

The Law Reviews

Toggle navigation

- [Titles](#)
- [Countries](#)
- [Expert panel](#)
- [Shop](#)

-

[Follow us on LinkedIn](#)

-

- [Search](#)
-

Business-focused legal analysis and insight in the most significant jurisdictions worldwide

- [Interested in contributing?](#)

[The Tax Disputes and Litigation Review - Edition 8](#)

Colombia

Published: March 2020

Author



[Adrián Rodríguez](#)

[Lewin & Wills](#)

I INTRODUCTION

Litigation is prevalent in Colombia. Beginning from the initiation of the tax audit through to the final ruling from the highest tax court on appeal, the litigation proceeding regularly lasts between eight and 10 years. Taxpayers in tax controversies subject to litigation often win their cases; however, usually the costs and expenses accrued by the taxpayers in litigations are non-recoverable (whether they win or not). So, matters normally subject to litigation by taxpayers are those where material amounts are under discussion. The taxpayer does not need to pay a fee to file for litigation. Currently, an insurance policy or a guarantee is also not required. The only condition is that the representation is carried out by a licensed attorney.

There is no permanent less adversarial way of resolving a tax dispute. According to the legal regulations, the tax authorities are not authorised to resolve tax controversies through less adversarial mechanisms. However, there have been certain occasions in which the Colombian legislator has enacted temporary settlement facilities for tax controversies. In these events, usually the taxpayer must pay the officially assessed tax increase plus a reduced amount of the penalties and lateness interest. Such amounts: (1) were established by the law; (2) were non-negotiable; and (3) depended on the phase or stage of the tax controversy.

II COMMENCING DISPUTES

Regardless of the tax or return under discussion, the proceedings explained below will be the same. Local tax authorities must also follow such mandatory proceedings when collecting local taxes.

i Challenging tax returns

The Colombian tax authorities are entitled to challenge tax returns only during the statute of limitations of such returns. In Colombia, the period of the statute of limitations varies depending on the return and other circumstances.

As a general rule, the statute of limitations of a tax return is three years as from the last permitted filing day, or as from the date the return was filed, when filed late. However, if the taxpayer requested a tax refund, said three years will be counted as from the date of the refund filing. If the taxpayer was subject to the transfer pricing regime, the period of the statute of limitations will be increased to six years as from the deadline to file the tax return.

If the tax return assessed tax losses, the statute of limitations will be between 12 and 15 years depending on when such tax loss was offset. A tax return offsetting tax losses from previous fiscal years has a statute of limitations of six years.

The proceeding that the Tax Office carries out when challenging a tax return is as follows.

Challenge brief

The Tax Office issues a challenge brief proposing the challenges to the tax return. In this document, which is not yet an official tax assessment, the tax authorities may question any aspect of the tax return (i.e., income, costs, expenses, deductions, tax benefits, tax credits, etc.) and proposes a penalty for inaccuracy equal to 100 per cent of the assessed lower balance in favour or the higher tax.

Response to the challenge brief

Three months as from the notification of the challenge brief, the taxpayer is entitled to file a response. This response can be filed by the legal representative of the legal entity, or by the person subject to audit: no licensed attorney is needed at this stage. In responding, the taxpayer should present its arguments and claims, and may file the proof and evidence that supports its position. Note, however, that filing a response to the Tax Office's challenge brief is not a requirement to further subject the controversy to litigation.

The taxpayer also may accept the Tax Office's proposal at this stage. In this event, it will have to pay the proposed higher tax or reimburse the lower balance in favour, plus any lateness interest accrued. The penalty for inaccuracy will be reduced to 25 per cent.

Official assessment

Six months as from the deadline to file the response to the challenge brief, the Tax Office must notify to the taxpayer the official assessment. This document can either entirely or partially confirm the proposed challenge brief. At this stage, the Tax Office is not allowed to propose challenges not originally included in the challenge brief.

