

Fernando J. Loayza Jordán

fjl38@drexel.edu | fernando.loayzajordan@yale.edu

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Visiting Assistant Professor

Thomas R. Kline School of Law, Drexel University

Lecturer and Guest Fellow

Pierson College, Yale University

EDUCATION

Yale Law School, New Haven, Connecticut

- J.S.D., Expected May 2025. Recipient of the John A. Hooper and Townsend Trust Association Scholarship Funds.
- Doctoral Committee: Professors Daniel Markovits (Chair), Amy Kapczynski and Samuel Moyn
- Tutor in Law, appointed by the Yale Law School Faculty (2021-2022)
- MacMillan Center - The Council on Latin American and Iberian Studies (CLAIS) - Student Affiliate
- Student Member of the Faculty Hiring Committee (2021-2022)
- Senior Advisor of the Yale Society of International Law
- Guest Instructor at the Tax Policy Seminar (International Taxation Module)
- 2022 Teaching Innovation Project (TIP) Grant – Yale Poorvu Center for Teaching and Learning.

Yale Law School, New Haven, Connecticut

- LL.M., May 2020. Recipient of the Henry Ralph Ringe Scholarship Fund
- Research Assistant for Professor Anne Alstott
- Supervised Research projects under Professor Daniel Markovits and Professor Yair Listokin
- Latinx Law Student Association, Board Member
- Law and Political Economy Group, Board Member

Pontificia Universidad Católica del Perú (PUCP), Lima, Peru

- Professional Title (J.D. equivalent), September 2017
- Graduated “*Sobresaliente*” (*Summa cum Laude*)
- Thesis dissertation: “Critical analysis of the fiscal damage in the Peruvian transfer pricing regime.”

Universiteit Leiden, Leiden, Netherlands

- Course in International Tax Law and Transfer Pricing. Summer 2016

Pontificia Universidad Católica del Perú (PUCP), Lima, Peru

- LL.B. (Bachelor of Laws), December 2015
- *IUS ET VERITAS Law Review*, Editor-in-Chief and Executive Director
- *ECONÓMICA* (Economics Journal), Editor
- Student Representative in the Law School Council and the University Assembly
- Law School Class Delegate
- Winner of the III Tax Law Moot Competition and the Annual Corporate Law Research Competition
- Teaching Assistant for Professor Lourdes Chau (Tax Law)
- Exchange Program at the Universitat Pompeu Fabra, Spain. Studies in Economics, Public Policy and Taxation

TEACHING EXPERIENCE

- Drexel University**, Philadelphia, United States of America
• Visiting Assistant Professor. Courses: Federal Income Tax. Law and Society. **September 2024 - Present**
- Yale University**, New Haven, United States of America
• Lecturer. Course: Democracy, Citizenship, and Taxation **January 2024 - Present**
Guest Fellow at Pierson College
- Jindal Global Law School**, Sonipat, India
• Associate Professor of Law. Courses: Law, Democracy, and Capitalism. **August 2022 – July 2024**
Critical Tax Theory.
Founder of the Universities and Social Movements Project.
Faculty Advisor of the Law and Political Economy Group.
Centre for African, Latin American and Caribbean Studies (CALACS) –
Faculty Fellow.
- Yale University**, New Haven, United States of America
• Yale Young Global Scholars Program. Instructor. Track: Law, Politics and **June 2022 – July 2022**
Economics.
- Universidad del Pacífico**, Lima, Peru
• Lecturer. Course: Economics and Law. **August 2020 – July 2021**
Teaching Award for Best Evaluated Law Faculty in the 2020-2 Term.
- Pontificia Universidad Católica del Perú**, Lima, Peru
• Lecturer. Courses: Tax Planning. Economics and Law. **August 2020 – July 2021**
- Universidad Nacional Mayor de San Marcos**, Lima, Peru
• Teaching Fellow. Course: International Taxation. **April 2016 – December 2017**
- Pontificia Universidad Católica del Perú**, Lima, Peru
• Teaching Fellow. Course: Tax Legislation. **March 2016 – July 2016**

