

FERNANDO J. LOAYZA JORDÁN
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Doctoral Candidate (J.S.D.)
Yale Law School

Visiting Assistant Professor of Tax Law
Thomas R. Kline School of Law, Drexel University

TEACHING INTERESTS

Primary Interests: Taxation (Federal Income Taxation, Corporate Taxation & International Taxation), Business Associations, Property, Contracts, International Law

Secondary Interests: Jurisprudence, Law and Political Economy, Comparative Constitutional Law, Human Rights, Professional Responsibility

EDUCATION

YALE LAW SCHOOL, J.S.D. (Expected 2025)

Committee: Daniel Markovits (Chair), Anne Alstott (Reader), Amy Kapczynski (Reader), and Samuel Moyn (Reader)

Honors: Hans A. & Elizabeth R. Klagsbrunn Scholarship (2024-2025)
John A. Hooper and Townsend Trust Association Scholarships (2023-2024)
Teaching Innovation Project Grant (for bringing social movements into classrooms) (2022)
Tutor in Law (appointed by the Yale Law School Faculty) (2021-2022)

Activities: Yale Law Tax Group, Member (2020-present)
Law and Political Economy Group, Member (2020-present)
Council on Latin American and Iberian Studies at the MacMillan Center, Affiliate (2020-present)
Yale Society of International Law, Senior Advisor (2023-present)
Reading Group on Comparative Constitutional Law, Student Chair (2024)
Faculty Hiring Committee, Student Member (2021-2022)
Latinx Law Students Association – LLSA, Board Member (2021-2022)
Yale Law School Doctoral Colloquium, Chair (2021-2022)

YALE LAW SCHOOL, LL.M. (2020)

Honors: Henry Ralph Ringe Scholarship (2019-2020)

Activities: Latinx Law Students Association – LLSA, Board Member (2019-2020)
Law and Political Economy Group, Board Member (2019-2020)
Yale Law & Policy Review, Editor (2019)
Supervised Research Projects with Yair Listokin (2019) and Daniel Markovits (2020)

LEIDEN UNIVERSITY, International Taxation Summer Program (2016)

PONTIFICIA UNIVERSIDAD CATOLICA DEL PERU, LL.B., *summa cum laude* (2015)

Honors: Class Delegate (2011-2015)
Tax Law Moot Competition, First Place (2015)
Scholarship for Studies Abroad at the Universitat Pompeu Fabra, Barcelona, Spain (Studies in Economics, Public Policy and Taxation) (2015)
Law School Governing Council, Student Member (elected by the student body) (2013-2014)
Annual Corporate Law Research Award (2013)
University Governing Assembly, Student Member (elected by the student body) (2010-2011)

Activities: IUS ET VERITAS Law Review, Editor (2012-2013), Editor-in-Chief (2013), and Executive Director (2014)
ECONÓMICA (student-run Economics Journal), Editor (2014-2015)

TEACHING EXPERIENCE

VISITING ASSISTANT PROFESSOR OF TAX LAW, DREXEL KLINE SCHOOL OF LAW

Federal Income Tax, 2025

Excellent Teaching Evaluations: More than 95% of students thought the course (i) increased their understanding of the subject matter, (ii) prompted them to think deeply about legal issues and how they relate to society as a whole, (iii) equipped them to apply theories or concepts to practical problems they will face as lawyers, and (iv) motivated them to learn more about this subject matter.

Supervised Research in International Law, 2025

Law & Society, 2026

Service: International Law Association (INTEL), Faculty Advisor (2024-present)
Latin American Law Student Association (LALSA), Faculty Advisor (2024-present)
First Generation Law Student Association, Faculty Advisor (2024-present)
Intellectual Life Committee, Faculty Member (2024-present)

LECTURER, YALE UNIVERSITY

Democracy, Citizenship, and Taxation (designed and taught), 2024

Honors: Guest Fellow, Pierson College (2024-present)

ASSOCIATE PROFESSOR OF LAW, JINDAL GLOBAL LAW SCHOOL

Law, Democracy, and Capitalism (designed and taught), 2022-2023

Critical Tax Theory (designed and taught), 2022-2023

Service: Law and Political Economy Group, Faculty Advisor (2022-2023)
Universities and Social Movements Project, Faculty Advisor (2022-2023)

Affiliation: Centre for African, Latin American and Caribbean Studies, Faculty Fellow

GUEST INSTRUCTOR, YALE LAW SCHOOL

Tax Policy (invited by Professor Anne Alstott to teach the International Tax Policy module), 2022

INSTRUCTOR, YALE YOUNG GLOBAL SCHOLARS

Law, Politics and Economics Seminars (designed and taught), Yale University, 2022

FOUNDER, ACADEMIC DIRECTOR & LEAD INSTRUCTOR, CRITICAL ANALYSIS OF LAW SUMMER PROGRAM

A free program designed for Peruvian Law Students (with more than 1000 alumni), 2020-present

LECTURER, UNIVERSIDAD DEL PACÍFICO

Economics and Law, 2020-2021

Honors: Teaching Award for Best Evaluated Law Faculty (2020)