Motion for reconsideration

Within the two months after the official assessment is served, the taxpayer may file a motion for reconsideration. The legal division of the Tax Office reviews and decides on the motion. At this stage, proof and evidence can also be requested or produced by the taxpayer.

If the taxpayer did not file a response to the challenge brief, this motion becomes obligatory to be able to file for litigation in the future. If such response was filed, the motion for reconsideration is voluntary and instead the taxpayer can directly file for litigation.

If the taxpayer accepts the Tax Office's challenges at this stage, it will also have to pay the additionally assessed tax or reimburse the assessed lower balance in favour, plus any accrued lateness interests. The penalty, however, will only be reduced to 50 per cent.

Decision of the motion for reconsideration

The tax authority has one year to decide the motion for reconsideration filed by the taxpayer. If the taxpayer is not served with the decision to the motion within a year, the controversy is deemed to be ruled in favour of the taxpayer. In Colombia, this situation is called *silencio positivo*.

A situation of *silencio positivo* is likely to be recognised by a tax court, so national and local tax authorities are very careful to avoid it, but there are still occasionally cases of *silencio positivo*.

Litigation

As from the notification of the decision that decides the motion for reconsideration or as from the notification of the official assessment,² the taxpayer has four months to sue before the lower tax court. In this phase, representation by a licensed attorney is mandatory. The judicial proceeding has the following stages.

Lawsuit admission

The lower tax court analyses whether the lawsuit complies with the general formal requirements for lawsuits, such as the filing date, the power of attorney, its jurisdiction, a proper representation, etc. If it considers that such requirements are met, it will admit the lawsuit.

If it considers that the requirements were not met, it will order the plaintiff to file an amendment to the lawsuit. This amendment must be filed 10 working days as from the notification of the decision requiring amendment.

Because of the current backlog in the tax court, admission of the lawsuit may take approximately two to six months as from the date of its filing.

Hearings

After both parties have filed their claims, the tax court will schedule an initial hearing. In such, with the parties' consent, the tax court will decide what will be the main aspects in discussion and also will determine which evidence will be considered for the judicial process. This hearing is always mandatory and it is commonly scheduled approximately one year after the filing of the lawsuit.

If there is evidence to be shown, another hearing will be scheduled. This will not be mandatory, and if it is not executed it will speed up the judicial process. Also, the parties' concluding arguments can be presented through a hearing whenever the judge considers it necessary. If not, it will require the parties to present them in writing, which will also speed up the process.

First instance ruling

Approximately 18 months after the closing arguments have been presented by the parties, the lower tax court will issue a first instance ruling. From the initial filing of the lawsuit until a first instance ruling, two to three years may have passed.

Appeal

Ten working days as from the date the first instance ruling has been served, parties are entitled to file an appeal. Such appeal will be decided by the Higher Tax Court of Appeals, approximately in two to three years. The decision over the appeal will be the final one.

ii Auditing taxpayers that did not file tax returns

The Tax Office is entitled to audit the taxpayers that did not comply with its obligation to file tax returns. This proceeding can be executed by the tax authority within five years of the final due date to file the tax return. The main stages of the proceeding will be as follows.

Notice requesting the filing of the return

The Tax Office will issue a notice requesting the taxpayer to file the tax return. In this stage, it will propose a late filing penalty that will depend on the return in discussion and on the taxpayer's situation (e.g., it can be calculated according to the tax due, the gross income, the balance in favour, and the days of delay).

Response to the notice

The taxpayer has one month as from the date the notice was notified to file the return or file a response explaining the reasons for not being obliged to make such filing. If the taxpayer files the return at this stage, it will have to pay the total tax assessed, the interests and the penalty assessed.

Resolution that imposes penalty and official assessment

If the taxpayer does not file the return, the Tax Office will begin two separate proceedings: the first one imposing the penalty for not executing such filing; and the second one assessing the tax obligation. These proceedings will be carried out as follows.

