



**XV Meeting of the Iberoamerican Observatory of International Taxation
XIII Edition of the Iberoamerican Tax Moot Court
November 27th to December 1st
Universidad Externado de Colombia, Bogota**

Monday, November 27th

Team's welcome

XIII Iberoamerican Tax Moot Court (ITMC)
(09:00 – 09:30)

VIII ITMC

Moot First Rounds – Part I

H – 204; I- 205
(09:30 – 13:00)

Lunch

(13:00 – 14:30)

VIII ITMC

Moot Semifinals – Part II

H – 204; I- 205
(14:30 – 18:00)

BREAK

(18:00 – 18:30)

Finalists will be announced

H – 204; I- 205
(18:30 – 19:00)



Tuesday, November 28th

**International Tax Meeting 2023:
Exploring connections between international trade, custom law, and taxation**

PANEL I

**The rule of law: debate on the development of international taxation institutions
and on the distinction between tax and customs measures**

Roberto Insignares, Nidia Barreto, Alejandro Calderon, Jose Manuel Castro
(08:30 – 09:30)

PANEL II

Cross-border tax adjustments

Cesar Sanchez, Lucas Poubel, Yoner Ojeda
(09:30 – 10:30)

COFFEE BREAK

(10:30 – 11:00)

PANEL III

**International tax policy with respect to limitations in the WTO, FTAs, and
community law**

Felix Martinez, Felipe Yañez, Eric Thompson
(11:00 – 12:00)

PANEL IV

Transfer pricing and customs valuation

Carlos Andres Rodríguez, Aitor Navarro, José Galíndez, Carolina Acosta
(12:00 – 13:00)

LUNCH BREAK

(13:00 – 14:30)

VIII ITMC Final

Room I- 205
(14:30 – 17:30)



Friday, December 1st

**XV Meeting of the Iberoamerican Observatory of International Taxation
Room Auditorio I**

PANEL I

**Challenges and prospects of the Tax Co-operation Platform for Latin America
and the Caribbean**

ICRICT (por confirmar), Natalia Quiñonez, Publio Cortés, Álvaro Villegas
(08:00 – 09:15)

PANEL II

Objective tax nexus. Significant economic presence

Omar Cabrera, Andres Baez, Felipe Yañez
(09:15 – 10:30)

COFFEE BREAK

(10:30 – 10:45)

PANEL III

Subjective tax nexus under Pillar II: consequences for the developing countries

Oscar Munevar, Luis Schoueri, Martin Wenz
(10:45 – 11:45)

PANEL IV

Pillar II and DSTs: Elimination of Double Taxation

Maria Paula Baptiste, Alejandro Calderon, Felix Martinez, Camilo Zarama
(11:45 – 13:00)

LUNCH BREAK

(13:00 – 14:30)

PANEL V

Arm's Length Principle

Andres Perdomo, Aitor Navarro, Luis Schoueri, Andres Parra
(14:30 – 15:45)



COFFEE BREAK

(15:45 – 16:00)

PANEL VI

Conflict resolution in international taxation

Manuela Londoño, Marina Castro, Hugo López, Olga Gonzalez, Julio Roberto Piza

(16:00 – 17:15)

PANEL VII

General Discussion

Closing Session

(17:15 – 18:30)

* “The event will be conducted in Spanish, except for Panel III which will be entirely in English. Attendees’ interventions can be made in either English or Portuguese.”