



**THE EXECUTIVE DIRECTOR OF THE COLOMBIA TAX LAW  
INSTITUTE- ICDT  
ID. 860.015.764-4**

**CERTIFIES:**

That Mrs. **ESPERANZA BUITRAGO DÍAZ**, identified with citizen card 51.957.135, was associated as a Member of the Colombian Tax Law Institute until March 22, 2019 and during her tenure she performed the following positions in this Institute

- Member of Board of Director from July, 2011 to June, 2015.
- Member of the Academic Commission from July, 2011 to June, 2013.
- Director of the Centre for Research from July, 2012 to June, 2013.

The above certificate is issued at the request of the interested party, in Bogotá D.C., November 17th, of 2023.

  
**MARÍA DEL PILAR GARCÍA LARA**  
EXECUTIVE DIRECTOR - ICDT