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Having worked since 2004 for top accounting and law firms, directing several tax departments and dedicating most of his time to tax planning and consultancy for all industries, Sebastian has a proven expertise in tax law. He has devoted the rest of his labor time to exchange regime matters, compliance (filing tax returns and formal obligations), as well as court and out of court tax litigation. His professional and academic background have provided Sebastian with an in-depth knowledge of accounting and corporate law as complementary to his tax practice.

Furthermore, Sebastian has been professor of income tax law at the postgraduate tax program of the Universidad del Rosario (Bogota) and between 2011 – 2012 he worked at the New York City office of Covington & Burling LLP, a prestigious law firm, after graduating from an LL.M. in International Taxation at NYU (program ranked number one worldwide in its field).

Education

- LL.M. in International Taxation – New York University (NYU), 2011. Partial scholarship.
- Specialization in commercial law, Universidad de los Andes, 2006.
- Specialist certificate in politics, social science and economics, University of Notre Dame, 2005. Complete scholarship on merit basis.
- Lawyer, 2004, Pontificia Universidad Javeriana. He graduated with one of the highest scores in the national exam for lawyers.

Selected client work

We advise several companies, nonprofit organizations, individuals and law firms. Regarding the advice provided so far in 2016, it is worth highlighting the tax planning for a telecommunication project involving estimated investments for up to US\$100,000,000; Sebastian lead this planning while working at his former law firm and as per its request, he continued this assignment as partner of Rodríguez Bravo Abogados S.A.S.

It is relevant to mention the following tasks undertaken by Sebastian during 2014 and 2015, as head of the Tax and Exchange Regime Department of one of the biggest multinational law firms with presence in Colombia:

- Tax planning, due diligence and tax consultancy related to the acquisition of Nivel Siete, an important Colombian online company.
- Tax planning for an ambitious telecommunication (tower) project in Colombia, involving expected investments for up to US\$100 million. Due to confidentiality reasons we omit the name of this client.
- Structuring of the tax scheme and advice in connection with the investment of roughly US\$42 million in the free trade-zone of Tocancipa by Air Liquide.
- Tax planning for the entrance of TVS Motor Company to the Colombian Market.
- Successful refund of approximately USD\$3 million after a proceeding and discussion with tax authorities, in favor of a major tire company with presence in Colombia.
- Tax advice in an addition to a syndicate loan agreement involving several jurisdictions. The total value of this loan was US\$240,000,000 and the additional value was of US\$80,000,000.

Within Sebastian's outstanding experience prior to 2014, it is worth highlighting the following:

- As one of the members of the team that coordinated the merger of Merck and Schering-Plough in Mexico, Brazil, Colombia, Argentina and Central America, Sebastian actively participated in the legal integration of these entities while he worked in the United States. This global merger involved assets for around US\$42 billion.
- While working in the United States, he participated in a complex transaction to incorporate a private equity fund with assets equivalent roughly to US\$7.5 billion. This fund was incorporated by Resource America Inc. and CVC Capital Partners.
- Tax planning performed in connection with the acquisition of PagosOnline by PayU Latam. So far, this acquisition has been one of the biggest in Colombia within the technology field.
- Tax planning provided to Aero Republica (today Copa Airlines) concerning the leasing of some of its aircrafts in 2009. The lender being General Electric Commercial Aviation Services (Gecas).
- Drafting and signing during his career several legal opinions on Colombian taxes for virtually all industries, in his capacity as lawyer of different top law firms. Within the recipients of such advisory and planning, the following companies are highlighted: ABN Amro Bank, Abocol, Alianza Valores, Almacén, Alpina, Arroz Diana, Asocaña, Banco de Bogotá, Banco de Crédito, Banco de Occidente, Barnes de Colombia, Bimbo, Cargill, Cass Constructores, Cinecolombia, Colombit, Colvatel, Computec, Corferias, Corficolombiana, Corona, Corredores Asociados, Correval, Cosargo, Cotecmar, Covinoc, Credibanco, Datatools, Delima Mercer, DHL, ETB, Exito, Falabella, Fiducoldex, Fiducor S.A., Fiduprevisora, Florhuila, Fondo Nacional de Garantías, Gas Natural de Centro, Gases de Occidente, Gecolsa, GenerCauca, Grupo AR, Helm Trust, HSBC, Human Capital, Incauca,