Imposing the penalty

After the deadline to respond the notice, the Tax Office has six months to issue a resolution confirming the penalty for not filing the return. Two months as of the date said resolution has been notified, the taxpayer is entitled to file a motion for reconsideration against this resolution. The proceeding from then on until a final ruling is issued, is the same one explained in Section II.i under the headings 'Decision of the motion for reconsideration' and 'Litigation'.

Assessing the tax obligation

The tax authority will issue an official assessment determining the tax obligation due, indicating the taxpayer's tax liability, but it will not impose a penalty.

Hereon, the proceeding carried out until a final ruling is issued, will be the same one as explained in Section II.i under the headings 'Motion for reconsideration', 'Decision of the motion for reconsideration' and 'Litigation'.

iii Imposing additional penalties

Regulations also provide other tax-related penalties that can be imposed by the Tax Office. Some examples of such are penalties for the unfair recognition of a balance, not filing the information required by the Tax Office, committing tax abusive conducts, not issuing invoices and the reduction of tax losses, etc.

The proceeding to impose such penalties can be the one explained in Section II.i or Section II.ii under the heading 'Imposing the penalty'.

iv Amending tax returns after the due date

Taxpayers in Colombia may amend their tax returns after they have been filed, observing specific deadlines. Once such deadlines have expired, the only possibility to carry out an amendment will be if the taxpayer accepts the Tax Office's proposals in the proceeding described in Section II.i. Note that instead of beginning the proceeding described in that Section, the Tax Office can issue a notice (instead of a challenge brief) claiming the amendment of the return. Under this proceeding, the proposed penalty should be lower: 20 per cent of the higher tax due or the lower balance in favour assessed.

v Amendment of tax returns within the due dates

The process and deadlines to amend the returns are as follows.

Amendment to increase the tax due or reduce a refundable balance

This amendment may be filed electronically within two years as from the final due date to file the return. Penalties and interest will be triggered. The penalty will be equal to 10 per cent of the higher tax due or the lower balance in favour. Delay interest will be calculated at a 30 per cent annual effective rate (approximately).

This amendment replaces the first tax return filed, but the initial period of the statute of limitations will not be modified.

Amendment to reduce the tax due or increase a refundable balance

This amendment may be filed electronically. The deadline is one year as from final due date to file the return. However, the statute of limitations will be modified: it will not be counted as from the final date to file the return but rather from the date the amendment was filed. No penalties should be triggered.

vi Requesting tax exemptions

In Colombia, tax reliefs can only be claimed through tax returns. Notwithstanding, some tax reliefs require government clearance before taxpayers can claim them in their returns.

III THE COURTS AND TRIBUNALS

In Colombia there are only specialised tax tribunals in Bogotá. Outside the capital city, the tribunals are not tax-focused since they deal with all types of controversies against government entities. To determine the

jurisdiction in which a tax lawsuit should be filed, two main rules need to be considered: the amount under discussion, and the place where the tax return was filed.

The highest-level court for tax purposes is the Council of State. Below that there is the State Administrative Tribunal and, lastly, the lowest rank court is the administrative judge. If the amount in discussion is lower than 100 mandatory minimum wages (MMW),³ the lawsuit should be filed before the administrative judges, and the court of appeal will be the State Administrative Tribunal. If the amount in discussion is greater than 100MMW, the lawsuit should be filed before the State Administrative Tribunal, and the court of appeal will be the Council of State.

In each level or instance, the judicial process lasts approximately three years, so litigation can take around six years as from filing the tax lawsuit until a final ruling is issued by the court of appeals. Note that it is likely that tax controversies are not concluded with the first instance ruling. Parties usually file for appeals. The Tax Office will always file an appeal to prevent investigations by the National Controller.

Courts in Colombia are independent of the Tax Office and any other government entity. Sometimes, however, tax officers have been appointed as tax judges and magistrates. Tax experts from the private sector have also been appointed as tax judges or magistrates.