LECTURER, PONTIFICIA UNIVERSIDAD CATÓLICA DEL PERÚ

Economics and Law, 2021

Tax Planning (designed and taught), 2020

TEACHING FELLOW, UNIVERSIDAD NACIONAL MAYOR DE SAN MARCOS

International Taxation, 2016-2017

TEACHING FELLOW, PONTIFICIA UNIVERSIDAD CATÓLICA DEL PERÚ

Tax Legislation, 2016

TEACHING ASSISTANT, PONTIFICIA UNIVERSIDAD CATÓLICA DEL PERÚ

General Tax Law, 2013-2015

PUBLICATIONS AND WORKS IN PROGRESS

International Tax Peace (Job Talk Paper)

Challenges the romanticized notion of a pre-Trump U.S.-led international tax peace and proposes a theory towards international tax peace. The alleged pre-Trump peace was a system in which the appearance of multilateral cooperation masked a reality of fiscal coercion, where weaker states were forced to comply with standards that were only functional to the global north's interests, particularly the U.S. Instead of promoting a return to the pre-Trump international tax order, it proposes a framework of corrective justice to understand international tax injustice, offering a pathway toward a more equitable and principled global fiscal system. Following a theory of positive peace, it understands international tax peace not as the absence of conflict, but as the presence of justice, accountability, and shared sovereignty in the governance of the international tax order.

Works in Progress

Correcting International Tax (In)Justice (in progress)

Criticizes how the international tax order selectively imposes sanctions on countries for exercising their tax sovereignty, sustaining that those sanctions should be strictly regulated in the new United Nations Tax Convention.

Contesting the Fiscal Social Contract (book project, in progress)

Describes and questions the transactional nature of the current US Fiscal Social Contract, emphasizing how it maintains economic and political inequality, and proposes an alternative Fiscal Social Contract grounded in substantive democracy.

Journal Articles

International Tax (In)Justice, 93 TENN. L. REV. (forthcoming, 2025)

Broadens the theoretical foundations of international tax justice, questioning the distributive justifications of the current international tax order and incorporating corrective and procedural accounts of international tax justice.

Fourth Branch Institutions and Political Oppositions, 57 WORLD COMPARATIVE LAW (with Hernán Gómez Yuri) (forthcoming, 2025)

Explores how fourth-branch institutions interact with Political Oppositions, often requiring support from each other to fulfill their respective accountability duties.

A Peruvian tax lawyer in a US corporate tax class: what can be explained and what cannot be explained, 9 CONTEMP. TAX J. (2020)

Describes the particularities of learning corporate taxation in the US in contrast with Continental Law jurisdictions, comparing how each tax curriculum is designed and how it is taught.

Tax Conventionality Control, 76 THEMIS L. REV. (with Julio Casma) (2020) (in Spanish)

Explores the potential of the Inter-American Human Rights System in tax matters, arguing that administrative courts can decide not to apply domestic tax rules that collide with provisions of the American Convention on Human Rights.

Should we Demand Legal Certainty from a General Anti Avoidance Rule?, 65 PERUVIAN TAX INSTITUTE L. REV. (2018) (in Spanish)

Analyses the discourses opposing the newly incorporated General Anti-Avoidance Rule, rejecting criticism based on an expansive understanding of the legal certainty principle.

Alternative Valuation Methods in the Transfer Pricing Regime, 55 IUS ET VERITAS L. REV. (with Martin La Rosa Almenara) (2017) (in Spanish)

Provides a reinterpretation of the valuation methods provisions in the Income Tax Act, sustaining that alternative valuation methods should be allowed by the courts.

Honors: Cited by the Peruvian Tax Court in the Case 006613-9-2020

Compulsory Corporate Purpose: An Anachronic Rule, 51 IUS ET VERITAS L. REV. (with Alfonso Montoya Stahl) (2015) (in Spanish)

Criticizes the compulsory corporate purpose provision in the Peruvian Corporate Act from a functional perspective, proposing its elimination.

Flexibilizing Appraisal Rights, 2 ACTUALIDAD MERCANTIL L. REV. (2013) (in Spanish)

Provides a reinterpretation of the valuation methods provisions in the Income Tax Act, sustaining that alternative valuation methods should be allowed by the courts.

Honors: Annual Corporate Law Research Award

Registering is Owning?, 45 IUS ET VERITAS L. REV. (with Martin Mejorada Chauca) (2012) (in Spanish)

Reviews the tension between registering real estate in the Public Registry and possessing it in an informal economy, and proposes more protections for registered real estate.

Book Chapters

Fourth-Branch Institutions in Latin America: Between Impartiality and Partisanship in EDWARD ELGAR HANDBOOK: THE FOURTH BRANCH OF GOVERNMENT (EDWARD ELGAR, forthcoming 2025)

Explores how fourth-branch institutions, which based their legitimacy on their constitutional mandate and their independence, can navigate the difficulties of performing high-stakes political functions in a partisan and polarized world.

