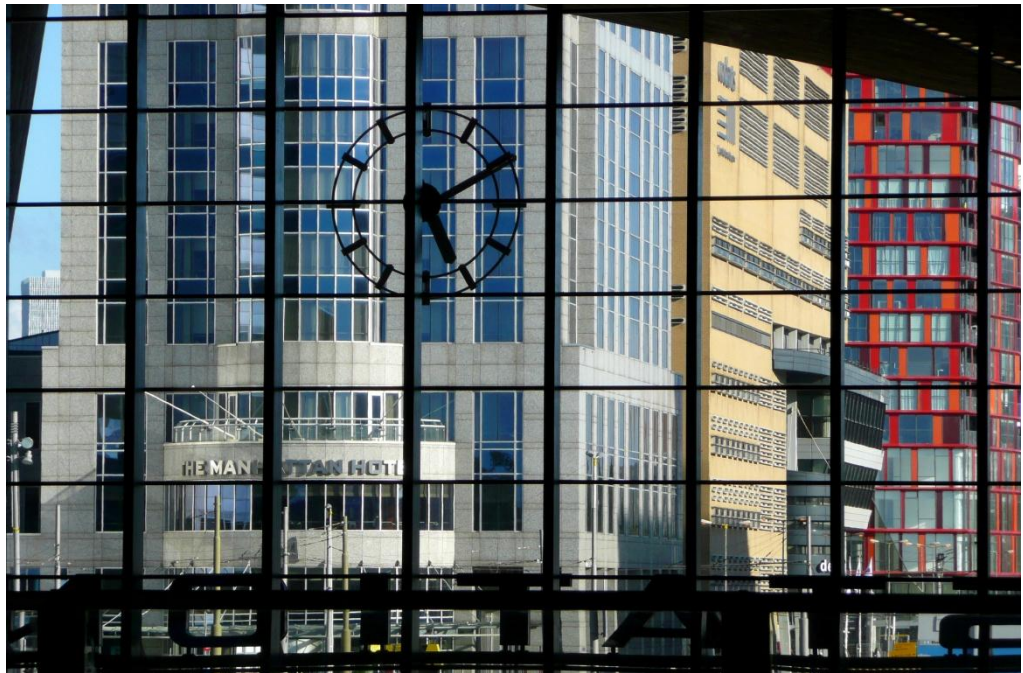
Prof. Sigrid Hemels, Erasmus School of Law / EFS

Dr. Maarten de Wilde, Erasmus School of Law / EFS

Prof. Du Li, Fudan University (moderator)

18.30 - 19.30

**Closing of the Seminar & Drinks**



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# Research members



**Dr. Jaime Aneiros Pereira**  
University of Vigo

Spain, Canary Islands



**Dr. Juan David Barbosa**  
Universidad Javeriana

Colombia



**Dr. Gilberto de Castro Moreira Junior**  
IBDT

Brazil



**María Cruz Barreiro Carril**  
University of Vigo

Spain, Canary Islands



**Benjamin Cubides**  
Norton Rose

Colombia



**Ilona van den Eijnde**  
Erasmus School of Law

UAE



**Flora Ferreira de Almeida**  
IBDT

Brazil



**Prof. Jan de Goede**  
IBFD

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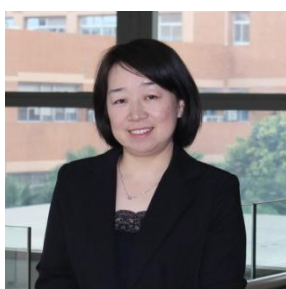