The rulings issued by a tax court are limited to the claims of the plaintiff and the Tax Office's allegations filed. However, if the judge considers that fundamental rights are being violated, he or she can go beyond his or her jurisdiction and decide over a matter not proposed or claimed during the judicial process. The decision over the appeal is also limited to what was claimed in such motion.

IV PENALTIES AND REMEDIES

As a general rule, tax offences in Colombia are not punished by criminal, civil or administrative regulations. If a tax penalty is imposed on a taxpayer because of an audit or of a litigation, for that sole reason it likely will not be liable for criminal, civil and administrative purposes.

Notwithstanding, the Criminal Colombian Code establishes two penalties related to tax offences. If a taxpayer obliged to collect withholding taxes does not transfer said taxes to the Tax Office within two months of their collection, it will be deemed as liable for criminal purposes. Also, if a taxpayer when filing its income tax return omits assessing its assets or includes non-existent debts for an amount equal to or greater than (approximately) US\$1.783 million, it will also be punished with a criminal penalty. Both criminal liabilities involve prison time and fines. Under certain circumstances, the taxpayer could not be deemed as criminally liable when it pays the taxes due (with the delay interests) or amends its tax return.

V TAX CLAIMS

i Recovering overpaid tax

Taxpayers in Colombia are entitled to the reimbursement of overpaid taxes. The process to recover overpaid tax is the same regardless of where the taxpayer is located (in Colombia or abroad). The procedure to be executed to recover overpaid taxes is as follows.

Filing a reimbursement application

The taxpayer must file an application for reimbursement before the Tax Office within five years from the payment date. This application does not have special legal requirements, other than clearly stating the facts that caused the overpaid tax.

Decision over the reimbursement

Within 50 working days of the application being filed, the Tax Office must decide over the reimbursement. However, the Tax Office is entitled to reject such petition requiring an amendment. The 50 working days will

be again computed as from filing of the amended application, and the Tax Office can extend the 50-day period for an extra 90 days if it considers there is evidence of inaccuracy.

Challenging the decision

If the Tax Office denies the reimbursement, the taxpayer is entitled to move for reconsideration of that decision. The proceeding from here on to challenge that decision will be the same as the one explained in Section II.i under the headings 'Motion for reconsideration', 'Decision of the motion for reconsideration' and 'Litigation'.

ii Challenging administrative decisions

By the proceeding described in Section II.i, any decision issued by a tax authority can be challenged. Note that the existence of a legitimate expectation does not change the challenging process of the decisions issued by the Tax Office. That situation will be an argument only within the proceeding to be claimed by the taxpayer.

iii Claimants

In Colombia, only taxpayers who filed the returns are the ones entitled to file tax claims. Also, the taxpayer subject to audit is the one authorised to enter into litigation. The collector of an unlawful tax will be the one entitled to request the Tax Office for a refund. This can be executed by amending the return through the proceeding described in Section II.iv or by filing a reimbursement application as explained in Section V.i.

The taxpayer subject to the overpaid tax is entitled to reimbursement by the collector of the tax.

VI COSTS

In Colombia, regulations provide that the amounts disbursed by a party during a litigation are recoverable if the final ruling is favourable to such party. The defeated party will be the one obliged to reimburse those amounts. Legal rules also determine that in processes where a public interest is in discussion, such order to reimburse is prohibited. Under this legal provision, the tax courts have always ruled that in tax litigations it is impossible to condemn the defeated party to reimburse the costs to the winning party. This was the case law of past years.

Notwithstanding the above, on 20 September 2017, the Council of State⁴ issued a ruling recognising that tax authorities, whenever defeated, can also be sentenced to reimburse the litigation costs accrued by the taxpayer. In the opinion of the court, it is unconstitutional to conclude that a tax authority can never be sentenced to reimburse litigation costs accrued by an unlawfully audited taxpayer. This ruling differs from the case law of past years.

