



Nationality: Argentine
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CAROL MARTINOLI

LAWYER

Academic Education

2018. “Official University Master's Degree in Public Finance and Tax Administration” of Spain, offered by AEAT (Agencia Estatal de Administración Tributaria), IEF (Instituto de Estudios Fiscales de España), CEDDET (Centro de Educación a Distancia para el Desarrollo Económico y Tecnológico), CIAT (Centro Interamericano de Administraciones Tributarias), UNED (Universidad Nacional de Educación a Distancia) and AECI (Agencia Española de Cooperación Internacional). *Rating: Remarkable.*

2003-2004. "International Master's Degree in Tax Administration and Public Finance", offered by AEAT (Agencia Estatal de Administración Tributaria), IEF (Instituto de Estudios Fiscales de España), CEDDET (Centro de Educación a Distancia para el Desarrollo Económico y Tecnológico), CIAT (Centro Interamericano de Administraciones Tributarias), UNED (Universidad Nacional de Educación a Distancia) and AECI (Agencia Española de Cooperación Internacional). *Rating: Outstanding.*

1995. Graduated in Law from the National University of Buenos Aires, School of Law and Social Sciences.

Courses and Seminars

2017. “Introduction to International Taxation” offered by Escuela de Hacienda Pública of Spain, Instituto de Estudios Fiscales de España (IEF).

2017. “Annual Tax Update Cycle”, Professional Council in Economic Sciences of the City of Buenos Aires.

2017. “UBA-NYU Conference” on Corporate Liability for Corruption, hosted by University of Buenos Aires, Anticorruption Study Centre from University of San Andrés, International Development Research Centre from Canada and Program on Corporate Compliance & Enforcement from New York (June 29th - 30th).

2007. “VII National Day on Tax Law - Business Taxation”, hosted by University Austral of Buenos Aires (December 6th - 7th).

2007. “II International Congress on Tax Law”, hosted by University Austral of Buenos Aires (June 28th -29th).

2004. II On-site Seminar. Closing session of the “International Master's Degree in Tax Administration and Public Finance”, at the Instituto de Estudios Fiscales Headquarters, in Madrid, Spain (October 11th – 22nd).

2003. “International Seminar on Tax Policy and Tax Administration” hosted by AEAT, AEI, IEF and CIAT, delivered at the Spanish Cooperation Training Centre, in Santa Cruz de la Sierra, Bolivia.

2001. “Introduction to International Tax-Law” hosted by Temple University Japan (Fall Semester), in Tokyo, Japan.

Languages

Spanish: Native

English: Fluent

Experience

Federal Administration of Public Revenue (AFIP)

August 1st, 2020 - PRESENT. Executive Director of the Research Institute in Social Security Resources within the Tax and Customs Matters of the Federal Administration of Public Revenue (AFIP) – Public call.

March 2020 - PRESENT. Member of the Bureau of the Task Force on Tax Crimes and Other Crimes, within the Committee on Fiscal Affairs of the Organization for Economic Cooperation and Development (OECD).

November 2018 – PRESENT. Coordinator in Argentina of the OECD Latin America Academy for Tax and Financial Crime Investigation, housed in AFIP’s facilities, Argentina.

9/8/16 – 7/30/19. Assessor on Technical and Legal Matters of the International Affairs Directorate within the Deputy Direction General of Technical and Institutional Coordination - AFIP.

2017. Member of AFIP Working Group that addresses the compliance assessment of the OECD Convention on Combating Bribery of Foreign Public Officials, representing Argentina.

July 2016 – PRESENT. Delegate of Argentina (AFIP) in the “Task Force on Tax Crimes and Other Crimes (TFTC)”, within the Committee on Fiscal Affairs (CFA) of the Organization for Economic Cooperation and Development (OECD).

