

CURSO	:	LATIN AMERICAN TAXATION
TRADUCCIÓN	:	Legislación tributaria en latinoamérica
SIGLA	:	DMD 3425
CRÉDITOS	:	10 UC
MÓDULOS	:	01
REQUISITOS	:	Sin requisitos
RESTRICCIONES	:	170401, 170402, 170403, 170404 o 170405
CARÁCTER	:	Optativo
TIPO	:	Cátedra
CALIFICACIÓN	:	Estándar
PROFESOR	:	Jose Escudero Treder

I. DESCRIPTION

This course aims to provide an overview of taxation systems in Latin America, with emphasis on the development processes of the tax theory in various countries, especially the harmonization processes performed in Latin American States and the challenges of the new international context.

The focus is on rules that operate at a regional level, though we will look at some domestic rules that are important to international taxation and that can be found in a number of important tax systems.

II. OBJETIVES

1. Identify the causes of the current state of taxation in Latin America.
2. Examine the effects that the development of regional blocks brought to the taxation context.
3. Understand the various tax systems in the region and their relationship with the development of double taxation agreements.
4. Identify trends that will impact the development of taxation in Latin America in the future.

III. COURSE CONTENT

1. General Aspects of Taxation in Latin America
 - 1.1. Economic overview
 - 1.2. Political overview
 - 1.3. Regional systems
 - 1.4. Principles of international taxation
2. Harmonization process and tax treaties
3. Basic tax elements in determined jurisdictions:
 - 3.1. Peru
 - 3.2. Brazil
 - 3.3. Colombia
 - 3.4. México
 - 3.5. Argentina
4. Future Challenges in Latin America

IV. METHODOLOGY

- Lectures.
- Discussions

V. EVALUATION

- Partial sitting examinations 60%
- Essay 40%

VI. BIBLIOGRAPHY

Mandatory

1. Bernardi, Barreix Marenzy and Profeta. 'Tax Systems and Tax Reforms in Latin America' Routledge International Studies in Money and Banking (2008)
2. Roxan, Ian, 'Limits to Globalisation: Some Implications for Taxation, Tax Policy, and the Developing World' (January 30, 2012). LSE Legal Studies Working Paper No. 3/2012. Available at SSRN: <http://ssrn.com/abstract=1995633>
3. Focanti, Hallerberg and Scartascini, 'Tax Reforms in Latin America in the Era of Democracy'. December 2013, Inter-American Development Bank. Available in IADB: publications.iadb.org.
4. Tanzi, Vito 'Globalization, Tax Systems, and the architecture of Global Economics'. Inter-American Development Bank. Available in IADB: publications.iadb.org.

Recommended

1. Avi-Yonah, Reuven and Stewart, Miranda (editors) 'Tax, law and Development'. Edward Elgar Publishing Limited. (2013).
2. Avi-Yonah, Reuven S., 'Double Tax Treaties: An Introduction' (2007). Available at SSRN: <http://ssrn.com/abstract=1048441>;
3. Baistrocchi, Eduardo A., 'The Use and Interpretation of Tax Treaties in the Emerging World: Theory and Implications' [2008] British Tax Review 352. Available at SSRN: <http://ssrn.com/abstract=1273089>;
4. Gordon, Roger. 'Taxation in Developing Countries: Six case Studies and Policy Implications' Columbia University Press, New York (2010).
5. Tanzi, Barreix and Villela. 'Taxation and Latin American Integration' (2008) Inter-American Development Bank.