VII ALTERNATIVE DISPUTE RESOLUTION

In Colombia, tax controversies cannot be resolved through alternative dispute resolution systems. The law expressly prohibits the negotiation of taxes and tax disputes settlements. However, through the recent Tax Reform Act 2010–2019, the Congress enacted temporary tax controversy settlement facilities, available until 30 June 2020, under very specific conditions: (1) the amounts due by the taxpayer were determined by law and could neither be reduced nor increased; (2) it was available for a short period of time; and (3) it was exclusively aimed at taxpayers in an audit or in litigation.

VIII ANTI-AVOIDANCE

As from 2013, the Colombian tax system adopted a general anti-avoidance rule (GAAR):

A transaction or transactions will be deemed abusive for tax purposes when such involve the execution of artificial acts, contracts or legal transactions, that in appearance do not have an economic or commercial purpose, and that only seek to reduce the tax burden, regardless any other subjective intention.

The Tax Office may recharacterise for tax purposes a transaction executed by taxpayers that is deemed abusive. Said entity could assess higher taxes, interest and penalties. Recharacterising an operation for tax purposes should be understood as '[t]he Tax Office's power to determine the real nature, form and characteristics of an operation executed by a taxpayer and assessing new tax effects'.

The GAAR also clarifies that an operation:

... would be deemed as artificial and that lacks economic or commercial purpose, when it is demonstrated, among other circumstances, that:

1. The act or operation is executed in such way that under economic or commercial terms is not reasonable.
2. The act or operation generated an elevated tax benefit that does not reflect the economic or corporate risks taken by the taxpayer.
3. The structure of the act or operation executed seems apparently correct, but its substance hides the real will of the parties.

Because the GAAR is relatively new in Colombia, the tax authorities have not yet enforced it. Notwithstanding, it is expected that soon audits will be performed under such scope. The tax courts have also not ruled considering the GAAR; however, there are judicial tax precedents where taxpayers have been questioned for the misuse of legal forms for tax purposes.

A similar situation as the one described above has happened with the rules about controlled foreign corporations (CFCs) and the Base Erosion and Profit Shifting (BEPS) Action Plan. These were mainly introduced in 2016, enforceable as of 2017, thus neither the Tax Office nor tax courts have yet enforced them. Regarding CFC rules, there is evidence that the tax authorities are carrying out investigations seeking their enforcement.

The execution of information exchange agreements to prevent or identify tax avoidance has become an institutional policy of the government. Colombia has executed the Multilateral Instrument and also has adopted the rules about common reporting standards (CRS). Recently the Tax Office exchanged tax information with the 36 countries on the basis of the CRS rules and also under the Foreign Account Tax Compliance Act (FATCA). The purpose was to obtain information regarding assets possessed abroad by Colombian tax residents. Currently, the CTC has the ability to exchange tax information with approximately 62 countries.

All the above was anchored on Colombia's admission process as a member of the Organisation for Economic Co-operation and Development (OECD). Meeting international standards has been part of the public agenda for the past six years. It is expected that soon, the tax authorities will be reinforced and trained for such standards to be met.

IX DOUBLE TAXATION TREATIES

The execution of double taxation treaties (DTTs) has also been on the public policy agenda. The DTTs enforceable in Colombia are the ones executed with: Canada, Chile, the Czech Republic, India, South Korea, Mexico, Portugal, Spain and Switzerland. Colombia has also executed DTTs with France, the United Arab Emirates and the United Kingdom, although they are not yet enforceable. These have been adopted according to the OECD Model Tax Convention.

Neither tax authorities nor the tax courts have yet enforced such treaties. There is no ruling, case law or administrative decision that can provide guidelines for their application. Taxpayers, however, on a day-to-

day basis have adopted the DTTs as legitimate tools for tax planning purposes.

X AREAS OF FOCUS

Although no ruling has yet been issued on the matter, there is a trend of tax officers 'accusing' taxpayers of tax avoidance during the execution of the audit as a way of convincing them to accept the challenges. Regulations establish that the Tax Office must demonstrate and explain the reasons to accuse a party of tax avoidance; however, taxpayers are particularly concerned regarding the proceeding carried out by the Tax Office. On the next few years, this will be an area of focus that will be interesting to analyse in the Colombian tax system.