Ingenio la Cabaña, Inverlink, Laboratorios Bussie, Ladrillera Santa Fe, Leasing Bancoldex, Leasing Corficol, Leasing de Occidente, Leasing de Crédito, Leonisa, Metrodistrito, Occipetrol, OPAIN, PISA, Porvenir, Promigas, Protabaco, Quala, RCN Televisión, Rimax, Seguros Alfa, Sociedad Portuaria de Santa Marta, Terpel, Unicentro, BBVA, Fiduprevisora, Transportes Sanchez Polo, Promotora Cohen, Pil Automation, Lafise, damnificados de Premium Capital Fund, Air Liquide, Anglo American, Bridgestone, British Petroleum, BTR Colombia, Canacol Energy, Codad, Energold, Forbes Manhattan, Harvest, I am Gold, Kentz, Minera Cordoba, Pacific Rubiales, Proelectrica, YPF and State Oil, amongst others.

- In 2006, while working at a Colombian law firm, Sebastian provided advice to JPMorgan Colombia in drafting the matrix and booklet on withholding and auto-withholding procedures, for trading of financial derivatives, bonds and other securities in Colombia.
- As part of a legal team, in 2006 Sebastian actively participated in the advisory provided in connection with the acquisition of Colombia Telecomunicaciones S.A. (formerly the biggest telecommunication provider of the Country) by Telefonica S.A.
- In 2006, while working at a Colombian law firm, Sebastian provided advice to Alianza Fiduciaria (one of the most important trustees of the country) in drafting a tax booklet. This booklet describes thoroughly all the tax effects generated by different trust businesses (private trusts, public trusts and escrows) as an operational guideline for this professional trustee.
- Between 2004 and 2005 while working at KPMG, he advised several expatriates and executives regarding their income tax returns and fiscal situation in Colombia.

Rankings and recognitions

- Rodriguez Bravo Abogados was awarded by the prestigious “Leaders League”, as one of the best corporate tax Firms in the Country: <http://www.leadersleague.com/en/company-directory/company/396be05a-8f71-429a-b5fb-2c28acd2c785>
- Dinero magazine, July 21, 2016. Acknowledged by several leading firms, as an outstanding tax lawyer. <http://www.dinero.com/edicion-impresa/caratula/articulo/el-mercado-de-abogados-en-colombia-y-su-facturacion-2016/225888>.
- Partial scholarship on merit basis, LL.M. in international taxation, New York University (NYU).
- Full scholarship on merit basis, University of Notre Dame, Indiana.
- Graduated with one of the highest scores in the Colombian exam for lawyers, in 2004.
- The renowned Legal 500 magazine in its 2016 edition, considered the tax practice led by Sebastian as one of the most successful in the Country. www.legal500.com/firms/2511/offices/56539.

Memberships

- Colombian Institute of Tax Law (ICDT due to its acronym in Spanish).
- International Fiscal Association (IFA).

- Centro de Estudios Tributarios de Antioquia (CETA).

Publications

For further information regarding this section, please visit our web page:
<http://rodriguezbravo.co/index.php/en/blog-y-publicaciones>

Highlighted Speaking engagements

- Speaker in an International Taxation lecture regarding investments between Colombia and Spain. Sponsored by Legis, June 23, 2016.
http://www.aplegis.com/course/detail_evento.php?id=225
- “Colombian Tax Reform” issued in December, 2012. Lectures given to the Family Business Network (www.fbn-i.org), Profesionales de Bolsa (brokerage company) - www.profesionalesdebolsa.com and other recipients, Bogotá, January-February 2013.
- 2014 Tax Amendment: several lectures regarding this, highlighting the one given in December, 2014 to over 100 clients at the Metropolitan Club (Bogota).