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**Jorge Juan Milla Ibáñez**

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## Work experience

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### **Universitat de València, Assistant professor**

01/2022 - CURRENT. Valencia (Spain)

Taxation lecturer in the Bachelor in Law, Bachelor in Business Administration, and Bachelor in Criminology.

### **Universitat de València, Teaching fellow**

10/2020 - 01/2022. Valencia (Spain)

Taxation lecturer in the Bachelor in Law, Bachelor in Business Administration, and Bachelor in Criminology.

### **Universidad Europea de Valencia, Lecturer**

09/2017 - 01/2022. Valencia (Spain)

Taxation and financial accounting lecturer in the Bachelor in Business Administration, Bachelor in International Relations, and the Master's Degree in Administrative Management.

Director of the Master's Degree in Administrative Management from 2018 to 2022.

### **Universidad Católica de Valencia, Lecturer**

10/2013 - 01/2022. Valencia (Spain)

Taxation lecturer in the Master's Degree in Administrative Management.

Director of the Master's Degree in Administrative Management from 2015 to 2018. Director of Graduate Studies and Academic Quality from 2016 to 2017.

Member of the Quality Commission of the School of Law from 2016 to 2018.

### **Ranking Consultores, S.L. (Valencia, Spain), Lawyer**

10/2018 - 01/2022. Valencia (Spain)

Taxation legal advice.

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**BDO (Valencia, Spain), Lawyer**

09/2006 - 09/2008. Valencia (Spain)

Taxation legal advice.

**Grupo J3V (Valencia, Spain), Lawyer**

09/2001 - 08/2006. Valencia (Spain)

Taxation legal advice.

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**Education and training**

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**Erasmus Fiscal Studies at Erasmus University Rotterdam,  
Post-Master in EU Customs Law**

2023. Rotterdam (The Netherlands)

**Universitat de València, PhD in Law, 1st cum laude with  
international mention**

2013. Valencia (Spain)

**UNED, MPhil**

2010. Madrid (Spain)

**Universitat de València, LLM & LLB**

2001. Valencia (Spain)

**University of Wolverhampton, Bachelor (Hons) in Business  
Administration**

1997. Wolverhampton (United Kingdom)

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**Language skills**

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Mother tongue(s):

Spanish , Catalan

Other language(s):

English

LISTENING C1 READING C1 WRITING C1

SPOKEN PRODUCTION C1 SPOKEN INTERACTION C1

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**Digital skills**

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Microsoft Office

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**Publications**

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Giangiacomo D'Angelo; Federico Tarini; Walter de Wit; Martijn Schippers; Santiago Ibañez Marsilla; Jorge Juan Milla Ibáñez; Hans-Michael Wolfgang; Benedikt Wemmer. Interplay Between Customs Calculation and Transfer Pricing in the European Union: General Observations and Administrative Practices in Four Countries

After the Hamamatsu Case. World Customs Journal. 17 - 1, INCU, 2023.

Type of production: Scientific paper      Format: Journal

The statute of limitation in case of customs criminal offences in the EU. A comparative study. Global trade and customs journal. 18 - 6, Wolters Kluwer, 2023.

Type of production: Scientific paper      Format: Journal

Análisis de la tributación y contabilidad de los promotores en las iniciativas de crowdfunding en España. Estudio comparativo del marco legal en China, Reino Unido, Estados Unidos y Australia. Quincena Fiscal. 1-2, pp. 111 - 134. Thomson Reuters, 2021.

Type of production: Scientific paper      Format: Journal

El intercambio de información y la consideración de paraíso fiscal de un Estado miembro. Los casos las repúblicas de Malta y Chipre. Documentos. 8, pp. 83 - 90. Instituto de Estudios Fiscales, 2014.

Type of production: Scientific paper      Format: Journal

Canary Islands Special Zone (ZEC): Best taxation in Europe?. The EC Tax journal. 14, pp. 93 - 101. Key Haven Publications LTD, 2014.

Type of production: Scientific paper      Format: Journal

¿Es posible un equiparable "non dom" para los deportistas desplazados en España?. Revista Aranzadi de Derecho de deporte y entretenimiento. 44, pp. 51 - 61. Aranzadi, S.A., 2014.

Type of production: Scientific paper      Format: Journal

Spanish holding company structures ETVE (entidades de tenencia de valores extranjeros). The EC tax journal. 13, pp. 379 - 386. Key haven publications LTD, 2013.

