

## News, Events & Publications

Rolando Ramírez-Gastón Horny

### Publications

- "Nuevos limites a la deducción de intereses por endeudamiento," Newspaper Gestion, 2019
- "Cobro indebido de intereses moratorios: el Tribunal Constitucional vuelve a fallar a favor de los contribuyentes," Article in newspaper Gestion, web version, 2018
- "Delegacion de facultades: Una buena noticia, la regulacion del credito indirecto," Article in newspaper Gestion, web version, 2018
- "Regimen tributario temporal para la declaracion de rentas". Procapitales, 2018
- "Sumas y restas tributarias," Newspaper El Comercio, 2016
- "Una Razon Social Basta," SEMANAeconomica, 2016
- "La Amenaza Fantasma," SEMANAeconomica, 2016
- "La Certificacion de Costo en Enajenaciones Indirectas," Newspaper Gestion, 2015
- "Taxes, exonerations, and clear rules," Reply to the editorial in Gestion, 2009
- Co-author, "Dividends," Athina magazine of Universidad de Lima, 2008
- Co-author, "Tax Implications in the Income Tax in the Cession of a Credit in favor of a Non-Resident Individual," Paper presented at the X National Days of Tax Law at the Peruvian Institute of Tax Law - IPDT, 2008
- Co-author, "Application of the 4.99 per cent rate," Diario Oficial El Peruano, April 2007
- Co-author, "Social Expenses in Mining Companies: Difficulties for its execution," Derecho & Sociedad Law Review of the Law School of Pontificia Universidad Catolica del Peru, December 2006
- Co-author, "Liability of Directors and Officers," The Willis Worldwide Directory, 2005
- "The Peruvian Tax System," Aspatore, USA, 2004

- "Taxation on the investments of insurance companies," *Invertir* N° 4, December 2004
- "Tax Issues on the Securitization of Trusts," *Diario Oficial El Peruano*, January 2003

## **Presentations**

- Speaker, "XIII Annual Congress of Business Taxation (CATE)," Lima, 2018
- Speaker, "The New Global Tax Landscape: Implications for Doing Business in Latin America - 19th Latin America Tax Conference," Miami, 2018
- Speaker, "Tax Reform 2018: The new rules in tax matters," IPDT, Lima, 2018
- Panel moderator, "III International Tax Forum," AMCHAM, 2018
- Speaker, "18th Symposium on Energy Mining Taxation," SNMPE, 2018
- Speaker, "Tax Amnesty," *Inteligo*, 2017
- Speaker, "17th LA Tax Conference," Miami, 2016
- Speaker, "Expenditure on Research and Development & Other Intangibles," XI Annual Congress of Business Taxation (CATE), 2016
- Speaker, "Derivative Financial Instruments Taxation," VI Annual Congress of Business Tax Cate, 2011
- Speaker, "Mining Industry: Inbound & Outbound Investment," 4th Annual US – Latin American Tax Planning Strategies, Miami, USA, 2011
- Speaker, "Project of law over the new regulation of the participation of utility workers," Human Resources Committee of the National Society of Mining, 2011
- Speaker, "Indirect Disposal of Shares," *Universidad Peruana de Ciencias Aplicadas for the Asociacion Juridica magazine*, 2011
- Presenter, "Course on Income Tax on Capital Gains," Conference in the Center for Stock Exchange Studies at the Lima Stock Exchange, 2010
- Lecturer, "Course on Income Tax on Capital Gains," *Themis magazine of the Pontificia Univesidad Catolica*, 2010
- Presenter, "Mining tax regime in the course of Mining and Energy Law," Law School of the Pontificia Universidad Catolica del Peru, 2009
- Lecturer, "Anticipated Recovery of the General Sales Tax with Reference to Mining Taxation," Seminar regarding business tax organized by the Association of Tax Law Vectigalia, 2008

- Lecturer, "The Certificate of Fiscal Residence and some Configuration Assumptions of Permanent Establishments," seminar organized by the International Fiscal Association (IFA) Peruvian Group, 2008
- Lecturer, "Anticipated Recovery of the IGV," seminar regarding mining taxation organized by Derecho y Sociedad at the PUCP, 2008
- Lecturer, "Major changes to the Income Tax Law as of the year 2008, specifically regarding the subject of derivative financial instruments," workshop organized by the French Chamber of Commerce, 2008
- Lecturer, "Tax Regime of Mining Activities in Peru," conference organized by the International Bar Association – IBA, Miami, USA, 2005
- Lecturer, "Modification to the Income Tax Law, the Financial Transactions Tax and Banking," interactive workshop organized by the Peruvian - British Chamber of Commerce , 2004
- Lecturer, "Modification to the Income Tax Law, the Financial Transactions Tax and Banking," seminar organized by Ehecopar Law Firm, 2004
- Lecturer, "Taxation aspects in income tax applicable to Mutual Investment Funds direct," Association of Administrative Societies of Mutual Invest Funds, 2003
- Lecturer, "Legal aspects of a tax amnesty approved by Congress," workshop, 2002
- Lecturer, "Tax aspect applicable to cooperatives in Peru," the National Federation of Savings and Credit Cooperatives of Peru, 1997