

GLOBAL IFA TRAVELLING LECTURESHIP PROGRAMME 2024



TOPIC: INTERNATIONAL TAX DISPUTE RESOLUTION

REGISTRATION: FREE OF CHARGE FOR IFA, TEI, ICC MEMBERS

Lecturer: **Adolfo Martin Jimenez** (Spain)

Introduction: **Natalia Quiñones** (Global IFA Vice President)

Opening words: **Laura Sanint** (IFA Colombia President)

Panelists:

Aura Hernandez (Marsh McLennan, Tax Director Assistant - LATAM; TEI)

Catalina Hoyos Jimenez (Godoy & Hoyos Abogados, Partner; IFA Colombia)

Gustavo Piedrahita (Bogota Chamber of Commerce)

Clara Ramírez (National Directorate of Taxes and Customs, DIAN)

BOGOTA,
COLOMBIA

16:30-20:00

Venue: **Cámara de Comercio de Bogotá- Sede Chapinero**

 **Calle 67 No. 8-32 Auditorio**

20 JUNE, THURSDAY

Language: Spanish

IN COOPERATION WITH:

INTERNATIONAL CHAMBER OF COMMERCE (ICC)

TAX EXECUTIVES INSTITUTE (TEI)

Please register [by the link](#)



16:30-17:00. Arrival attendees and Coffee.

17:00-17:05. Introduction video: **Natalia Quiñones** (Global IFA Vice President).

17:05-17:10. Opening words: **Laura Sanint** (IFA Colombia President).

17:10-17:15. Opening of scientific agenda: **Prof. Adolfo Martin Jimenez** (Vice Chair, Global IFA PSC): introduction of topic, objectives, travelling lecturer and panel composition.

17:15-17:40. Lecture on a main topic: **Prof. Adolfo Martin Jimenez** (Spain).

- Objectives of BEPS Action 14 and global standards on dispute resolution, including Peer Review Mechanism;
- Scope of the MAP (including as the case may be tax treaty arbitration): what is inside and outside the MAP;
- Access/denial of MAP requests;
- Judicial review in relation to the denial of access to MAP and information access;
- Possible improvements to the OECD Commentary on Art. 25 to better align the practice to the objectives of BEPS Action 14.

17:40 - 17:50. The state of affairs from the perspective of DIAN: Clara Ramírez (DIAN).

17:50-18:50. Panel discussion:

Aura Hernandez (Marsh McLennan, Tax Director Assistant - LATAM; TEI), **Catalina Hoyos Jimenez** (Godoy & Hoyos Abogados, Partner; IFA Colombia), **Gustavo Piedrahita** (Bogota Chamber of Commerce), **Clara Ramírez** (National Directorate of Taxes and Customs, DIAN)

- Colombia tax treaty dispute resolution policy and practice and standards laid down by BEPS Action 14;
- Perspective and experience with tax treaty arbitration;
- Current experiences: (i) increase or decrease of MAP cases/country(ies) with the most important number of MAP cases, (ii) experiences with developing countries;
- Challenges raised by capacity building;
- Colombia's perspective on the handling of P2 disputes;
- Perspective of businesses on the above inputs.

18:50-19:00. Q&A with the floor and concluding remarks: **Prof. Adolfo Martin Jimenez**.

19:00-20:00. Cocktail Reception.

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