

Project Number: [758671]

Project Acronym: [GLOBTAXGOV]

Project title: [A New Model of Global Governance in International Tax Law Making]

SUMMARY ACTIVITIES AND OUTPUT ERC PROJECT GLOBTAXGOV

February 2018-December 2021

1. Dissemination

- Design and disseminate work carried out in the GLOBTAXGOV at [blog GLOBTAXGOV](#), [Twitter Account](#) (@GLOBTAXGOV), [LinkedIn group GLOBTAXGOV](#) and [YouTube](#) GLOBTAXGOV page
- Blogposts on the topic of global tax governance published (82 blogposts as of 31 December 2021) at <https://globtaxgov.weblog.leidenuniv.nl/>

2. Organization of conferences/workshops

See GLOBTAXGOV (<https://globtaxgov.weblog.leidenuniv.nl/outputs/past-events/>)

2021

- [Global Tax Symposium](#) (Virtual event, 8-9 December) [[Recording day 1](#)]– [[Recording day 2](#)][[Audio recording day 1](#)] [[Audio recording day 2](#)]
- [Global Tax Symposium – PhD Seminar](#) (In Leiden and online, 30 September / 1 October 2021)
- [Sustainability and Tax Reporting](#) (Virtual event with University of St. Gallen, 9-10 September 2021)
- [Globalization and Digitalization: Interconnections between Taxation, Trade, and Investment](#) (Virtual event ongoing, 3,10,17,24 of June and 1 July 2021) [Final Report on the Workshop Series](#)
- [Roundtable on Minimum Taxation, the US Proposal and Developing Countries](#) (Virtual event, 2 June) [[recording](#)][[audio only](#)]
- [Research Workshop on Country-by-country reporting: Assessment of tax avoidance and policy challenges](#) (In English, virtual event, 18 March)
- [Research Colloquium on Global Tax Governance](#) (Virtual event ongoing, 3 Feb, 17 March, 28 April, 9 June, 22 September, 3 November, 15 December 2021 and 26 January 2022)

2020

- [Reforma de beneficios tributarios en Colombia: Expectativas y Desafíos](#) (In Spanish, virtual event, 29 September)
- [Revelaciones de Planeaciones Tributarias a la DIAN – IFA Colombia](#) (In Spanish, virtual seminar, 15 July)

- [Incentivos Fiscales en Iberoamérica en Tiempos de COVID19](#) (In Spanish, virtual seminar, 1 July)
- [Tax Incentives in Developing Economies in Times of COVID19](#) (Virtual seminar, 24 June)

2019

- [International Tax Governance and the Digitalization of the Economy in a Broader Perspective](#) (The Hague, 16 October)
- [ATI-ITC Tax and Development Conference – Breakout Session 2D “Strengthening the voice of partner countries in international standard setting”](#) (Berlin,Germany, 2-4 July)
- [The Belt and Road Initiative \(BRI\)](#) (The Hague, The Netherlands, 21 February)
- [Workshop Customary International Law and its Interpretation in International Tax & Investment Law](#) (Groningen, the Netherlands 20 February)
- [Tax and Development: The Link between International Taxation, the Base Erosion Profit Shifting Project and the 2030 Sustainable Development Agenda](#) (Bruges, Belgium, 14 January)
- [How Countries Learn to Tax: Complexity, Legal Transplants and Legal Culture](#) (Leiden, The Netherlands, 25 February to 1 March)

2018

- [Pathways to Global Governance. Perspectives from the Netherlands and the Think20 Network](#) (The Hague, 7 November)
- Panel for VVI Law and Development Research network Conference. September 2018.

3. Presentations

Slides: <https://globtaxgov.weblog.leidenuniv.nl/presentations-2/>

2021 PRESENTATIONS

Principal investigator Irma Johanna Mosquera Valderrama

- Digital Taxation. Bhutan E-Commerce Training Dialogues. International Trade Center. Bhutan. 14 December 2021 (no slides)
- The EU Standard of Good Tax Governance and Developing Countries. 46th Tax Talk. Committee on Fiscal Studies. University of Nairobi, Kenya. 18 November 2021. ([slides](#))
- Global Tax Governance.Tax Policy Colloquium. Faculty of Law, McGill University, Canada. 17 November 2021 ([slides](#))
- Taxpayers' rights after BEPS. Faculty of Law, Universidad de Buenos Aires, Argentina. 10 November 2021 (no slides).
- Tax Policy Course. Discussion paper [The Interaction of Tax Systems and Tax Cultures in an International Legal Order for Taxation](#) University of Cape Town, South Africa.24 August 2021. (no slides, see paper)
- The EU Standard of Tax Good Governance and the EU list of non-cooperative jurisdictions. EU Tax Summer School: The EU Initiatives addressing Tax Evasion and

Tax Avoidance.Aristotle University of Thessaloniki. Jean Monnet Chair on EU Tax Policy & Administration ELSA Webinars Academy on European Tax Law under the auspices of the Greek Ministry of Finance, CIEEL and AIESEC Greece. Online. 20 July 2021. ([Slides](#))