Type of production: Scientific paper      Format: Journal

Aspects of customs control practices performed by the Spanish customs authorities. Aspects of customs control practices in selected Member States. pp. 127 - 150. Bologna University Press, 2023.

Type of production: Book chapter      Format: Book

La compatibilidad de las normas de precios de transferencia de Rumanía con el Derecho de la Unión. Análisis de la STJUE de 8 de octubre de 2020, asunto C- 558/19. Estudios sobre Jurisprudencia Europea. Materiales del VI Encuentro anual del Centro español del European Law Institute. pp. 923 - 928. Sepin, 2023.

Type of production: Book chapter      Format: Book

La fiscalidad como instrumento de fomento de la economía circular. Documentos de trabajo 8/2022 Retos actuales del Derecho Financiero y Tributario VII Reunión de profesores de Derecho Financiero y Tributario 2022. 8 - 22, Instituto de Estudios Fiscales, 2022.

Type of production: Book chapter      Format: Book

El papel de las herramientas informáticas para el análisis de riesgos en la importación de productos médicos y material sanitario. Inteligencia artificial y administración tributaria. Eficiencia administrativa y defensa de los derechos de los contribuyentes. Aranzadi, 2021.

Type of production: Book chapter      Format: Book

Mejora de la participación del alumnado mediante la utilización eficiente de las metodologías previstas en la guía docente. Innovación docente en ciencias sociales, jurídicas y otras disciplinas con contenido normativo. pp. 171 - 174. Dykinson, 2021.

Type of production: Book chapter      Format: Book

Aspectos relevantes en torno a la residencia fiscal de las personas físicas en el Derecho de la Unión. Armonización fiscal y aproximación de los sistemas fiscales. pp. 141 - 169. Ediciones de la Universidad de Oviedo, 2016. ISBN 978-84-16343-43-0

Type of production: Book chapter      Format: Book

La tributacion de la 'societas europaea' impulsora de una armonizacion necesaria. El Impuesto sobre Sociedades en una economía globalizada: el tránsito hacia su armonización europea. pp. 469 - 473. FAXIMIL EDICIONS DIGITALS, 2009.

Type of production: Book chapter      Format: Book

La residencia de las personas físicas en la tributación de la renta. el caso británico tras el Brexit. La residencia de las personas físicas en la tributación de la renta. el caso británico tras el Brexit. Tirant Lo Blanch, 2019.

Type of production: Scientific book or monograph      Format: Book

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## Conferences and seminars

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## Works submitted to national or international conferences

1 Title of the work: El uso de Ispring en la docencia universitaria

Name of the conference: III Congreso Internacional Innovación en la Docencia e Investigación de las Ciencias Sociales y Jurídicas

City of event: Online, Date of event: 08/06/2023 End date: 09/06/2023

Organising entity: INNDOC

2 Title of the work: Extinción de la deuda aduanera y su vinculación al IVA e impuestos especiales

Name of the conference: VIII Encuentro Anual sobre Jurisprudencia Europea

City of event: Valencia, Valencian Community, Spain

Date of event: 26/05/2023

End date: 26/05/2023

Organising entity: European Law Institute

3 Title of the work: Compatibilidad de las normas de precios de transferencia de Rumanía con el Derecho de la Unión

Name of the conference: VI Encuentro anual sobre jurisprudencia europea

City of event: Virtual, Date of event: 14/05/2021 End date: 14/05/2021

Organising entity: European Law Institute Type of entity: Independent organization

4 Title of the work: Mejora de la participación del alumnado mediante la utilización eficiente de las metodologías previstas en la guía docente

Name of the conference: Congreso internacional de innovación docente en ciencias sociales y jurídicas y otras disciplinas con contenido normativo "INNONORMA 2021"

City of event: Virtual, Andalusia, Spain

Date of event: 03/03/2021

End date: 03/03/2021

Organising entity: Universidad de Jaén Type of entity: University

City organizing entity: Jaén, Andalusia, Spain

5 Title of the work: Residence as a determinant of changeability from an international, European and Spanish perspective: a Spain- UK comparative study

Name of the conference: 14th annual meeting of the European Association of Tax Law professors