**Prof. Sigrid Hemels**  
Erasmus School of Law / EFS

The Netherlands



**Dr. Antti Laukkanen**  
IBFD



**Prof. Du Li**  
Fudan University

China



**Dr. Ziemowit Kukulski**  
University of Łódź

Poland





**Prof. Addy Mazz**  
Universidad de la  
República Oriental

Uruguay



**Aneta Nowak-  
Piechota**  
University of Łódź

Poland



**Prof. Pasquale  
Pistone**  
IBFD



**Prof. Ana Maria Pita  
Grandal**  
University of Vigo

Spain, Canary  
Islands



**Julian Lopez  
Ramirez**  
Deloitte

Aruba and Curacao



**Prof. Jennifer  
Roeleveld**  
University of Cape  
Town

South Africa, Nigeria  
and Madagascar



**Martijn Schippers**  
Erasmus School of  
Law / EFS

The Netherlands



**Dr. Arjen Schep**  
Erasmus School of  
Law

The Netherlands



**Prof. Luís Eduardo  
Schoueri**  
University of Sao  
Paulo

Brazil



**Prof. Ton Stevens**  
Erasmus School of  
Law / EFS

The Netherlands



**Prof. Reuven Avi-  
Yonah**  
University of  
Michigan Law  
School

The United States,  
Canada, Panama  
and Honduras



**Illya Ruckov**  
Ural State Law  
University

Russia



**Martin Vallespinos**  
University of  
Michigan Law  
School

The United States,  
Canada, Panama  
and Honduras



**Prof. Danil  
Vinnitskiy**  
Ural State Law  
University

Russia



**Dr. Craig West**  
University of Cape  
Town

South Africa, Nigeria  
and Madagascar



**Dr. Maarten de  
Wilde**  
Erasmus School of  
Law / EFS

The Netherlands



**Ciska Wisman**  
Erasmus School of  
Law

The Netherlands



**Prof. Walter de Wit**  
Erasmus School of  
Law / EFS

The Netherlands



**Prof. Billur Yalti**  
Koç University

Turkey



# Rotterdam and its university

## The city of Rotterdam

With a population of over 600,000, Rotterdam is the second largest city in the Netherlands and the centre of the Rotterdam-The Hague metropolis. Its inhabitants having over 170 different nationalities Rotterdam is a truly multicultural city. From Brazilian, Polish and Iranian restaurants to African and Asian supermarkets: you will find it in Rotterdam.

Rotterdam is famous for its port, the largest of Europe. The River Maas runs through the 'skyscraper city' with its innovative, and avant-garde architecture. Behind the modern skyline, you'll find a nice, even 'cosy' historic city centre.

Its international character is also reflected in the cultural activities of the city. International art is exhibited in the Boijmans van Beuningen Museum and the Kunsthal. In January you can watch movies from all around the world during the International Film Festival. In summer you can enjoy the Summer Carnival and the North Sea Jazz festival.



## The Erasmus University Rotterdam

Erasmus University Rotterdam is a global top-100 research university. In international classrooms ambitious students prepare for an excellent career.

Erasmus University Rotterdam is one the biggest universities of the Netherlands with a student population of 23,000 and a research community of circa 1,400. On the lively and modern campus, students are constantly encouraged to develop their talents and meet their ambition in an international classroom with more than 100 nationalities. Its intensive, career-orientated and research-driven studies are offset by an excellent student life in the dynamic and diverse city of Rotterdam. The research at Erasmus University has strong focus on societal impact in the areas of health, wealth, governance and culture.



Erasmus University Rotterdam. Make it happen.





# Partners

## ESL Tax Law Department

The Tax Law Department is one of the departments of the Erasmus School of Law (ESL). The Department offers both academic Bachelor's and Master's as well as post-graduate education and trainings (Cursus Register Belastingadviseur).

Fiscal Autonomy and its Boundaries is the research programme of the Tax Law Department. The programme aims to provide for thorough tax research and to make a relevant contribution both to the academic body of knowledge and society. Prof. Sigrid Hemels is the programme leader of the research programme.

The programme started on 1 January 2008. Currently the research programme consist of 4.63 FTEs. However, over 35 researchers are engaged in the research programme who, on a yearly basis, accounts for more than 35 academic publications and 150 professional publications. The most important publications can be found on The Tax Law Department Blog (<http://etld.blogspot.nl/>).

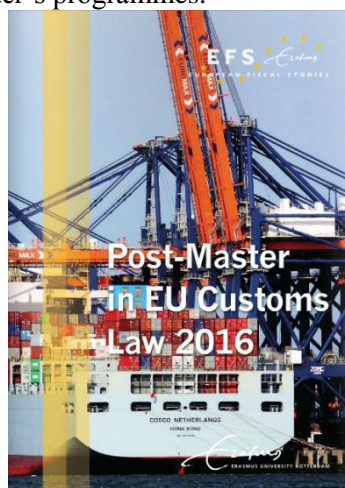
## European Fiscal Studies Foundation

The European Fiscal Studies Foundation (EFS) is a partnership between the tax departments of the Erasmus University Rotterdam's Schools of Law and Economics.

