

8th

INTERNATIONAL CONFERENCE ON TAXPAYER RIGHTS

Access to Justice:
Judicial Review &
Alternative Dispute Resolution

24 - 26 May 2023 | Santiago, Chile & Live-Streamed

Aula Magna | Diagonal Paraguay 257 | University of Chile | Andrés Bello Campus

Convenor | Center for Taxpayer Rights

Host | Centro de Estudios Tributarios, Universidad de Chile

Technical Advisor | International Bureau of Fiscal Documentation

With participation by member Courts and Judges of the
International Association of Tax Judges (IATJ)

Planning Committee:

Nina E. Olson, Center for Taxpayer Rights, United States

Hon. Peter J. Panuthos, United States Tax Court, United States

Pasquale Pistone, IBFD, The Netherlands

Gonzalo Polanco, Universidad de Chile, Chile

Miguel Zamora, Wise Tax, Chile

Sponsors:

American College of Tax Counsel

American Tax Policy Institute

Caplin & Drysdale, Chartered

International Fiscal Association - USA & Chile Branches

KPMG - Chile

Tax Analysts

8th International Conference on Taxpayer Rights

Access to Justice: Judicial Review & Alternative Dispute Resolution

Wednesday, 24 May 2023 (all times in Chilean time)

13:00 to 14:30

Judges' Roundtable: Self-Represented Taxpayers - The Judicial Response

Moderator: Peter Panuthos, Special Trial Judge, United States Tax Court, United States

Panelists:

Akinmade Ajibola, Chairman, Tax Appeal Tribunal, South West, Nigeria

Raúl C. Cancio Fernández, Legal Adviser to the Supreme Court, Spain

Diana Leyden, Special Trial Judge, United States Tax Court, United States

15:00 to 16:30

Taxpayer Advocate/Ombuds/Tax Clinic Workshop: Dispute Resolution

Moderator: Nina E. Olson, Executive Director, Center for Taxpayer Rights, United States

Panelists:

Daniel Alberto Acevedo, former Taxpayer Advocate, Direccion de Impuestos y Aduanas Nacionales (DION), Colombia

Iván del Río, Acting Taxpayer Ombuds, Dedecon, Chile

Sergio Endress, Assistant Professor, Tax Clinic, University of Chile, Chile

Mercedes Martinez, Taxpayer Advocate, Peru

Susan Morgenstern, Senior Attorney, Center for Taxpayer Rights, United States

Emer Mulligan, University of Galway Tax Clinic, Ireland

Thabo Legwaila, Acting Tax Ombud, South Africa

19.30 to 21.00

Opening Reception (courtesy of Caplin & Drysdale)

Hotel Cumbres Lastarria | José Victorino Lastarria 299 | Santiago



Access speaker biographies, materials, abstracts, and slides at

<https://taxpayer-rights.org/8th-ictr-materials>.

Thank you for your interest in the 8th International Conference on Taxpayer Rights. Please let us know what you think about the conference, and what subjects you would like to have covered in future conferences. You can reach us at the Center for Taxpayer Rights at info@taxpayer-rights.org. To learn more about the Center for Taxpayer Rights, go to www.taxpayer-rights.org. There you can subscribe to the Taxpayer Rights Digest and sign up for updates about future conferences.

**SAVE
THE
DATE**

9th International Conference on Taxpayer Rights
Framing a Digital Taxpayer Bill of Rights
4 - 6 June 2024, University of Antwerp, Belgium

8th International Conference on Taxpayer Rights

Access to Justice: Judicial Review & Alternative Dispute Resolution

Thursday, 25 May 2023 (CL time)

