

**AGREEMENT FOR ACADEMIC COOPERATION BETWEEN THE  
INSTITUTO COLOMBIANO DE DERECHO TRIBUTARIO  
AND THE  
INTERNATIONAL BUREAU OF FISCAL DOCUMENTATION**

The Instituto Colombiano de Derecho Tributario, Colombia

Represented by Prof. Catalina Hoyos Jiménez, President

Hereinafter referred to as "ICDT"

And

The Foundation International Bureau of Fiscal Documentation, the Netherlands,

Represented by Prof Dr Pasquale Pistone, Academic Chairman

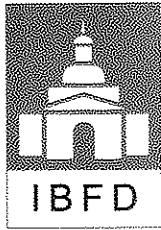
Hereinafter referred to as "IBFD"

Have agreed the following:

**1. Scope**

1. Throughout the duration of this agreement the Institute and IBFD will cooperate in the study of international and comparative taxation, through teaching, research, translation, publication and ancillary activities.

**2. Teaching**



1. IBFD will provide with one/two instructor(s), who will teach once a year one module of international tax law (for the duration of three to maximum five days per year) in the framework of the educational programmes offered by ICDT. The content of the teaching module will be agreed in advance by the IBFD Academic Chairman and the ICDT President in line with the programmes approved by ICDT.
2. Teaching will be conducted in Spanish in cooperation with teaching staff provided by ICDT, unless the parties otherwise agree.
3. During the course, participants will be given by the IBFD, free of charge, access to teaching materials, selected by the IBFD instructors within the IBFD tax research platform.
4. Travelling (economy class), accommodation and living expenses in Bogotá will be borne by ICDT.
5. Insofar as external participants (not registered as ICDT members or clients) are admitted to the teaching modules, IBFD will reserve the right to request the payment of a royalty by such external participants, for teaching activities, to be determined by means of a separate written agreement with the Institute. The royalty will be calculated over the profits of the correspondent activity.
6. The format and essential contents of the courses offered jointly by ICDT and IBFD will not be reproduced by ICDT.
7. ICDT will refrain from using the materials or expertise acquired with the joint organization of these courses in other courses or initiatives.
8. In cases of doubt, consultations should take place between the contact people, as mentioned in this agreement.

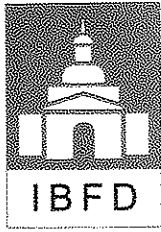
### **3. Research**

1. IBFD and the Institute agree that one of the main pillars of this cooperation is scientific research on international and comparative tax law, to be carried out in line with the highest quality standards.
2. For this purpose, the parties shall endeavor to put forward additional proposal(s) for cooperation on research activities in the field of international and comparative tax law. The specific research topics and outputs are to be defined through separate Protocols, or via mutual agreement of both parties.
3. Both parties accept to provide mutual support on international research activities, to the best of their respective abilities and to the extent that is possible with a view to enhancing their objective academic credentials.

### **4. Translation**

1. ICDT will provide every year, free of charge, the translation into Spanish (and respective linguistic revision by at least two native speakers different from the translator) of one book

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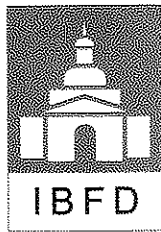
in English. The book is selected in accordance with the indication of the IBFD's Academic Chairman.

2. IBFD and ICDT agree that all profits derived from the joint publication of the book will be split 70-30, in recognition of the intellectual property rights of the books, which remains exclusively with IBFD also in the Spanish version.
3. The technical fiche of the book will mention the name of the translator, of the linguistic revisers, the project coordinator and acknowledge that it was a joint initiative with ICDT.

## 5. Publications

1. Both parties are committed to cooperate on a selected high-profile research projects on international and comparative tax law. The research should meet the highest international standards for academic activities in line with the plan of IBFD to establish a global academic research network. The specific research projects will be defined by common agreement of the institutions.
2. With a view to preserving high-quality international standards in academic research IBFD and ICDT will pursue a policy of encouraging a track record on scientific publications in the field of international and comparative tax law, which will constitute a relevant criterion on deciding whether the agreement will be eligible for renewal.
3. ICDT will indicate every year the extent to which it can contribute to write useful information to be added to the IBFD Tax Research Platform, which can include, among others, contributions on legislation, case law, or administrative practices from Colombia on the fields of International tax law or with relevance from a cross-border tax perspective. The number of agreed contributions will be done free of charge.
4. ICDT ensures, to the best of its knowledge, that all materials submitted for publication to the IBFD constitutes own original work (of the research group or of the individuals involved), that has never been published elsewhere, that does not contain material of a defamatory or unlawful nature and that it does not violate or infringe any rights of a third party.
5. When submitting any materials for the IBFD (namely for publication or to be integrated in a research project) the counter party acknowledges and assigns to IBFD exclusively for and throughout the world all copyrights regarding the materials, including but not limit to the right to publish, in any format, either through its own offices or in cooperation with other parties. The right to publish and / or multiply the published version of the materials (self-standing or integrating contributions from others) also covers the right to include (all or part of the) materials in an existing or new IBFD Database(s) or in other products in which IBFD is a participant. It also encompasses the right to translate the materials (either directly or in cooperation with other parties) and publish the translation in any format and languages other than English.
6. With a view to showing a commitment to actively counter violations, ICDT will indemnify IBFD for, and hold IBFD harmless from any loss, expense or damage occasioned by any claim

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or suit by a third party for a copyright infringement or arising out of any breach of legal or ethical requirements regarding the materials provided to IBFD.