City of event: Lisboa, Lisboa, Portugal

Date of event: 30/05/2013

Organising entity: European Association of Tax Law professors

City organizing entity: Amsterdam, Holland

6 Title of the work: La tributacion de la 'societas europaea' impulsora de una armonizacion necesaria

Name of the conference: I Congreso internacional de Derecho Tributario

City of event: Valencia, Valencian Community, Spain

Date of event: 20/05/2009

Organising entity: Ilustre Colegio de abogados de Valencia y Universitat de València

City organizing entity: Valencia, Valencian Community, Spain

**Works submitted to national or international seminars, workshops and/or courses**

1 Title of the work: Spanish national report

Name of the event: Customs evaluation controls in the EU

City of event: Bolonia, Italy

Date of event: 07/10/2022

Organising entity: Università di Bologna

City organizing entity: Bolonia, Italy

Jorge Juan Milla Ibáñez; Santiago Ibáñez Marsilla.

2 Title of the work: The transaction value: the last sale rule in the international context and in EU Law

Name of the event: Actual Value of Imported Goods: Actual price, Additions, Deductions

City of event: Münster, Germany

Date of event: 13/06/2022

Organising entity: Universität Münster

City organizing entity: Münster, Germany

Santiago Ibáñez Marsilla; Jorge Juan Milla Ibáñez.

3 Title of the work: Creación de cursos electrónicos con herramienta de autoría Ispring. Casos de uso

Name of the event: E-learning Experience 2022

City of event: Valencia, Valencian Community, Spain

Date of event: 02/06/2022

Organising entity: Samoo E-learning      Type of entity: Business

City organizing entity: Valencia, Valencian Community, Spain

4 Title of the work: El fraude fiscal

Name of the event: Medidas legales para perseguir el fraude fiscal

City of event: Valencia, Valencian Community, Spain

Date of event: 08/05/2022

Organising entity: Universitat de València      Type of entity: University

City organizing entity: Valencia, Valencian Community, Spain

5 Title of the work: Legal provisions to prevent undervaluation Name of the event: Undervaluation in Customs Law of the EU City of event: Rotterdam, Holland

Date of event: 31/03/2022

Organising entity: Erasmus University Rotterdam City organizing entity: Rotterdam, Holland

Santiago Ibáñez Marsilla; Jorge Juan Milla Ibáñez.

6 Title of the work: Aspectos fiscales de la economía digital

Name of the event: Jornada de Derecho Tributario City of event: Valencia, Valencian Community, Spain Date of event: 25/03/2022

Organising entity: Universitat de València Type of entity: University

City organizing entity: Valencia, Valencian Community, Spain

7 Title of the work: A major deviation of CV from TP' value as a reasonable suspect of fraud, triggering adjustment?

Name of the event: The Interplay Between Customs Value and Transfer Pricing

City of event: Valencia, Valencian Community, Spain

Date of event: 26/11/2021

Organising entity: Universitat de València Type of entity: University

City organizing entity: Valencia, Valencian Community, Spain

Santiago Ibáñez Marsilla; Jorge Juan Milla Ibáñez.

8 Title of the work: La fiscalidad como instrumento de fomento de la economía circular Name of the event: VII Reunión de profesores de Derecho Financiero y Tributario City of event: Santiago de Compostela, Galicia, Spain

Date of event: 12/11/2021

End date: 13/11/2021

Organising entity: Red de profesores de Derecho Financiero y Tributario

City organizing entity: Madrid, Community of Madrid, Spain

9 Title of the work: El papel de las herramientas informáticas para el análisis de riesgos en la importación de productos médicos y material sanitario

Name of the event: Fiscalidad e inteligencia artificial: Incidencia en el sistema fiscal y en los procedimientos tributarios

City of event: Madrid, Community of Madrid, Spain

Date of event: 22/03/2021

End date: 24/03/2021

Organising entity: Universidad Complutense de Madrid

Type of entity: University

City organizing entity: Madrid, Community of Madrid, Spain

10 Title of the work: Alternative energy resources and their need for tax incentives

Name of the event: State aids, taxation and the energy sector: Looking for a better coordination and efficiency