PROFESSIONAL EXPERIENCE

- Tax Justice Network**
Researcher **April 2021 – August 2021**
- PricewaterhouseCoopers (PwC)**
Senior Manager, Tax and Legal Services **Jul 2020 – January 2021**
Manager, Tax and Legal Services **Sep 2017 – June 2019**
Assistant, Tax and Legal Services **Jan 2016 – August 2017**
- Estudio Hernández & Cía. Abogados** **2014 - 2015**
Legal Trainee in Tax Department
- Philippi, Prietocarrizosa, Ferrero Du & Uría Abogados (PPU)** **2014**
Legal Trainee in Tax Department
- Estudio Rodrigo, Elías & Medrano Abogados** **2013**
Legal Trainee in Tax Department

AWARDS

- Winner of the “*Presidente del IPDT*” Award (“President of the Peruvian Institute of Tax Law” Award), the most important tax law award in Peru. Paper: “*Critical analysis of the fiscal damage in the Peruvian transfer pricing regime.*” 2018

Book Chapters

- *Análisis crítico del perjuicio fiscal en el régimen peruano de precios de transferencia*. (“Critical analysis of the fiscal damage in the Peruvian transfer pricing regime”). Chapter in the book: *Libro Homenaje en honor al Dr. Julio Fernández Cartagena*. Editorial Instituto Pacífico. January 2021.
- *Contra la especialización tributaria de los tribunales y el excepcionalismo tributario*. (“The case against specialized tax courts and tax exceptionalism”). Chapter in the book: *Justicia de Papel. Reformas disruptivas al sistema de justicia*. (“Justice of paper. Disruptive reforms to the Justice System”). Palestra Editores. December 2020.

Articles

- *A Peruvian tax lawyer in a US corporate tax class: what can be explained and what cannot be explained*. *The Contemporary Tax Journal*. Volume 9, Issue 1. 2020
- *El control de convencionalidad en materia tributaria*. (“The conventionality control on tax matters”). *Themis Law Review*. Number 76. 2020. (with Julio Casma)
- *¿Debemos exigirle seguridad jurídica a una Cláusula Antielusiva General? Reflexiones sobre las líneas discursivas contrarias a la CAG*. (“Should we demand legal stability from a General Anti-Avoidance Rule? Reflections on discourses opposing the GAAR”). *Peruvian Institute of Tax Law Review*. Number 65. November 2018.
- *Otros métodos de valoración en el régimen peruano de precios de transferencia*. (“Other valuation methods in the Peruvian transfer pricing regime”). *IUS ET VERITAS Law Review*. Number 55. December 2017. (with Martín La Rosa Almenara) [Cited by the Peruvian Tax Court in the Case 006613-9-2020]
- *La determinación obligatoria del objeto social: una regla anacrónica*. (“Compulsory determination of the company purpose: an anachronistic rule”). *IUS ET VERITAS Law Review*. Number 51. December 2015. (with Alfonso Montoya Stahl)
- *¿Y si no me quiero separar así? Flexibilizando el derecho de separación*. (“And what if I don’t want to separate this way? Making the right to separation more flexible.”) *Actualidad Mercantil Law Review*. Number 2. November 2013.
- *¿Registrar es poseer? Un vistazo desde el fundamento de la posesión*. (“Is to register to own? A glance from the possession fundamental”). *IUS ET VERITAS Law Review*. Number 45. December 2012. (with Martin Mejorada Chauca).

Translations (English to Spanish)

- KAHNEMAN, Daniel and Angus DEATON. “*Los ingresos elevados mejoran la calidad de vida pero no el bienestar emocional*”. *Económica*. Number 4. March 2016. Original reference: KAHNEMAN, Daniel & Angus DEATON. “*High income improves evaluation of life but not emotional well-being*”. Center for Health and Well-being, Princeton University, August 4, 2010. Proceedings of the National Academy of Sciences of the United States of America.
- PREBBLE, Zoë & John PREBBLE. “*Comparando la Norma Anti-elusiva General de la Ley del Impuesto a la Renta con la Doctrina de Abuso de Derecho del Civil Law*”. *IUS ET VERITAS*. Number 50. July 2015. Original reference: PREBBLE, Zoë & John PREBBLE. “*Comparing the General Anti-Avoidance Rule of Income Tax Law with the Civil Law Doctrine of Abuse of Law*”. (October 14, 2008). *Bulletin for International Taxation*, April 2008; Victoria University of Wellington Legal Research Paper No. 34/2013.
- COASE, Ronald H. “*La economía y sus disciplinas conexas*”. *IUS ET VERITAS*. Number 47. December 2013. Original reference: COASE, Ronald H. “*Economics and Contiguous Disciplines*”. *The Journal of Legal Studies*, Vol. 7, No. 2 (Jun., 1978), pp. 201-211. The University of Chicago Press.
- Jedediah Britton-Purdy, David Singh Grewal, Amy Kapczynski & K. Sabeel Rahman. “*Building a Law-and-Political-Economy Framework: Beyond the Twentieth-Century Synthesis*”. *The Yale Law Journal*, Vol. 129, No. 6 (April 2020), pp.1784-1835 (Translation in progress)

