

**International Joint Seminar for Tax Law Students**

**First Edition**

*Guidance by Means of Taxation and Global Change*

*Steuern durch Steuern und globale Veränderungen*

*Impuestos con fines extrafiscales y Cambio Global*

Madrid, February 11-12, 2010



**Universidad Nacional de Educación a Distancia**  
Departamento de Derecho de la Empresa



**Heinrich-Heine-Universität Düsseldorf**  
Lehrstuhl für Unternehmenssteuerrecht



**Universidad Complutense de Madrid**  
Instituto Universitario de Ciencias Ambientales



**Ministerio de Economía y Hacienda**  
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# Academic Program

<b>Thursday, February 11, 2010</b> <b>Conference Room “A” Faculty of Law Universidad Nacional de Educación a Distancia</b> <b>c/ Obispo Trejo 3, [M] Ciudad Universitaria</b>	
9:30 am	Words of Welcome by the Dean of the Faculty of Law Prof. Dr. María Rosa Martín Minguijón  Opening of the Seminar by Prof. Dr. Klaus-Dieter Drüen and Prof. Dr. Pedro M. Herrera
	<b>General Topic (Function of Taxes: Funding v. Guidance)</b>  <b>Finanz- und Ordnungssteuern als Elemente des verfassungsrechtlichen Steuerbegriffs</b>  <b>Función de los impuestos: recaudación y fines extrafiscales</b>
10:00 am	Ms. Sandra Skrzypczyk - Different elements of the constitutional term “taxes”
10:15 am	Ms. Marta Zuloaga – Legal framework of non-fiscal taxes, charges and special contributions (“Beiträge”)
10:30 am	Mr. Christian Dörre - Comparison between fiscal and guiding tax provisions
10:45 am	Prof. Dr. María Luisa Fernández de Soto – Incentives on ordinary taxes
11:00 am	Discussion
11:30 am	Coffee Break
	<b>General Topic (Constitutional Legitimacy of Guidance by Means of Taxation)</b>  <b>Verfassungsrechtliche Zulässigkeit der Lenkung durch Steuern</b>  <b>Constitucionalidad de los impuestos con fines extrafiscales</b>
11:45 am	Ms. Isabela Fernández and Mr. Javier Martín – Spanish Constitutional Framework
12:00 am	Mr. Jochen Mundfortz - “Guiding” taxes and the ability-to-pay-principle - a contradiction?
12:15 pm	Discussion
	<b>General Topic (Formal Requirements for Guiding Tax Provisions)</b>  <b>Formelle Voraussetzungen für steuerliche Lenkungsnormen</b>  <b>Requisitos formales de las normas con fines extrafiscales</b>
12:45 pm	Ms. Andrea Thelen - Different kinds of guiding tax provisions
13:00 pm	Mr. Alexander auf dem Keller -Who is in charge? - Guiding tax provisions and legislative powers
13:15 pm	Mr. Álvaro del Blanco – Environmental Taxing Powers under Spanish Law
13:30 pm	Final Remarks and Discussion  Prof. Dr. Ana Yábar, Chair of the Spanish Scientific Comitee of IHDP

14:00	Lunch at the University Mensa
<b>Friday, February 12, 2010</b>	
	<p><b>Particular Topic (Legitimacy of so-called “Special Levies”)</b></p> <p><b>Die Zulässigkeit von Sonderabgaben mit Finanzierungs- und Lenkungsfunktion</b></p> <p><b>Posibilidad de establecer tributos especiales (impuestos cuya recaudación se destina a finalidades relacionadas con el sector gravado)</b></p>
9:30 am	Dr. Estrella Gutiérrez – Taxing the Spanish Audio-Visual Sector: levies on “private copies” and financial scheme of the Spanish National Corporation for Radio-Television
9:45 am	Discussion
	<p><b>Particular Topic (Ecotaxes in the Light of the Jurisdiction of the Constitutional Court)</b></p> <p><b>Ökosteuern im Spiegel der Rechtsprechung des Bundesverfassungsgerichts –</b></p> <p><b>Los impuestos ambientales a la luz de la Jurisprudencia Constitucional</b></p>
10:15 am	Mr. Mario-Lucian Hilgers - Ecotaxes and the principle of equality in tax burden
10:30 am	Ms. Lucía Ballesteros – Forestry Taxation and Environmental Protection
10:45 am	Ms. Eva Sánchez – Ecotaxes and Constitutional Principles
11:00 am	Discussion
11:30 am	Coffe Break
	<b>Particular Topic (Tax Incentives for Research &amp; Development Costs)</b>
11:45 am	Presentation Borja Rivas – R&D incentives: a European viewpoint
12:00 am	Presentation Sören Lehmann - The „Patent Box„ as tax incentive for R&D activities
12:15 am	Discussion
<b>12:45 pm</b>	<p>Prof. Dr. Marta Montero – Fostering Co-operatives through Tax Incentives: a Spanish Perspective</p> <p>Prof. Dr. Jesús Rodríguez – Concluding Remarks</p>

### Facultad de Derecho de la UNED