6/1/10 – 9/7/16. Head of the Department of Legal Advice on International Tax- Legal Affairs and Promotional Schemes of the Directorate of Legal Advice on Tax and Social Security Resources Matters, within the Deputy Direction General of Legal Affairs - AFIP.

4/13/08 - 5/31/10. Part-time investigator in AFIP Institute.

1996 – 5/31/10. Judging lawyer in the Directorate of Legal Advice on Tax and Social Security Resources Matters, within the Deputy Direction General of Legal Affairs - AFIP.

7/29/91 – PRESENT. Official of the Federal Administration of Public Revenue (AFIP) of Argentina.

Other activities within AFIP

2018 Delegate of Argentina in meetings of the “Task Force on Tax Crimes and Other Crimes (TFTC)” of the Organization for Economic Cooperation and Development (OECD) and coordination of the OECD Academies for Tax and Financial Crime Investigation.

2017 Delegate of Argentina in the “Fifth Forum on Tax and Crime” hosted by the Organization for Economic Cooperation and Development (OECD) in London, United Kingdom.

2010 Member of the Negotiation Committee for the Tax Information Exchange Agreement (TIEA) with India, concluded in New Delhi, India.

2008 Member of the Working Commission for the development of AFIP “Fiscal Sustainability Plan”.

2007/2010 Member of the Working Commission for AFIP Strategic Plan.

2006/2007 Member of the Working Group for AFIP Strategic Plan.

1997 Participated as AFIP Delegate in meetings of the Working Group formed by officials of MERCOSUR countries and Associated Countries, which addressed the criteria consolidation for the conclusion of tax treaties within the MERCOSUR.

1997 Participated in the II Meeting of Tax and Customs Heads from MERCOSUR countries and Associates, hosted by AFIP.

Other Professional Experiences

2018 Speaker in the “III Half-Day on Local Tax Courts”, hosted by the Professional Council in Economic Sciences of the City of Buenos Aires. Topic: “Consensual mechanisms that reduce litigation levels and promote tax certainty” (June 26th).

2010 Member of the Drafting Committee for the Ibero-American Fiscal Forum Bulletin.

2010 Speaker in the conference on “Trends on international tax information exchange”, hosted by AFIP Institute. Buenos Aires, Argentina (June 26th).

2008/2009 Consultant for EUROsocial –Taxation, in a research project on Tax Systems in Latin America, alternatives to improve social cohesion. Madrid, Spain.

2008 Speaker in the Panel on “Processes of Accession in Latin America”- MERCOSUR, of the “International Technical Programme on Policy and Tax Administration: Processes of Accession in Latin America”. Cartagena de Indias, Colombia. (July 17th).

2008 Speaker in the Panel on “The state of Tax Administrations in Latin America” of the II On-site Seminar on “Trends in Tax Administrations. Adapting to the new environment”, hosted by IEF, AEAT, CIAT, CEDDET, AECID and UNED. Madrid, Spain. (June 19th).

2008 Member of the Evaluation Board in research projects for passing the International Master's Degree in Tax Administration and Public Finance - IEF, AEAT, CIAT, CEDDET and UNED. Madrid, Spain (June 10th).

2008 Tutor of research projects for passing the International Master's Degree in Tax Administration and Public Finance - IEF, AEAT, CIAT, CEDDET and UNED.

2007 Coordinator of the Second Annual Forum of RAAM (Network of Alumni of the International Master's Degree in Tax Administration and Public Finance) on the topic "Alternative mechanisms for dispute prevention and resolution in tax matters".

2007 Tutor for the virtual Tax Law Module of the Diploma in Taxation of CIAT (Centro Interamericano de Administraciones Tributarias).

2007– PRESENT. Member of the RAAM (Network of Alumni of the International Master's Degree in Tax Administration and Public Finance).