City of event: Madrid, Community of Madrid, Spain

Date of event: 13/06/2016

End date: 14/06/2016

Organising entity: CEU Instituto Universitario de Estudios Europeos

Type of entity: University

City organizing entity: Madrid, Community of Madrid, Spain

11 Title of the work: New inbound expatriates tax regime reform in Spain

Name of the event: 10th Annual EU Tax Students Conference

City of event: Londres, United Kingdom

Date of event: 04/06/2015

End date: 06/06/2015

Organising entity: Queen Mary, University of London

City organizing entity: Londres, United Kingdom

12 Title of the work: Tax Updates around the World

Type of entity: University

Name of the event: 2nd Annual Berlin Conference on EU and International Tax

City of event: Berlin, Germany

Date of event: 27/03/2015

Organising entity: Queen Mary, University of London

City organizing entity: Londres, United Kingdom

Type of entity: University

13 Title of the work: Canary Islands Special Zone (ZEC). The Best Taxation in Europe? Updates

Name of the event: Summer Tax Programme 2014

City of event: Londres, United Kingdom

Date of event: 16/06/2014

End date: 20/06/2014

Organising entity: Queen Mary, University of London

City organizing entity: Londres, United Kingdom

Type of entity: University

14 Title of the work: State Aid: Football Clubs under Investigation Name of the event: 9th Annual EU Tax Students Conference City of event: Londres, United Kingdom

Date of event: 13/03/2014

End date: 14/03/2014

Organising entity: Queen Mary, University of London

City organizing entity: Londres, United Kingdom

Type of entity: University

15 Title of the work: El intercambio de información y la consideración de paraíso fiscal de un Estado miembro. los casos de las repúblicas de Malta y Chipre

Name of the event: Intercambio de información y medidas fiscales de efecto equivalente

City of event: Madrid, Community of Madrid, Spain

Date of event: 26/02/2014

Organising entity: Universidad Nacional de Educación a Distancia

Type of entity: University

City organizing entity: Madrid, Community of Madrid, Spain

16 Title of the work: The Canary Islands Special Zone (ZEC)

Name of the event: Spanish and Portuguese Taxation Conference

City of event: Londres, United Kingdom

Date of event: 17/06/2013

End date: 21/06/2013

Organising entity: Queen Mary, University of London

City organizing entity: Londres, United Kingdom

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**R&D projects funded through competitive calls of public or private entities**

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Name of the project: ECCE - European Common Customs Evaluation

Entity where project took place: Universidad de Bolonia

City of entity: Bolonia, Emilia-Romagna, Italy

Nº of researchers: 13

Start-End date: 01/06/2021 - 31/12/2021

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**Organization of R&D**

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Title of the activity: Problemática y situación actual de la gestión y recaudación tributaria municipal 2022

## activities

Type of activity: Course

Geographical area: National

Convening entity: ADEIT Universitat de Valencia

City convening entity: Valencia, Valencian Community, Spain

Start-End date: 05/10/2022 - 09/11/2022

Duration: 5 days

Title of the activity: The interplays between customs value and transfer pricing

Type of activity: Scientific seminar

Geographical area: European Union

Convening entity: Universidad de Bolonia

City convening entity: Bolonia, Italy

Start-End date: 26/11/2021 - 26/11/2021

Duration: 1 day

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## Stays in public or private R&D centres

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Entity: Munster Technological University

Type of entity: University

City of entity: Cork, Ireland

Start-End date: 01/06/2023 - 31/08/2023

Duration: 3 months

Entity: Erasmus Universiteit Rotterdam

Type of entity: University

Faculty, institute or centre: Erasmus School of Law

City of entity: Rotterdam, Zuid-Holland, Holland

Start-End date: 01/09/2022 - 31/01/2023

Duration: 5 months

Entity: Cork Institute of Technology

Type of entity: University

Faculty, institute or centre: Faculty of Marketing and International Business

City of entity: Cork, Southern and Eastern, Ireland

Start-End date: 26/03/2019 - 28/03/2019

Duration: 3 days

Entity: Queen Mary, University of London

Type of entity: University

Faculty, institute or centre: CCLS

City of entity: Londres, Inner London, United Kingdom

Start-End date: 01/09/2011 - 31/12/2011

Duration: 4 months

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**Prizes, mentions and  
distinctions**

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Description: Premio de Derecho Financiero y Tributario "Fernando Sainz de Bujanda"

Awarding entity: Instituto de Estudios Fiscales

Type of entity: State agency

City awarding entity: Madrid, Community of Madrid, Spain

Conferral date: 24/10/2014