

WTI Brown Bag Seminar



Title

Tax Incentives in Pacific Alliance Countries, the Base Erosion and Profit Shifting (BEPS) Project and the 2030 Sustainable Development Agenda

Speaker

Eleonora Lozano Rodríguez, Associate Professor of the Faculty of Law of the Universidad de Los Andes, Colombia

When

Tuesday
7 January 2020
12:30-13:30

Where

Anna Nussbaum Auditorium
World Trade Institute
Hallerstrasse 6, 3012 Bern

Abstract

This brown-bag seminar will provide a theoretical and conceptual approach to tax incentives and their desirable and problematic characteristics. It will present the objectives that, from the international scenario, the OECD's Base Erosion and Profit Shifting (BEPS) project and the Sustainable Development Agenda seek as good design and implementation. It will present the current panorama of such incentives in Latin American countries in general, and in those of the Pacific Alliance in particular (Chile, Colombia, Mexico and Peru), analysing their difficulties in meeting international standards, based on a sample of income and value added tax incentives. Finally, it will propose a series of public policy recommendations for improvement in those countries.

Biography of the speaker

Eleonora Lozano Rodríguez is Associate Professor of the Faculty of Law of the Universidad de Los Andes in Colombia and Director of the Doctorate in Law and the Master in Taxation of the same University.

Dr Lozano Rodríguez is an expert in national and international taxation. She also specializes in matters of economic law, in general, and economic regulation, especially.

She is a lawyer, economist and master in economics from the Universidad de Los Andes, and holds a Ph.D in Law from the University of Salamanca, Spain.

Author of several books, "Tax Justice" (2017, CIJUS Collection, Ediciones Uniandes), "Theory and implementation of the economic analysis of Colombian law" (2016, Academic Studies, Ediciones Uniandes) and "International arbitration in tax matters: One proposal for Latin American countries "(2009, Uniandes Editions).