Critical Analysis of Fiscal Loss in the Transfer Pricing Regime in TREATISE ON IBERO-AMERICAN TAX LAW (EDITORIAL INSTITUTO PACIFICO, 2021) (in Spanish)

Criticizes the fiscal loss provision in the transfer pricing regime, assessing that valuation rules don't necessarily fulfill an anti-avoidance role and can often be instrumentalized for abusive tax planning.

Honors: Peruvian Tax Institute Research Award (youngest winner in the history of the Peruvian Tax Institute)

Against Tax Courts and Tax Exceptionalism in DISRUPTIVE REFORMS TO THE JUSTICE SYSTEM (PALESTRA EDITORES, 2020) (in Spanish)

Analyses the challenges and disadvantages of specialized tax courts while questioning how many of their alleged advantages are based on the false perception of tax exceptionalism.

Translations from English to Spanish

Jedediah Britton-Purdy et al., *Building a Law-and-Political-Economy Framework: Beyond the Twentieth-Century Synthesis*, YALE LAW J. 52 (2020).

Daniel Kahneman & Angus Deaton, *High Income Improves Evaluation of Life but Not Emotional Well-Being*, 107 PROC. NATL. ACAD. SCI. 16489 (2010).

Zoë Prebble & John Prebble, *Comparing the General Anti-Avoidance Rule of Income Tax Law with the Civil Law Doctrine of Abuse of Law*, 107 BULLETIN FOR INTERNATIONAL TAXATION (2008).

Ronald H. Coase, *Economics and Contiguous Disciplines*, 7 J. LEG. STUD. 201 (1978).

OPINION PIECES

What Peru's Dictator Left Behind, THE NEW YORK TIMES, Sep. 20, 2024.

Peru: A two-hour coup with several years in the making. Some thoughts and lessons, FINANCIAL EXPRESS, Dec. 9, 2022.

Legality is not enough, EL COMERCIO, Dec. 25, 2020. (in Spanish)

Elections will not be democratic, LA REPUBLICA, Oct. 25, 2020. (in Spanish)

Democratizing Taxation, LA REPUBLICA, Sep. 23, 2020. (in Spanish)

SELECTED CONFERENCES AND LECTURES

2025 SEALS Annual Conference. Omni Amelia Island Resort. July - August 2025.

The Lisbon International & European Tax Law Seminars. University of Lisbon, School of Law. July 2025.

National Business Law Scholars Conference. University of California, Los Angeles School of Law. June 2025.

Richmond Junior Faculty Forum. University of Richmond School of Law. May 2025.

The 2025 Global Summit on Constitutionalism. The University of Texas at Austin. March 2025.

Junior International Law Scholars Conference. Indiana University Maurer School of Law. December 2024.

APPEAL Capitalism Group session. November 2024.

Law and Political Economy in Europe Conference. University of Glasgow. June 2024.

Doctoral Colloquium. Yale Law School. April 2024.

Heterodox Economics Meets LPE: Third Semi-Annual Workshop. John Jay College. March 2024.

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.

Lecture on Critical Analysis of Law. Universidad Privada de Tacna. June 2023.

Lecture on Critical Analysis of Law. Universidad Nacional Pedro Ruiz Gallo. May 2023.

Lecture on Critical Analysis of Law. Universidad Tecnológica del Perú. May 2023.

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.

PROFESSIONAL EXPERIENCE

RESEARCHER, TAX JUSTICE NETWORK

Financial Secrecy Index Project, 2021

SENIOR MANAGER, PRICEWATERHOUSECOOPERS (PWC)

Tax and Legal Services, 2020-2021

RESEARCH ASSISTANT TO PROFESSOR ANNE ALSTOTT

Yale Law School, 2019-2020

MANAGER, PRICEWATERHOUSECOOPERS (PWC)

Tax and Legal Services, 2017-2019

ASSOCIATE, PRICEWATERHOUSECOOPERS (PWC)

Tax and Legal Services, 2016-2017

RESEARCH ASSISTANT TO PROFESSOR LOURDES CHAU

Pontificia Universidad Católica del Perú, 2013-2015

LEGAL INTERN, HERNÁNDEZ & Cía. ABOGADOS

Tax and Legal Services, 2014-2015

LEGAL INTERN, PHILIPPI, PRIETOCARRIZOSA, FERRERO DU & URÍA ABOGADOS

Tax and Legal Services, 2014

LEGAL INTERN, RODRIGO, ELÍAS & MEDRANO ABOGADOS

Tax and Legal Services, 2014

ADDITIONAL INFORMATION

Languages: Spanish & English

Certifications: Certificate of College Teaching Preparation (CCTP), Yale Poorvu Center for Teaching and Learning

Memberships: Law & Society Association; International Society of Public Law (ICON-S); Association for the Promotion of Political Economy and the Law (APPEAL); European Society of International Law; International Fiscal Association (IFA); American Society of International Law; Peruvian Institute Tax Research & Development (IPIDET); Lima Bar Association; Peruvian Institute of Tax Law (IPDT); Peruvian Jesuit Alumni Association

REFERENCES

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