7. ICDT will not be held liable for any damages that occur from IBFD's misrepresentation in the course of its business, for loss or corruption of data from IBFD's systems and for any consequential loss.

## **6. Access to IBFD database/documentation**

1. The agreement allows the Institute to obtain free access to the IBFD full membership database including online books and the Global Tax Treaty Commentaries during the first year of this agreement. During the second year, such access will be granted against 50% discount of the normal price. IBFD will determine and communicate in advance, before the renewal, the discounted amount.
2. If requested, IBFD might grant access through IP recognition using the unique IP range of ICDT. IBFD's content can only be accessed within the unique range of ICDT.
3. Without prejudice of the free access during the first year, ICDT will contact IBFD sales in order to determine the type of online membership that they want to have access.
4. Access is subject to prior payment of the price.
5. IBFD will monitor the usage. The access to the online databases (IBFD full membership) can be terminated immediately, in cases of an abuse in the access (by fault or neglect).
6. During the period of validity of the agreement, any member of the Institute that has effectively benefited from the privileged IBFD books or databases as provided by this agreement will acknowledge this support in its publications by referring: "the research on which this publication has been written was kindly supported by the International Bureau for Fiscal Documentation ([www.ibfd.org](http://www.ibfd.org))."
7. ICDT will grant IBFD free access to all its publications and database. If requested, ICDT might grant access through IP recognition using the unique IP range of IBFD. ICDT's content can only be accessed within the unique range of IBFD.

## **7. Government consultancy activities**

1. IBFD and the institute are interested in exploring synergies in a view to offer technical capacity-building programmes services to the Colombian Revenue Service (DIAN) and more in general, technical support to DIAN on issues concerning the current development in international tax law.
2. In the short term, the IBFD expresses its interest in an external cooperation with ICDT within the "Escuela Tributaria Distrital" (Bogotá District School of Taxes) with a view to developing a project for a broader capacity training structure for the National Tax Administration.

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3. The specific resources to be employed shall be defined, on a project basis, in consultation with IBFD Government Consultancy and Academic Departments.

#### **8. Ancillary activities**

1. The parties will endeavor to promote mutual knowledge of activities and events, including, but not limited to, the ones organized in cooperation.
2. IBFD will promote ICDT activities and events through the IBFD website, calendar of events, newsletters, emails, tax news services, the IBFD website (including the news section), LinkedIn and Twitter. We could also do the follow up of events, if a press released is provided (which would be included in our news section); If possible, IBFD will make available free samples of a variety of journals to distribute among the participants as well as special discounts for the participants of selected conferences.
3. ICDT will actively promote IBFD products and services, including by means of making available for IBFD an exhibition stand(s) at its events, quarterly inclusion in your newsletter or focused mailing of information on your behalf (namely on tailored training and free trials), free attendance at your events by minimum 2 IBFD researchers (who could eventually report the conference in a TNS); free page content in the conference handbook (or, if no conference handbook is available, insert in delegates bags; the delegates list for one-time mailing use and a mention to IBFD as preferred partner in your website, conference pages and programmes and endorsement on the website of our training programmes.
4. Furthermore IBFD should be acknowledged as scientific academic supporter in the marketing communications concerning the events (brochures, webpages, etc).

#### **9. Contact person for the implementation of the agreement**

1. From the side of the IBFD side the contact person is the pro-tempore Academic Chairman, or any other member of IBFD staff to which he, expressly as by writing, delegates that capacity.
2. From the Institute side, the contact person is the pro-tempore President, or any other member of IBFD staff to which he, expressly as by writing, delegates that capacity.

#### **9. Confidentiality**

1. Unless otherwise specifically agreed in writing, the precise terms agreed on this document are considered confidential. Either party will refrain from publishing or diffusing this agreement or its specific terms.

#### **10. Entry into force, duration and renewal**



1. This agreement enters into force on the 1 October 2014.
2. This agreement is valid for the period of two years (i.e. till the 30 September 2016).
3. The agreement is subject to automatic renewal, unless either party communicates in writing and no later than one month before the date of termination or renewal, its intention to terminate it.
4. Any party may terminate this agreement, even before the date of renewal, based on fault or neglect in the implementation of this agreement.

This agreement is signed in Amsterdam, The Netherlands on 15<sup>th</sup> September 2015.

