



## II INTERNATIONAL JOURNEYS OF TAX LAW

### ACADEMIC AGENDA

Thursday May 28

TIME		
7:30 - 8:00 a.m.	Registration of participants	
8:00 - 8:30 a.m.	<p style="text-align: center;"><b>Opening address</b>  <b>Catalina Hoyos Jiménez</b>  <i>President of the Colombian Institute of Tax Law - ICDT.</i>  <b>Eleonora Lozano Rodríguez</b>  <i>Director of the Master of Laws program and the Specialization Course in Taxation at Universidad de los Andes. Associate Professor of the Faculty of Law of Universidad de los Andes.</i></p>	
<b>MODULE 1</b>		
TIME	TOPIC	SPEAKERS
<b>Financing of post-conflict reconstruction under comparative law - Panel</b>		
8:30 - 9:00 a.m.	Post-conflict financing - ideas for Colombia	<b>Eleonora Lozano Rodríguez</b> <i>Director of the Master of Laws program and the Specialization Course in Taxation at Universidad de los Andes. Associate Professor of the Faculty of Law of Universidad de los Andes.</i>
9:00 - 9:40 a.m.	Taxation of drugs – the Dutch experience	<b>Leonardus van den Ende</b> <i>Former Member of the Directorate-General for Tax Policy of the Dutch Ministry of Finance.</i>
9:40 - 10:20 a.m.	Legalization of marijuana and associated revenue	<b>Sam Kamin</b> <i>Director of the Department of Constitutional Law, University of Denver.</i>
10:20 - 11:00 a.m.	Post-conflict financing	<b>Thomas Dubut</b> <i>Paris-Dauphine University. Advisor to the International Monetary Fund.</i>
11:00 - 11:30 a.m.	Coffee break	
<b>MODULE 2</b>		
<b>Recent developments in Transfer Pricing</b>		
11:30 - 12:10 p.m.	Transfer-pricing challenges in light of the Base Erosion and Profit Shifting (BEPS) project	<b>Johann Muller</b> International tax professional. Advisor and Consultant of transfer pricing, tax risk management and APA's and dispute handling. Former Transfer-Pricing advisor to the Danish Tax Administration..
12:10 - 12:50 p.m.	Cases pending in the EU - Starbucks, Amazon, Apple - based on Advance Pricing Agreements (APAs) and State Aid investigations.	<b>Dennis Weber</b> <i>Professor of European Corporate Tax Law at the University of Amsterdam and Director of the Amsterdam Centre for Tax Law (ACTL); Head of the European Direct Tax Law practice at Loyens &amp; Loeff</i>
12:50 - 1:30 p.m.	Recent cases in Colombia - Panel	<b>Jaime Andrés Girón</b> <i>Partner at Baker &amp; McKenzie</i> <b>Guillermo Villaseñor Tadeo</b> <i>Partner at Sánchez Devanny, México</i> <b>Gustavo Sánchez- González</b> <i>Group Director of the Transfer Pricing practice at Baker &amp; McKenzie</i>
1:30 - 3:00 p.m.	Lunch break	
<b>MODULE 3</b>		
<b>Current status of the Base Erosion and Profit Shifting (BEPS) project</b>		

