

Bogotá D.C., November 26, 2019.

**TO:** Members of the Colombian Institute of Tax Law, Colombian Institute of Customs Law and the Academic Community in general

**SUBJECT:** Journal No 82 of the Colombian Institute of Tax Law (ICDT) and Colombian Institute of Customs Law (ICDA).

### **Reasons for the structural changes**

While it is undeniable that the Journal of the ICDT has achieved very significant levels of excellence, the fact that it examines matters that are so conceptually different complicates and discourages a text that stands alone as required reading. For this reason, among others, the Institute has opted to structure and edit its Journal No. 82 as a "thematic unit" that will command general interest, seeking to increase the circulation of the publication by increasing the environments or areas of interest.

### **General theme**

***Enforcement over time of tax<sup>1</sup> and customs law, jurisprudence and doctrine.***

### **Importance of the theme**

It is an undeniable fact that the lack of a proper understanding and awareness of the vital legal need for a transitional regulatory regime to accompany each tax reform has contributed, more than anything else, to the dreaded legal uncertainty.

Another subject of extensive debate within the Institute has been the effects of phased introductions of revised customs regulations introduced by Decree 390 of 2016, and even subsequent to the recent issuing of Decree 1165 of 2019.

So it is that in both tax and customs matters, this has led to a proliferation of legal problems that unnecessarily undermine the State's ability to administer justice - as well as investors' confidence - exhausting taxpayers' and offshore traders' credibility while misappropriating their time and money.

### **Some aspects to consider in the subject index**

- The general principle of non-retroactivity of tax rules as a constitutional guarantee in favor of taxpayers and legal certainty.
- The non-retroactivity of substantial v. procedural rules.

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<sup>1</sup> The effects over time, for example, of the DIAN doctrine arising from the repeal of Article 264 of Law 223 of 1995, is of particular interest.

- The phenomenon of retrospectivity v. retroactivity.
- Application of principles and theories regarding instant tributes v. period tributes.
- The concept of consolidated legal situation v. acquired rights and differences with the notion of mere expectations.
- Application of principles and theories in rules favorable to the constituent v. those unfavorable.
- Scope of the principle of legitimate expectations in the application of law over time.
- Scope of the binding precedent in law enforcement over time.
- Resolution of enforcement conflicts over time in the law, resulting from the coexistence of provisions and regimes that are likely to be in conflict.
- The effects over time of the rulings of the Constitutional Court in their different forms.
- Legal establishment techniques of transitional regulatory regimes.
- The importance of regulatory quality.
- Sociological and economic benefits of transitional regulatory regimes.
- The importance of regulatory quality.
- Sociological and economic benefits of transitional regulatory regimes in the areas of legal certainty in general and investor confidence in particular. Positive effects on the administration of justice.
- Different aspects of comparative law.
- The experience of customs regulation vis-à-vis the validity of staggered regulations.
- Staggered effectiveness of regulations and the principle of lenience in customs regulation.
- Experiences or cases in international trade denoting the effects of regulatory transition.
- **Other relevant aspects not considered here.**

### **Principle objective**

Contribution of the Colombian Institute of Tax Law and the Colombian Institute of Customs Law to the awareness of the compelling need to establish transitional regulatory regimes, mainly in the State sectors involved in the preparation and approval of the tax and customs laws. In jurisprudential decisions too. Our aim is that the Journal be essential studying material for ensuring legal quality.

### **Methodological and organizational aspects**

A combination of highly-renowned as well as outstanding young authors is intended. The participation of foreign authors is important too, sharing their experiences, insights and knowledge. As an illustration of the complications behind each article, the texts have to relate to problems arising in previous tax reforms or the customs regime and court decisions, so that different legal matters of particular interest are addressed transversally.