The Tax Office has been interested in the compliance of the transfer pricing regime. Audits about this matter have increased during the past years. The section of the Tax Office focused on challenging the compliance of such regime has been reinforced. Taxpayers are facing audits based on substantial and qualified grounds. As a defence strategy, taxpayers have hired recognised experts to issue opinions supporting their position regarding the arm's-length principle. The likelihood of these discussions resulting in litigation is high, because of the materiality of the amounts under discussion.

XI OUTLOOK AND CONCLUSIONS

The system for resolving tax controversies in Colombia is not efficient. Tax officers are overworked and so are the tax courts. The taxpayer must wait approximately 10 years for its tax situation to be resolved through a final ruling, and it cannot recover the costs incurred during those 10 years.

The Colombian legal system has a challenge to amend the above situation. Permanent alternative mechanisms to resolve tax controversies are an option that could be considered. However, the Constitutional Court's case law has ruled that such alternative mechanisms are not sustainable from a constitutional standpoint.

Over the next few years, it is expected that the Tax Office's challenges will be based on information obtained via international treaties. In addition, tax officers will be focused on identifying tax avoidance because this represents a higher tax collection.⁵

Footnotes

¹ Adrián Rodríguez P is a partner at Lewin & Wills.

² If the taxpayer filed the response to the challenge brief and it is not interested in filing a motion for reconsideration against the official assessment.

³ In 2017, MMW in Colombia was equal to US\$220 (approximately).

⁴ File No. 20560.

⁵ The penalty for committing a tax abusive conduct is equal to 200 per cent of the higher tax or the lower balance in favour officially assessed when recharacterising the operation.

Author



[Adrián Rodríguez](#)

[Lewin & Wills](#)



[Buy this book](#) [Download PDF](#)

In this chapter

- [Challenge brief](#)
- [Response to the challenge brief](#)
- [Official assessment](#)
- [Motion for reconsideration](#)
- [Decision of the motion for reconsideration](#)
- [Litigation](#)
- [Notice requesting the filing of the return](#)
- [Response to the notice](#)
- [Resolution that imposes penalty and official assessment](#)
- [Amendment to increase the tax due or reduce a refundable balance](#)

- [Amendment to reduce the tax due or increase a refundable balance](#)
 - [Filing a reimbursement application](#)
 - [Decision over the reimbursement](#)
 - [Challenging the decision](#)
-

The Tax Disputes and Litigation Review

Contents

Overviews

- [Editor's Preface](#)
- [Tax Appeals To The European Court Of Justice](#)

Countries

- [Argentina](#)
- [Austria](#)
- [Belgium](#)
- [Brazil](#)
- [Colombia](#)
- [Denmark](#)
- [Finland](#)
- [Germany](#)
- [India](#)
- [Indonesia](#)
- [Ireland](#)
- [Israel](#)
- [Italy](#)

- [Japan](#)
 - [Malaysia](#)
 - [Mexico](#)
 - [Netherlands](#)
 - [New Zealand](#)
 - [Nigeria](#)
 - [Norway](#)
 - [Poland](#)
 - [Portugal](#)
 - [Russia](#)
 - [Switzerland](#)
 - [United Kingdom](#)
-

Other chapters on Colombia

[The Anti-Bribery and Anti-Corruption Review](#)

[The Class Actions Law Review](#)

[The Corporate Tax Planning Law Review](#)

[The Energy Regulation and Markets Review](#)

[The Environment and Climate Change Law Review](#)

[The Insurance and Reinsurance Law Review](#)

[The International Capital Markets Review](#)

[The Inward Investment and International Taxation Review](#)

[The Mergers & Acquisitions Review](#)

[The Mining Law Review](#)

[The Oil and Gas Law Review](#)

[The Professional Negligence Law Review](#)

[The Projects and Construction Review](#)