Work in Progress

- *Contesting the Fiscal Social Contract*
- *The Fiscal Sociology of India's Independence (with Hima Trisha Mohan)*.
- *(In)Justice in the (New) International Tax Order*.

Articles in newspapers

- Democratizar la tributación. (“Democratizing taxation”). *Diario La República*. September 23, 2020.
- No nos engañemos: Estas elecciones no serán democráticas. (“Let’s not fool ourselves: These elections will not be democratic”). *Diario La República*. October 2020.
- La formalidad es insuficiente. (“Formality is not enough”). *Diario El Comercio*. December 25, 2020.
- Peru: A two-hour coup with several years in the making. Some thoughts and lessons. *Financial Express*. December 9, 2022.

CONFERENCES, LECTURES, AND KEYNOTES

- Debate on the State of Latin American Democracy. Alexander Hamilton Society. Yale University. March 2024.
- Fiscal Institute Tilburg Lunch Talk. November 2023.
- 2023 Tax Research Network Conference. University of Cambridge. September 2023.
- Guest Lecture on Critical Analysis of Law. Universidad Privada de Tacna. June 2023.
- Guest Lecture on Critical Analysis of Law. Universidad Nacional Pedro Ruiz Gallo. May 2023.
- Guest Lecture on Critical Analysis of Law. Universidad Tecnológica del Perú. May 2023.
- Guest Lecture on Law and Politics. Gujarat National Law University. September 2022.
- 2022 International Society for Public Law's Annual Conference. ICON•S. July 2022.
- Business Compliance Seminar. Peruvian Institute of Compliance. April 2022.
- Doctoral Colloquium. Yale Law School. March 2022.
- 4th Annual UCI Law - A. Lavar Taylor Tax Symposium. March 2022.
- II Regional Congress of Taxation and Accounting. Universidad Nacional San Luis Gonzaga. August 2021.
- Corporate Taxation Seminar. Accountants Association of Piura. April 2021.
- 2021 Tax Seminar. Universidad de Piura. February 2021.
- 23rd Critical Tax Conference. University of Florida Levin College of Law. April 2020.
- 2020 Annual Meeting - Association for the Study of Law, Culture & the Humanities. Quinnipiac University School of Law. March 2020.
- XV Tax Law National Meetings. Peruvian Institute of Tax Law. December 2018.
- III Tax Course on Tax Reforms. Pontificia Universidad Católica del Perú. October 2018.
- XV Seminar of Civil Law. Universidad Privada de Tacna. 2014.
- Financial Crisis Seminar. Pontificia Universidad Católica del Perú. 2014.

OTHER ACTIVITIES

- Founder of *Análisis Crítico del Derecho* (Critical Analysis of Law). *Análisis Crítico del Derecho* brings together law students from different regions of Perú to question the traditional approaches to law and to work on proposals for legal education reform. Our first cohort had more than 100 students from 16 of the 26 regions of Peru.
- Advisor to several Committees in the Peruvian Congress regarding legal and policy issues.
- Social movements Project (Funded by Yale University): Development of Guidelines to connect university classrooms with social movements.
- Multiple appearances in Peruvian media (TVPeru, Diario El Comercio, Diario La República, RPP, etc.), Indian media (Financial Express), and Spanish media (El País).

PROFESSIONAL AFFILIATIONS AND LANGUAGES

- **Membership:** Law & Society Association; International Society of Public Law (ICON-S); Association for the Promotion of Political Economy and the Law (APPEAL); Peruvian Institute of Tax Law (IPDT); International Fiscal Association (IFA); Peruvian Institute Tax Research & Development (IPIDET); Lima Bar Association; Peruvian Jesuit Alumni Association
- **Languages:** Spanish. English.