## Invitation

Prior opinion of peer reviewers and in accordance with the Journal's regulations, the Editorial Committee will select articles for publication that meet the following conditions:

1. They must necessarily and exclusively address the general theme "*Enforcement over time of tax and customs law, jurisprudence and doctrine*", which can be approached from a legal, economic, accounting, financial or sociological perspective.
2. Persons interested in proposing their articles must send the Journal an email explaining the subject they will address to: [c.investigacion@icdt.org.co](mailto:c.investigacion@icdt.org.co). Inscriptions will close on December 23, 2019.
3. The articles must be sent no later than Friday, March 6, 2020, to the Journal's email: [c.investigacion@icdt.org.co](mailto:c.investigacion@icdt.org.co), or in magnetic media to the administrative headquarters of the ICDT (Calle 74C # 8-29 of Bogota D.C.).
4. Articles must fall within one of the following categories:
  - I. *Research and innovation*: An original and unprecedented document, published in a scientific, academic or technological journal, resulting from investigation, reflection or revision processes, on the general topic "*Enforcement over time of tax and customs law, jurisprudence and doctrine*."
  - II. *Current Affairs*: A space for reflections and brief comments on recent topics that are of interest to readers of the Journal. These are submitted as dynamic contributions duly supported opinion, necessarily and exclusively related to the general subject, with a maximum length of five pages.
5. Each article must be a maximum of 15,000 words, letter size, Arial 11 font, single space, in Word format and margins of 3 cm., in order to be considered in the selection process.
6. Each participant must fully respect copyrights, differentiating her/his own ideas from those of other authors consulted and including bibliographical references subject to the general provisions of ***The Bluebook: a uniform system of citation***.

### *Book chapter:*

Edgar Andrés Quiroga-Natale, *El control constitucional en Colombia: estructura y técnicas de aplicación* in *Derecho Procesal Constitucional, Memorias del Primer Congreso Colombiano de Derecho Procesal Constitucional*. pp. 123-176. VC Editores Ltda., Bogotá. (2010).

*Magazine article:*

Manuel José Cepeda-Espinoza, *El derecho a la Constitución en Colombia. Entre la rebelión pacífica y la esperanza*, 15 Revista Española de Derecho Constitucional, Centro de Estudios Políticos y Constitucionales. (1995).

*Book:*

Victor García-Toma. *La Defensoría del Pueblo en el Perú*. p. 164. Editorial Jurídica Grijley, Lima. (2005).

7. The content of the article, its drafting and spelling are the responsibility of each author, who must be sure that it is properly presented.
  8. The name of the author must also indicate, in a footnote, her/his institutional affiliation, country and city, and be accompanied by a brief note of no more than three lines, indicating the highest academic degree reached, the respective institution and a brief biographical summary.
  9. The text must contain:
    - Title (in Spanish and English).
    - A maximum 10-line summary (in Spanish and English).
    - Up to 12 keywords (in Spanish and English).
    - Summary.
    - Introduction.
    - Conclusions and recommendations.
    - Bibliography and footnotes according to ***The Bluebook*** manual.
- Please include in your cover email your full name, telephone number, mailing address and ID number (in the case of Colombians), for the purpose of publishing communication with the Institute.
10. Each author guarantees that the item is theirs, is completely unprecedented and undertakes to assign the property rights deriving from the publication; which assignment is deemed given with delivery of the subject, subject to the express statement in this regard that she/he shall submit to the Institute.
  11. Pursuant to the policy established by the Editorial Board of the Journal of the ICDT and in observance of the indexing criteria of scientific magazines, all articles are submitted to an anonymous and confidential arbitration or review process, conducted by peer reviewers, based on which the Editorial Committee selects the material and informs the authors of the comments of their peers.
  12. The authors must send their résumé or CV together with the Article.

The deadline for delivery of articles is Friday, March 6, 2019.

We look forward to your participation and ever-greater acceptance that will ensure that the Journal continues to be a means of reflection, exchange of views and dissemination of knowledge regarding the topics that are of interest to us all.

Sincerely,

**COLOMBIAN INSTITUTE OF TAX LAW**

**COLOMBIAN INSTITUTE OF CUSTOMS LAW**