[The Public Competition Enforcement Review](#)

[The Shipping Law Review](#)

[The Sports Law Review](#)

[All titles on Colombia](#)

Related titles

The Real Estate Investment Structure Taxation Review Edition 2

Editors

[Giuseppe Andrea Giannantonio](#)

[Chiomenti](#)

[Tobias Steinmann](#)

[EPRA](#)

The aim of this volume is to provide a useful guide to those international and institutional investors willing to invest in real estate properties located in Europe, and to illustrate in a comparative manner possible alternatives for the establishment of investment platforms in Europe and investment vehicles at a local level. In particular, each country-specific chapter provides insights from leading experts on key tax considerations and investment opportunities based on the relevant national legislation.

The Executive Remuneration Review Edition 8

Editors

[Arthur Kohn](#)

[Cleary Gottlieb Steen & Hamilton LLP](#)

[Janet Cooper OBE](#)

[Tapestry Compliance](#)

Executive remuneration encompasses a diverse range of practices and is consequently influenced by many different areas of the law, including tax, employment, securities and other aspects of corporate law. We hope this book will be particularly useful in circumstances where a corporation is considering establishing a presence in a new jurisdiction, and is seeking to understand the various rules and regulations that may govern executive employment (or the corporate governance rules relating thereto) with regard to newly hired (or transferring) executives in that jurisdiction.

The Inward Investment and International Taxation Review Edition 10

Editor [Tim Sanders](#)

[Skadden Arps Slate Meagher & Flom](#)

It is hoped that this volume will prove to be a useful guide to the tax rules in the jurisdictions where clients conduct their businesses. Each chapter aims to provide topical and current insights from leading experts on the tax issues and opportunities in their respective jurisdictions. While specific tax advice is always essential,

it is also necessary to have a broad understanding of the nature of the potential issues and advantages that lie ahead; this book provides a guide to these.

The Corporate Tax Planning Law Review Edition 2

Editors [Jodi J Schwartz](#) and [Swift S O Edgar](#)

[Wachtell, Lipton, Rosen & Katz](#)

We are pleased to present the second edition of The Corporate Tax Planning Review. This volume contains 22 chapters, each devoted to a different country and each providing expert analysis by leading practitioners of the most important aspects of tax planning for multinational corporate groups in that country, with a particular focus on recent developments.

The Transfer Pricing Law Review Edition 4

Editors [Steve Edge](#) and [Dominic Robertson](#)

[Slaughter and May](#)

This publication aims to give readers a high-level overview of the principal transfer pricing rules in each country covered in the Review. Each chapter summarises the country's substantive transfer pricing rules, explains how a transfer pricing dispute is handled, from initial scrutiny through to litigation or settlement, and discusses the interaction between transfer pricing and other parts of the tax code (such as withholding taxes, customs duties, and attempts to prevent double taxation).

The Private Wealth & Private Client Review Edition 9

Editor [John Riches](#)

[RMW Law LLP](#)

We can expect a significantly changed paradigm to prevail to the planning arena for wealthy families in the months and years ahead once the primary crisis generated by the pandemic concludes. A key area of uncertainty at present is the extent to which enhanced tax measures will be targeted at the wealthy. This ninth edition of The Private Wealth & Private Client Review aims to provide a comprehensive update of the subject in 30 jurisdictions globally.

What do we cover?

[Explore our titles](#)

Receive monthly updates

[Sign up to email alerts](#)

Interested in contributing?

[Get in touch](#)

Follow The Law Reviews for the latest updates on law and regulation worldwide

[Follow us on LinkedIn](#)

Law**Business****Research**

**ABA Section of
International Law**
Your Gateway to International Practice

Strategic Research Sponsor of the ABA
Section of International Law

-
- [Privacy](#)
 - [Terms and conditions](#)
 - [Contact Us](#)

 - Copyright © [Law Business Research](#)
 - Company Number: 03281866 VAT: GB 160 7529 10

Explore our content

[Close](#)