**For the Instituto Colombiano de  
Derecho Tributario**

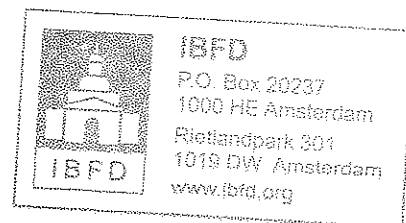
**Prof. Catalina Hoyos Jiménez**

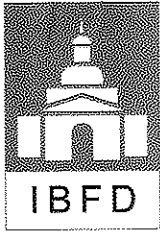
**President of ICDT**

**For the International Bureau for Fiscal  
Documentation (IBFD)**

**Prof. Dr Pasquale Pistone**

**Academic Chairman of the IBFD**





**PROTOCOL TO THE  
AGREEMENT FOR ACADEMIC COOPERATION BETWEEN THE  
INSTITUTO COLOMBIANO DE DERECHO TRIBUTARIO - ICDT  
AND THE  
INTERNATIONAL BUREAU OF FISCAL DOCUMENTATION - IBFD**

The Instituto Colombiano de Derecho Tributario, Colombia

Represented by Prof. Catalina Hoyos Jiménez, President

Hereinafter referred to as "ICDT"

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The Foundation International Bureau of Fiscal Documentation, the Netherlands,

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Have agreed the following:

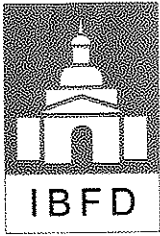
- The scope of this Protocol is to specify, for the period of one year, the activities to be conducted in the framework of the cooperation agreement between IBFD and ICDT.
- Nothing in this Protocol should be read as altering the clauses agreed in the cooperation agreement.

**1. Research**

1. For the first year the main topics of research are:

- i) International tax transparency and developing countries (the research activities should be conducted in connection with the DeSTAT project and, particularly, in collaboration with Dr. Natalia Quiñones, acting as head of the DeSTAT national antenna for Colombia.

*C. Hoyos*



The parties acknowledge the potential of this project to create capacity-building opportunities (both for public and private sector).

- ii) Taxation of financial markets: some preparatory research activities could be carried out on the following topics: i) critical view of LATAM financial markets from a tax perspective; ii) the concept of “source of the income” in financial markets; iii) the importance of determining common and unified rules for international transactions; iv) Double Tax Treaties and new challenges for Model Tax Conventions; v) Tax treatment of shares, securities, investment funds, derivative instruments, hybrid instruments; vi) local taxes and Financial Instruments; VAT in Financial Markets; vii) Financial Transaction Taxes.
  - iii) Transfer of technology in developing countries. An ICDT researcher will work on this topic and be welcome to spend two or three research visits at IBFD with the status of IBFD visiting researcher in order to prepare the drafting of a dedicated publication. Research will focus on the following topics: i) the concepts of technology, of transfer of technology; ii) source of income in technology transfers; iii) transfers of technology from the perspective of Model Tax Conventions; iv) Transfers of technology in the global trade tax law; v) tax policies for the transfers of technology in developing and less developed countries.
2. The experts participating to the research on each of the above topics will be selected by prior mutual agreement by both of the parties.

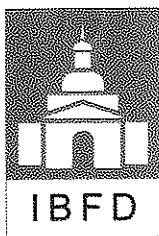
## 2. Teaching

1. During the first year of application of the agreement, IBFD and ICDT will make efforts to jointly organize an intensive academic course (in Spanish) of 3 to 5 consecutive days, in Bogotá, Colombia (at a premise to be defined by ICDT. The initial part of the course will make use of the handbook by Michael Lang, *Introducción al Derecho de los convenios para evitar la doble imposición*, IBFD / Temis, 2014). The content of this specific course is to be defined in advance by IBFD’s Academic Chairman, in consultation with ICDT.
2. ICDT and IBFD will also define by mutual agreement the topic of the first joint course for tax professionals, to be organized on selected issues of international tax law and for a duration not exceeding 5 days.

## 3. Government consultancy services

1. IBFD and ICDT will develop, during the first year, joint efforts to create a potential constructive framework with Colombian tax authorities (DIAN) that could be further used as a pilot to further expand in the region of the Pacific Alliance.
2. IBFD agrees with the suggestion of initial contacts to be established by ICDT (on behalf of both parties).





3. Any party may terminate a specific clause or the whole Protocol (separately from the termination of the agreement, based on fault or neglect in the implementation of the Protocol).

This agreement is signed in Amsterdam, The Netherlands on 15 September 2014.

**For the Instituto Colombiano de  
Derecho Tributario**

**Prof. Catalina Hoyos Jiménez**

**President of ICDT**

**For the International Bureau for Fiscal  
Documentation (IBFD)**

**Prof. Dr Pasquale Pistone**

**Academic Chairman of the IBFD**