3:00 - 3:30 p.m.	Current status of the BEPS project	<b>Lisandro Junco</b> <i>Assistant Director of International Auditing - National Tax and Customs Administration (DIAN)</i>
3:30 - 4:00 p.m.	Will BEPS actually be implemented?	<b>Manuel E. Tron</b> <i>Former President of the International Fiscal Association</i>
4:00 - 4:40 p.m.	International and local law procedures needed for the BEPS Plan to become a reality	<b>Mario Osorio</b> <i>Consultant to the National Tax and Customs Administration (DIAN)</i> <b>René Fernando Urueña Hernández</b> <i>Director of the area of International Law and Master of International Law program at Universidad de los Andes.</i>
4:40 - 5:00 p.m.	Coffee break	
<b>MODULE 4</b>		
<b>Aggressive tax planning</b>		
5:00 - 5:30 p.m.	New trends in General Anti-Avoidance Rules (GAARs) - the European Union approach: towards a GAAR containing minimum binding content	<b>Dennis Weber</b> <i>Professor of European Corporate Tax Law at the University of Amsterdam and Director of the Amsterdam Centre for Tax Law (ACTL); Head of the European Direct Tax Law practice at Loyens &amp; Loeff</i>
5:30 - 6:00 p.m.	Changes to the "Patent Box" regime (incentives for research and development) in the European Union	<b>Jan van de Streek</b> <i>Professor of Corporate Group Taxation at the University of Amsterdam.</i>
6:00 p.m.	Inspections and auditing	<b>Santiago Rojas</b> <i>Director-General of the National Tax and Customs Administration (DIAN)</i>
<b>Friday, May 29</b>		
8:00 - 8:40 a.m.	General Anti-Avoidance Rules (GAAR) in Latin America - Panel	<b>Ricardo Escobar</b> <i>Former Director of Chile's Internal Revenue Service (Servicio de Impuestos Internos - SII)</i> <b>Leonardo Palacios</b> <i>Partner at Palacios, Torres and Korody</i> <b>Hector Gustavo Ramírez</b> <i>Associate at Posse Herrera Ruíz</i>
<b>MODULE 5</b>		
<b>International tax proceedings</b>		
8:40 - 9:20 a.m.	International exchange of tax rulings	<b>César García Novoa</b> <i>Professor of Finance and Tax Law at the University of Santiago de Compostela, Spain</i>
9:20 - 10:00 a.m.	Recent developments in the exchange of information	<b>Edgar Ruíz</b> <i>Associate at Lewin &amp; Wills Abogados</i> <b>Arturo Garnham</b> <i>Partner at Garnham Abogados, Chile</i>
10:00 - 10:40 a.m.	Dispute resolution procedures – mutual agreements in international arbitration	<b>Ricardo Escobar</b> <i>Former Director of the Internal Revenue Service (Servicio de Impuestos Internos – SII) of Chile</i>
10:40 - 11:10 a.m.	Coffee break	
<b>MODULE 6 - PART 1</b>		
<b>Measures to increase tax collection - Comparative Law</b>		
11:10 - 11:50 a.m.	Taxing of Multinationals: Is there an alternative model?	<b>Maarten de Wilde</b> <i>Tax Consultant, Loyens &amp; Loeff N.V., Professor at Erasmus University, Rotterdam</i>

11:50 - 12:30 m.	The Digital (Internet) Economy	<p><b>Juan Guillermo Ruiz</b> <i>President of the International Fiscal Association (IFA) Colombia</i></p> <p><b>David Bedoya Goyes</b> <i>Partner at Bedoya Goyes Abogados</i></p> <p><b>Andrés Hernández de León</b> <i>Senior Attorney at Brigard &amp; Urrutia</i></p>
12:30 - 2:00 p.m.	Lunch break	
2:00 - 2:40 p.m.	Are we moving towards a world with more Permanent Establishments?	<p><b>Johann Muller</b> International tax professional. Advisor and Consultant of transfer pricing, tax risk management and APA's and dispute handling. Former Transfer-Pricing advisor to the Danish Tax Administration.</p>
<b>MODULE 6 - PART 2</b>		
<b>Measures to increase tax collections - Comparative Law</b>		
2:40 - 3:20 p.m.	Interest and other financial expenses - International Fiscal Association (IFA) - Colombian Institute of Tax Law (ICDT) Colombia - Panel	<p><b>Javier González Valencia</b> <i>Partner at EQUM Consultoría Legal y Tributaria</i></p> <p><b>Jessica Massy</b> <i>Senior Manager International tax KPMG</i></p>
3:20 - 4:00 p.m.	BEPS challenges for developing countries	<p><b>Guillermo Teijeiro</b> <i>Partner at Teijeiro &amp; Ballone Attorneys-at-Law, Argentina</i></p> <p><b>Juan David Velasco</b> <i>Associate at Posse, Herrera Ruíz</i></p> <p><b>Mónica Hernández Gómez</b> <i>Senior Tax Advisor - Director at Godoy &amp; Hoyos Abogados</i></p>
4:00 - 4:30 p.m.	Lunch break	
<b>MODULE 7</b>		
<b>Relevant international case law</b>		
4:30 - 5:10 p.m.	Recent case law in Europe	<p><b>Maarten de Wilde</b> <i>Tax Consultant, Loyens &amp; Loeff N.V., Professor at Erasmus University, Rotterdam</i></p> <p><b>Dennis Weber</b> <i>Professor of European Corporate Tax Law at the University of Amsterdam and Director of the Amsterdam Centre for Tax Law (ACTL); Head of the European Direct Tax Law practice at Loyens &amp; Loeff</i></p>
5:10 - 5:50 p.m.	Recent arbitral decisions in tax matters (commercial treaties)	<p><b>Catalina Hoyos Jiménez</b> <i>President of the Colombian Institute of Tax Law (ICDT)</i></p> <p><b>Juan Esteban Korody</b> <i>Partner at Palacios, Torres and Korody</i></p>

\* The ICDT reserves the right to cancel or defer this academic event depending on the response to this invitation, and to incorporate modifications to the academic schedule and list of speakers.