EFS has been a leading education and research institute in the fields of indirect taxes -VAT and customs duties- and direct taxes -personal, corporate and source taxation- in a European and wider international context for over 25 years. EFS aims to pursue and promote academic education and research exploring the implications of international, and particularly EU, law for national tax systems. As well as regularly hosting academic symposia, conferences and lectures, we offer a wide range of post-master programmes and summer courses.

EFS organises three post-master's programmes.

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EFS programmes are taught by renowned professors and guest speakers, whose experience and reputation in their specialised fields guarantee high educational standards. The programmes are designed for tax specialists with several or more years of professional experience, with the diversity in the backgrounds of participants and speakers making EFS a unique network platform for exchanging knowledge.

## Dutch IFA branch

The Nederlandse Vereniging voor Internationaal Belastingrecht (Dutch Association for International Tax Law) is a non-profit organisation existing in its current form since 3 February 1968 (previously named De Nederlandse Groep der International Fiscal Association). It operates as the Dutch branch of the International Fiscal Association (IFA). The International Fiscal Association (IFA) was established in 1938 with its headquarters in the Netherlands. It is the only non-governmental and non-sectoral international organisation dealing with fiscal matters. For general information on IFA, please refer to the IFA website.

The Dutch branch of IFA currently has approximately 500 individual and 85 corporate members. Members of the Dutch branch of IFA are tax advisors/tax lawyers, in-house tax counsels, academics,

policy experts of the Ministry of Finance, officials working at the Dutch tax authorities, tax judges and other tax professionals, all with an interest in international taxation and working in or from The Netherlands. There is a separate branch for Curaçao and Aruba.

Members of the Dutch Association for International Tax Law are automatically members of IFA and their membership fees payable to the Dutch Association for International Tax Law include membership fees for IFA. Members are admitted by the general members meeting on a recommendation of the board. Please refer to the Membership section for more information and application.

The main activities of the branch are the preparation and submission of branch reports to IFA in preparation for the annual congress that IFA organises and the organisation of seminars and bilateral or multilateral meetings with other IFA branches, all on subjects of international taxation. Every Spring there is an annual meeting of members of the association, in which an outline of the branch reports for next year's annual IFA Congress are discussed. The draft reports will be discussed in a Branch meeting to be held in Autumn.

The association established a committee (the Dutch YIN Committee; Young IFA Network) in 2010 which organises regular meetings for YIN and future YIN members. Some of these meetings are also accessible to regular members of the Dutch IFA branch. Please refer to the YIN section on this website.

The Dutch branch organised IFA Congresses in 1939, 1947, 1955, 1969, 1988 and 2006.



# Locations

## Hampshire Hotel - Savoy Rotterdam\*\*\*\*



### Description

Hampshire Hotel – Savoy Rotterdam is the perfect place to stay. Comfortable and very central in the heart of Rotterdam, it is easy to access by car, train, tram and boat. And all the tourist attractions are within reach; the Markshal, the Kubuswoningen by Piet Blom, Blijdorp Zoo, the Euromast, Kunsthal Rotterdam, Museum Boijmans Van Beuningen and the Maritiem Museum Rotterdam. Hotel – Savoy Rotterdam is located close to the Oude Haven. Here you can enjoy sitting at a pavement café during the day and visit one of the busy pubs and restaurants in the evening.

### Address

Hampshire Hotel - Savoy Rotterdam\*\*\*\*  
Hoogstraat 81  
3011 PJ Rotterdam  
The Netherlands

### Contact information

(T) + 31 (0) 10 413 9280  
(@) [info.savoy@hampshire-hotels.com](mailto:info.savoy@hampshire-hotels.com)  
(W) <https://www.hampshire-hotels.com/hampshire-hotel-savoy-rotterdam>

