



**XVIII Meeting of the Iberoamerican Observatory of International Taxation  
XV Edition of the Iberoamerican Tax Moot Court  
September 1st – 5th, 2025  
Universidad de Guadalajara, Guadalajara - México**

**Monday, September 1<sup>st</sup>**

**Team's welcome**

XV Iberoamerican Tax Moot Court (ITMC)

UDG – Welcome

(8:00 – 8:20)

**ITMC**

**Moot First Round – Part I**

(3 simultaneous matches)

(8:30 – 10:00)

**Moot First Round – Part II**

(3 simultaneous matches)

(10:30 – 12:00)

**Lunch**

(12:00 – 14:00)

**ITMC**

**Moot First Round – Part III**

(3 simultaneous matches)

(14:00 – 15:30)



**Moot First Round – Part IV**  
(3 simultaneous matches)  
(16:00 – 17:30)

**Tuesday, September 2<sup>nd</sup>**

**ITMC**

**Moot First Round – Part V**  
(3 simultaneous matches)  
(8:00 – 9:30)

**Moot First Round – Part VI**  
(3 simultaneous matches)  
(9:45 – 11:15)

**Moot First Round – Part VII**  
(3 simultaneous matches)  
(11:30 – 13:00)

**Lunch**  
(13:00 – 14:00)

**Football Match**  
(14:30 – 16:00)

**Wednesday, September 3<sup>rd</sup>**

**XVIII Meeting of the Iberoamerican Observatory of International Taxation**  
**“Taxation of Cross-border Services in the new international order”**

**Opening: Alejandro Calderón and Juan Zornoza**  
(8:45 – 9:00)



**Qualification of income from services**

Alejandro Calderón, Martin Wenz, Luis Schoueri and Yariv Brauner

Chair: Juan Zornoza

(9:00 – 10:45)

**Break**

(10:45 – 11:15)

**Source and withholding tax of service payments**

Andrés Báez, Felipe Yañez and Marina Castro

Chair: Luis Schoueri

(11:15 – 13:00)

**Lunch**

(13:00 – 14:00)

**Transfer pricing and intra-group services**

Aitor Navarro, Carlos Pérez and Lucas Poubel

Chair: Felipe Yañez

(14:00 – 15:45)

**Finalists will be announced**

(15:45 - 16:00)

**Deduction of payments, cross-border services taxation and the GATS**

Bruno da Silva, Hugo López and Maria Paula Baptiste

Chair: Camilo Zarama

(16:00 – 17:45)

**Thursday, September 4<sup>th</sup>**

**ITMC**

**Moot Final**

(9:00 – 12:30)



**Lunch**

(12:30 –14:30)

**Alternatives for taxing services: UN Framework Convention on International Tax Cooperation: Protocol I, Digital Services Taxes, Economic Significant Presence**

Andrés Baez, Marina Castro and Jose Manuel Castro

Chair: Martin Wenz

(14:30 -16:15)

**Winners will be announced**

(16:15 - 16:30)

**Open debate: income qualification of services from the past to the future**

Chair: Juan Zornoza Pérez

(16:30 – 17:45)

**Friday, September 5<sup>th</sup>**

**New trends in international taxation**

**Opening**

Alejandro Calderón

(9:00 – 9:05)

**SESSION I**

**Recent tax reforms in the region**

Tiffany Reyes, Luis Flavio Neto

Chair: Mauricio Marín

(9:05 – 10:30)



**Break**

(10:30 – 10:45)

**SESSION II**

**Recent tax cases: transfer pricing and unrealized income (CFC, exit tax, Moore)**

Asociación de Precios (TBD) Yessica Valor – Carolina Gallo – David Barron, and Yariv

Brauner

Chair: Aitor Navarro

(10:45 – 12:15)

**Break**

(12:15 – 12:30)

**SESSION III**

**New trends in international taxation: GloBE and Tax Incentives**

Gustavo Vettori, Helena Trentini and Aitor Navarro

Chair: Martin Wenz

(12:30 – 13:45)

**Closing Remarks**

**Universidad de Guadalajara**

(13:45-14:30)

**End**