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 | 05.24.23 - 05.26.23 | https://taxpayer-rights.org
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, Dedecion, 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 

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
### Thursday, 25 May 2023  (CL time)

**9:00 to 9:30**  
Welcome & Introductory Remarks

**9:30 to 11:00**  
**Panel 1:**  *A rights-based foundation for access to judicial review.*  
**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

**11:00 to 11:30**  
Break

**11:30 to 13:00**  
**Panel 2:**  *Tax issues and courts of different remit.*  
**Moderator:** Leslie Book, Professor; Villanova University Law School, United States  
**Panelists:**  
- Jennifer Davies, Judge, Federal Court of Australia, Australia  
- Maria Silva Gallinato, Tribunal Constitutional, Chile  
- Anette Kugelmüller-Pugh, Judge, Bundesfinanzhof, Germany

**13:00 to 14:00**  
Lunch

**14:00 to 15:30**  
**Panel 3:**  *Judicial review of tax matters in non-tax norms and fora.*  
**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

**15:30 to 16:00**  
Break

**16:00 to 17:30**  
**Panel 4:**  *Barriers to access to or deprivation of judicial review.*  
**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

**20:00 to 22:00**  
Reception & Dinner | Hotel Cumbres Lastarria | José Victorino Lastarria 299 | Santiago
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!