2006 Speaker in the “International Seminar on Tax Policy and Tax Administration” hosted by UNED (Universidad Nacional de Educación a Distancia), CEDDET (Centro de Educación a Distancia para el Desarrollo Económico y Tecnológico) AEAT (Agencia Estatal de Administración Tributaria), AECI (Agencia Española de Cooperación Internacional), IEF (Instituto de Estudios Fiscales de España) and CIAT (Centro Interamericano de Administraciones Tributarias), in the Spanish Cooperation Training Centre. Antigua, Guatemala (June 17th – 20th).

2006 Tutor of the Memoirs on the Tax Administration and the Tax System for the III Edition of the International Master’s Degree in Tax Administration and Public Finance, hosted by IEF, AEAT, CIAT, CEDDET and UNED. Virtually delivered.

2005/2006 Coordinator of the Drafting Committee for the Ibero-American Fiscal Forum Bulletin (2nd and 3rd Edition), produced by the RAAM (Network of Alumni of the International Master's Degree in Tax Administration and Public Finance) and sponsored by AEAT (Agencia Tributaria de España), IEF (Instituto de Estudios Fiscales de España) and CEDDET (Fundación Centro de Educación a Distancia para el Desarrollo Económico y Tecnológico de España).

2005 Member of the Drafting Committee for the Ibero-American Fiscal Forum Bulletin produced by the RAAM (Network of Alumni of the International Master's Degree in Tax Administration and Public Finance).

Publications

2018. Author of the book “Alternative Mechanisms for Dispute Resolution in Tax Matters. Analysis and comparative study.” Technical Coordination by Roberto Sericano. EDICON Fondo Editorial Consejo. Professional Council in Economic Sciences of the City of Buenos Aires. November 2018.

2017 "Consensual formulas that reduce litigation and promote tax certainty in tax matters". Ibero-American Fiscal Forum Bulletin. 24th Edition. 2nd Semester 2017. Government of Spain, Ministry of Finance and Public Administration, Instituto de Estudios Fiscales de España (IEF) and Universidad de Educación a Distancia (UNED).

2017 “Alternative formulas for dispute resolution in tax matters. Comparative Law”. Centro Interamericano de Administraciones Tributarias, Instituto de Estudios Fiscales and Agencia Española de Administración Tributaria (CIAT, IEF and AEAT).

2010 "Institutes to enhance the capacity of Tax Administrations in tax evasion control of international transactions" AFIP Institute Booklets - C 14. Buenos Aires.

2009 “Dispute resolution in tax matters”. AFIP Institute Booklets - C 5. Buenos Aires. ISSN: 1851-9873.

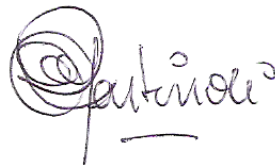
2009 “Tax Systems in Latin America”. Chapter 2 of the Book Tax Systems of Latin America. Current situation, reforms and policies to improve social cohesion. Taxation and Social Cohesion Series, published by EUROsocial -Tax Sector and the Instituto de Estudios Fiscales. Madrid, Spain.

2008 “Tax dispute resolution. Comparative of the experience in developed countries”. Published in AFIP Institute Magazine N° 04. Buenos Aires. ISSN: 1851-0302.

2008 “Judicialization of the Tax Policy”. Ibero-American Fiscal Forum Bulletin, produced by the RAAM (Network of Alumni of the International Master's Degree in Tax Administration and Public Finance), and sponsored by Centro Interamericano de Administraciones Tributarias, Instituto de Estudios Fiscales, Agencia Española de Administración Tributaria and Centro de Educación a Distancia para el Desarrollo Económico y Tecnológico de España.

Awards

2017 First Prize for Investigation in the XXV Essay Contest organized by Centro Interamericano de Administraciones Tributarias (CIAT), Agencia Española de Administración Tributaria (AEAT) and Instituto de Estudios Fiscales de España (IEF), for the work: "Alternative formulas for dispute resolution in tax matters. Comparative Law”.



Carol Martinoli
City of Buenos Aires, Argentina
October 1st, 2020.