

GLOBAL IFA TRAVELLING LECTURESHIP PROGRAMME 2024



TOPIC: INTERNATIONAL TAX DISPUTE RESOLUTION
REGISTRATION: FREE OF CHARGE

Lecturer: Adolfo Martin Jimenez (Spain)

Panelists:

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

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

BOGOTA,
COLOMBIA

20 JUNE, THURSDAY

16:30-20:00

Venue: Cámara de Comercio de Bogotá- Sede Chapinero
Calle 67 No. 8-32 Auditorio



Language: Spanish

IN COOPERATION WITH:
INTERNATIONAL CHAMBER OF COMMERCE (ICC)
TAX EXECUTIVES INSTITUTE (TEI)

To register, please send an e-mail to Global IFA:
congress@ifa.nl

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

17:00-17:10. Opening words: **Natalia Quiñones** (Global IFA Vice President), **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



17:15-17:45. 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

17.45-18.30. Panel discussion

Aura Hernandez, Catalina Hoyos Jimenez

- 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.

18.30-18.40. Q&A with the floor

18.40-18.45. Concluding remarks: **Natalia Quiñones** and **Prof. Adolfo Martin Jimenez**

18.45-20.00. Cocktail Reception

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