

# 8<sup>th</sup>

# INTERNATIONAL CONFERENCE ON TAXPAYER RIGHTS

## Acceso a la Justicia: Revisión Judicial y Resolución Alternativa de Disputas

24 - 26 mayo, 2023 | Santiago, Chile & Transmisión en Vivo

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

**Coordinador** | Center for Taxpayer Rights

**Anfitrión** | Centro de Estudios Tributarios, Universidad de Chile

**Asesor Técnico** | International Bureau of Fiscal Documentation

Con la participación de los Tribunales y Jueces miembros de la Interational Association of Tax Law Judges (IATJ)

### **Comité de Planificación:**

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

### **Patrocinadores:**

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

## *Acceso a la Justicia: Revisión Judicial y Resolución Alternativa de Disputas*

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

13:00 to 14:30

### **Platica de Jueces: Contribuyentes Autorrepresentados - La Respuesta Judicial**

**Moderador:** Peter Panuthos, Special Trial Judge, United States Tax Court, United States

**Panelistas:**

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

### **Taller del Defensor del Contribuyente/Ombuds/Clínica Tributaria: Resolución de Disputas**

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

**Panelistas:**

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

### **Recepción de apertura, cortesía de Caplan & Drysdale**

**Hotel Cumbres Lastarria | José Victorino Lastarria 299 | Santiago**



Acceda a biografías, materiales, resúmenes y diapositivas de los oradores en

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

Gracias por su interés en la 8va Conferencia Internacional sobre Derechos del Contribuyente.

Háganos saber lo que piensa sobre la conferencia y qué temas le gustaría que se trataran en futuras conferencias. Puede comunicarse con nosotros en el Centro de Derechos de los Contribuyentes

en [info@taxpayer-rights.org](mailto:info@taxpayer-rights.org). Para obtener más información sobre el Centro para los Derechos de

los Contribuyentes, visite [www.taxpayer-rights.org](http://www.taxpayer-rights.org). Allí puede suscribirse a la revista electrónica de

Derechos de Los Contribuyentes e inscribirse para recibir actualizaciones sobre futuras conferencias.

**GUARDE  
LA  
FECHÉ**

## 9th International Conference on Taxpayer Rights

*Enmarcando una Declaración de Derechos  
del Contribuyente Digital*

4 - 6 de junio 2024, University of Antwerp, Belgium

# 8th International Conference on Taxpayer Rights

## *Acceso a la Justicia: Revisión Judicial y Resolución Alternativa de Disputas*

**Thursday, 25 mayo 2023 (CL time)**

**9:00 to 9:30**

**Bienvenida y Comentarios Introdutorios**

**9:30 to 11:00**

**Panel I: *Una base basada en los derechos para el acceso a la revisión judicial.***

**Moderador:** Diana Leyden, Special Trial Judge, United States Tax Court, United States

**Panelistas:**

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**

**Descanso**

**11:30 to 13:00**

**Panel 2: *Asuntos fiscales y tribunales de diferentes competencias.***

**Moderador:** Leslie Book, Professor, Villanova University Law School, United States

**Panelistas:**

Jennifer Davies, Judge, Federal Court of Australia, Australia

Maria Silva Gallinato, Tribunal Constitucional, Chile

Anette Kugelmüller-Pugh, Judge, Bundesfinanzhof, Germany

**13:00 to 14:00**

**Almuerzo**

**14:00 to 15:30**

**Panel 3: *Revisión judicial de asuntos tributarios en normas y foros no tributarios.***

**Moderador:** Fernando Serrano Antón, Full Professor of Tax Law, Complutense University, Spain

**Panelistas:**

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**

**Descanso**

**16:00 to 17:30**

**Panel 4: *Obstáculos al acceso a la revisión judicial o a su privación.***

**Moderador:** Peter Panuthos, Special Trial Judge, United States Tax Court, United States

**Panelistas:**

Akinmaade 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**

**Recepción y Cena | Hotel Cumbres Lastarria | José Victorino Lastarria 299 | Santiago**

# 8th International Conference on Taxpayer Rights

## *Acceso a la Justicia: Revisión Judicial y Resolución Alternativa de Disputas*

Friday, 26 mayo 2023

9:00 to 10:30

**Panel 5: Revisión judicial de disputas fiscales transfronterizas.**

**Moderador:** Manuel Alcalde, Carey Law Firm, Chile

**Panelistas:**

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

**Descanso**

11:00 to 12:30

**IBFD Observatory on the Protection of Taxpayer Rights/  
Desarrollo de Jurisprudencia**

**Panelistas:**

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

**Almuerzo**

13:30 to 15:00

**Panel 6: Solución alternativa de controversias y revisión judicial.**

**Moderador:** Andres Martinez, KPMG, Chile

**Panelistas:**

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

**Descanso**

15:30 to 16:30

**Platica: Derecho de los contribuyentes y acceso a la revisión judicial**

**Moderador:** Christopher Rizek, Caplin & Drysdale, United States

**Panelistas:**

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

**Aplazar!**