| | |
|-----------------------|---|
| 9:00 to 9:30 | Welcome & Introductory Remarks |
| 9:30 to 11:00 | <p>Panel 1: <i>A rights-based foundation for access to judicial review.</i> Moderator: Diana Leyden, Special Trial Judge, United States Tax Court, United States Panelists: Christian Allen, Judge, Tax Court, Chile Thomas Andrieu, Conseil d'Etat, France Anthony D. Gafoor, Chair, Tax Appeal Court of Trinidad and Tobago, Trinidad Luís Flávio Neto, Tax Partner, KLA Lawyers, Brazil</p> |
| 11:00 to 11:30 | Break |
| 11:30 to 13:00 | <p>Panel 2: <i>Tax issues and courts of different remit.</i> Moderator: Leslie Book, Professor, Villanova University Law School, United States Panelists: Jennifer Davies, Judge, Federal Court of Australia, Australia Maria Silva Gallinato, Tribunal Constitucional, Chile Anette Kugelmüller-Pugh, Judge, Bundesfinanzhof, Germany</p> |
| 13:00 to 14:00 | Lunch |
| 14:00 to 15:30 | <p>Panel 3: <i>Judicial review of tax matters in non-tax norms and fora.</i> Moderator: Fernando Serrano Antón, Full Professor of Tax Law, Complutense University, Spain Panelists: Sandra Benedetto, PriceWaterhouse Coopers, Chile Yariv Brauner, Professor, Levin College of Law, University of Florida, United States Pasquale Pistone, International Bureau of Fiscal Documentation, The Netherlands Cristian Vistoso, DS Avocats, Chile</p> |
| 15:30 to 16:00 | Break |
| 16:00 to 17:30 | <p>Panel 4: <i>Barriers to access to or deprivation of judicial review.</i> Moderator: Peter Panuthos, Special Trial Judge, United States Tax Court, United States Panelists: Akinmade Ajibola, Chairman, Tax Appeal Tribunal, South West, Nigeria Mary M. Gillum, Director, Tennessee Taxpayer Project, Legal Aid Society of Middle Tennessee and the Cumberlands, United States Christophe Waerzeggers, International Monetary Fund, United States</p> |
| 20:00 to 22:00 | Reception & Dinner Hotel Cumbres Lastarria José Victorino Lastarria 299 Santiago |

8th International Conference on Taxpayer Rights

Access to Justice: Judicial Review & Alternative Dispute Resolution

Friday, 26 May 2023

9:00 to 10:30

Panel 5: *Judicial review of cross-border tax disputes.*

Moderator: Manuel Alcalde, Carey Law Firm, Chile

Panelists:

Philip Baker, Q.C., Field Tax Chamber; Visiting Lecturer, Oxford University, United Kingdom
Liselott Kana, Co-Chair, United Nations Committee of Experts on International Cooperation in Tax Matters; Internal Revenue Service, Chile

Katerina Perrou, Post-Doctoral Researcher and Lecturer in Tax Law, National and Kapodistrian University of Athens; Legal Counsel to the Governor of the IAPR, Greece

Luis Salinas, Creel, García-Cuéllar, Aiza y Enríquez, S.C., Mexico

10:30 to 11:00

Break

11:00 to 12:30

**IBFD Observatory on the Protection of Taxpayer Rights/
Current Developments in Case Law**

Panelists:

Philip Baker, Q.C., Field Tax Chamber; Visiting Lecturer, Oxford University, United Kingdom
Pasquale Pistone, Academic Chairman, International Bureau of Fiscal Documentation, The Netherlands
Hugo Hurtado, Deloitte - Chile, Chile

Katerina Perrou, Post-Doctoral Researcher and Lecturer in Tax Law, National and Kapodistrian University of Athens; Legal Counsel to the Governor of the IAPR, Greece

Zhanna Ziering, Moore Law Firm, United States

12:30 to 13:30

Lunch

13:30 to 15:00

Panel 6: *Alternative dispute resolution and judicial review.*

Moderator: Andres Martinez, KPMG, Chile

Panelists:

Lewis Carluzzo, Chief Special Trial Judge, United States Tax Court, United States

Tânia Carvalhais Pereira, Professor, Catholic University of Portugal; Head of Tax, Center for Administrative and Tax Arbitration (CAAD), Portugal

Andrew Roberson, KPMG, United States

15:00 to 15:30

Break

15:30 to 16:30

Roundtable Discussion: *Taxpayer rights and access to judicial review*

Moderator: Christopher Rizek, Caplin & Drysdale, United States

Panelists:

Nina E. Olson, Center for Taxpayer Rights, United States

Peter Panuthos, Special Trial Judge, United States Tax Court, United States

Gonzalo Polanco, Institute of Economics and Business, University of Chile, Chile

Miguel Zamora, Wise Tax, Chile

16:30

Adjourn!