

YIN LATAM ACTIVITIES 2018

IFA 2018 SAN JOSÉ, COSTA RICA

May 23rd - May 25th 2018

Location: San José, [COSTA RICA](#)

Organized by: [COSTA RICA](#)

Language: Spanish

Information: <http://ifacostarica2018.cr/>

Website: <http://ifa.cr/actividades/default.htm>; <https://www.facebook.com/ICEFCR/>

3rd LATAM YIN MEETING ORGANIZED BY THE COSTA RICAN IFA BRANCH AS PART OF THE 10TH LATAM IFA CONGRESS

Attendants:

YIN Central Representatives:

- Pedro Corona (México)
- Luciana Yañez (Peru)

Official Representatives:

- Pablo Baroffio (Argentina)
- Bolívar Figueroa (Ecuador)
- Ana Cristina Valdés (Panama)
- Luciana Yañez (Peru)
- Nallil Rodríguez (Dominican Republic)
- Agustina Bomio (Uruguay)
- Sophia Murillo and Felipe Guevara (Costa Rica)

Rama-designated Representative:

- Candys Dorado (Bolivia)
- Pablo Ibañez (Chile)
- Juan David Velasco (Colombia)
- Pedro Ángel Palma (México)

Hosts: Sophia Murillo and Felipe Guevara (Argentina)



First row: (from left to right): Bolívar Figueroa (ECU); Sophia Murillo (CR); Felipe Guevara (CR); Luciana Yañez (PER); Agustina Bomio (URG); Ana Cristina Valdés (PAN); Nallil Rodríguez (RD).

Second row: (from left to right): Pedro Palma (MÉX); Juan David Velásco (COL); Pedro Corona (MÉX); Pablo Baroffio (ARG); Candys Dorado (BOL); Pablo Ibáñez (CHI).

**MOOT COURT:
"APPLICATION OF THE PRINCIPAL PURPOSE TEST (PPT) IN AN APPARENT
CASE OF TREATY SHOPPING"**

Speakers:

Acted as a representative of taxpayer:

- Juan Manuel Vázquez (Argentina)
- Pedro Ángel Palma (México)

Acted as representatives of the tax authority:

- Santiago Gómez (Colombia)
- Juan Pablo Porto (Perú)

Judge: Guillermo Teijeiro (Argentina)

Coordinator: Sophia Murillo and Felipe Guevara (Costa Rica)