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## Erasmus Paviljoen



### Description

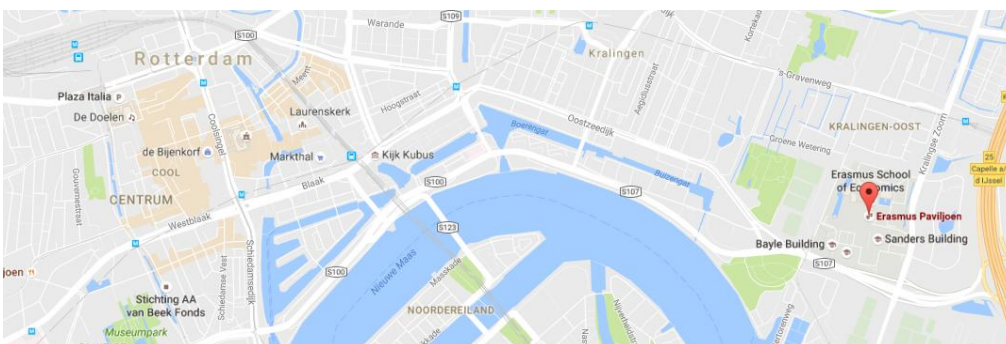
The Erasmus Paviljoen is the vibrant meeting point in the heart of the campus of the Erasmus University Rotterdam. Students, employees and visitors can meet each other through an inspiring programme of science, art, culture and society. The Paviljoen offers a podium for a broad scale of subjects and events and has a theatre, grand cafe, foyer, study- and workplaces. The Erasmus Paviljoen is the place to be both throughout the day, and after class and work.

### Address

Erasmus Paviljoen  
Burgemeester Oudlaan 350  
3062 PA Rotterdam  
The Netherlands

### Contact information

(T) + 31 (0) 10 408 97 46  
(@) [info@erasmuspaviljoen.nl](mailto:info@erasmuspaviljoen.nl)  
(W) <http://www.erasmuspaviljoen.nl/site/en/>





# Directions

## Direction to Hampshire Hotel - Savoy Rotterdam

Rotterdam The Hague Airport, Netherlands

### Direction

Rotterdam The Hague Airport

Rotterdam Airportplein 60, 3045 AP Rotterdam

- |  |                 |
|--|-----------------|
| • Take Vliegveldweg to Doenkade/N209                               | 4 min (1.2 km)  |
| • Take A13, Stadhoudersweg, S112 and S100 to Hoogstraat in Centrum | 15 min (7.8 km) |
| • Turn left onto Hoogstraat (Destination will be on the left)      | 52 s (150 m)    |

Hampshire Hotel - Savoy Rotterdam

Hoogstraat 81, 3011 PJ Rotterdam

**Distance from Hotel:** 10 km.

Type	Typical Minimum Charge	Drive time
Public transport	2.06 EUR	41 min
Taxi	30.00 EUR	20 min

Schiphol (Amsterdam), Netherlands

### Direction

Amsterdam Airport Schiphol

- |   |                  |
|---|------------------|
| • Get on A4   | 3 min (2.2 km)   |
| • Continue on A4 to Noord, Rotterdam                                      | 33 min (54.8 km) |
| • Continue on Stadhoudersweg. Take S112 and S100 to Hoogstraat in Centrum | 11 min (3.8 km)  |

Hampshire Hotel - Savoy Rotterdam

Hoogstraat 81, 3011 PJ Rotterdam

**Distance from Hotel:** 60 km.

Type	Typical Minimum Charge	Drive time
Public transport	12.30 EUR	41 min
Taxi	60.00 EUR	20 min

Zaventem (Brussels), Belgium

### Direction

Brussels Airport

Leopoldlaan, 1930 Zaventem, Belgium

- |  |                |
|--|----------------|
| • Head east on Leopoldlaan   | 5 min (1.6 km) |
| • Follow E19 and A16 to Abram van Rijckevorselweg in Zuid-Holland, |                |



- Nederland. Take exit 24t/m26-Capelle aan den IJssel from A16/E19 1 h 16 min (134 km)
- Continue on Abram van Rijkevorselweg. Take Maasboulevard/S107 to Hoogstraat in Centrum, Rotterdam 9 min (3.8 km)

*Hampshire Hotel - Savoy Rotterdam*  
*Hoogstraat 81, 3011 PJ Rotterdam*

**Distance from Hotel: 150 km.**

Type	Typical Minimum Charge	Drive time
Public transport	35.60 EUR	120 min
Taxi	300.00 EUR	100 min

## Direction from Hampshire Hotel - Savoy Rotterdam to Erasmus Paviljoen

### Direction

*Hampshire Hotel - Savoy Rotterdam*  
*Hoogstraat 81, 3011 PJ Rotterdam*

- Head northeast on Hoogstraat toward Kipstraat 2 min (350 m)
- Take Oostzeedijk, Willem Ruyslaan, Oudedijk and 's-Gravenweg to Burgemeester Oudlaan in Kralingen - Crooswijk 7 min (2.7 km)
- Turn right onto Burgemeester Oudlaan 2 min (500 m)

*Erasmus University Rotterdam*  
*Burgemeester Oudlaan 50, 3062 PA Rotterdam*