- Global Tax Governance and the OECD BEPS Project. EU Tax Summer School: The EU Initiatives addressing Tax Evasion and Tax Avoidance.Aristotle University of Thessaloniki. Jean Monnet Chair on EU Tax Policy & Administration ELSA Webinars Academy on European Tax Law under the auspices of the Greek Ministry of Finance, CIEEL and AIESEC Greece. Online. 20 July 2021. ([Slides](#))
- Taxation of digital economy, the EU DST and third (developing) countries. GREIT Summer School. Online.23 June 2021. ([Slides](#))
- The EU and International Tax Law: Base Erosion and Profit Shifting (BEPS) and Beyond. EU Jean Monnet Summer School (The European Union, the United Nations and Global Governance). 22 June 2021. ([Slides](#))
- Minimum tax: US Proposal, GLOBE and developing countries. Roundtable organized by GLOBTAXGOV. Online. 2 June 2021. See [recording](#).
- Financing the post-COVID recovery and the Sustainable Development Goals through effective and inclusive tax policies. South Centre and FACTI Panel meeting with G77 representatives + China. Online. 20 April 2021. No slides. [Concept note](#)
- Discussant paper Vincent Ooi Beneficial Ownership in Tax Law, Singapore Management University Faculty Research Workshop. Online 26 February 2021. (no slides)
- Hoe ziet een nieuw internationaal belastingstelsel eruit? Conference Dutch Ministry of Finance, NOB (Dutch Tax Advisors), SOMO and Tax Justice NL, FNV (Dutch Trade Union). 10 February 2021. Webstream [link](#) and Link programme [NOB – SOMO](#)
- Compliance and peer review of BEPS 4 Minimum Standards in Impact of international developments on tax policy in developing and emerging countries- Research Colloquium Global Tax Governance. Organizers GLOBTAXGOV and International Centre for Tax and Development. Online. 3 February 2021. ([Slides](#))

PhD Candidate Frederik Heitmüller

- Measuring treaty shopping exposure over time at Workshop on “Tax treaties and lower-income countries: defining a research agenda”, hosted by ICTD, 22/23 November 2021 [[Slides](#)]
- The power and limits of soft law in shaping emerging economies’ anti-tax avoidance policies. At Global Tax Symposium PhD Seminar, Leiden University, 30 September/1 October 2021 [[Slides](#)]
- Implementation of the country-by-country reporting exchange system: Obstacles to data access and use. At CORPTAX/GLOBTAXGOV Virtual Workshop on Country-by-Country Reporting. 18 March 2021 [[Slides](#)]
- The power and limits of soft law in shaping emerging economies’ anti-tax avoidance policies. At the Graduate Student International Political Economy (GSIPE) Workshop series. 1 March 2021 [[Slides](#)]
- Practical Implementation of the Base Erosion and Profit Shifting project in the Global South. At the IBFD Doctoral Meeting of Researchers in International Taxation (DocMIT). 9 February 2021. [[Slides](#)]
- The power and limits of soft law in shaping emerging economies’ anti-tax avoidance policies. At the Lisbon International and European Tax Law Seminars. 14 January 2021 [[Slides](#)]

2020 PRESENTATIONS

Principal investigator Irma Johanna Mosquera Valderrama

- LSE, University of Melbourne and University of Louvain. Global Tax Symposium. Pannel discussion: Looking for a Global Tax Consensus: where do we stand (no slides). [Link](#) video recording.
- Empirical Studies Reading Group GROTIUS Centre (with Michael Sampson). Peer Review: From compliance to learning and contextualization. (no slides).
- Public Hearing EU Parliament: Do harmful tax practices within and outside the EU create distortions of competition in the Single Market? FISC Subcommittee on Tax Matters. EU Parliament. 1 Dec. Link to [webstreaming](#) GLOBTAXGOV Statement available [here](#)
- International Taxation, BEPS and PPT (with Ricardo Garcia Anton). Post-Academic lecturing at Leiden University. 26 November 2020.
- EU and Tax Sovereignty: Discussing the Role of the EU In International Tax Law Making. 25 November 2020. Diplomacy and Global Affairs Research Seminar. Faculty of Governance and Global Affairs. [Slides](#)
- La Eficacia de los Incentivos Tributarios en LATAM. CONNECTAX. 29 October 2020. See video [here](#)
- Technical Meeting CIAT (Inter-American Centre of Tax Administrations). [Toolkit and database GAARs](#). 22 October 2020 (with Frederik Heitmüller and Juliana Cubillos).
- [SEZs Facing the Challenges of International Taxation: BEPS Action 5, EU Code of Conduct, and the Future](#) (with Frederik Heitmüller) at the Web seminar: Special Economic Zones in International Economic Law: Towards Unilateral Economic Law? Special Issue Journal of Economic Law. City University of Hong Kong and Hamad Bin Khalifa University (HBKU)18 October 2020.
- Internet of Things (IoT) and Taxpayers' Rights. Digital Transformation of Tax Administrations [DIGITAX](#) . 16 October 2020. (no slides, working paper available soon)
- Reforming International Taxation: Participation and Collaboration. TaxCOOP 2020 World Tax Summit Conference. (no slides). 14 October 2020.
- Reforma de Beneficios Tributarios en Colombia:Expectativas y Desafíos (Tax Incentives Reform in Colombia). Co-organized by GLOBTAXGOV, FESCOL (Friederich Ebert Stiftung Colombia), Universidad Externado de Colombia, and Universidad de los Andes. 29 September 2020. See video [here](#) See slides [here](#)
- Safeguards to protect taxpayers' rights during the exchange of information. VII Brazilian Congress on International Tax Law (IBDT) 16-19 September 2020. See slides [here](#)
- Nexus and developing countries : the impact of OECD Pillar 1 and Pillar 2. 15th GREIT Annual Conference: Nexus and Jurisdiction in International and EU Tax Law 17-18 September 2020. See slides [here](#)
- BEPS Interview: the BEPS minimum standards and country adoption, particularly in developing countries. QUT Business School Australia 31 August 2020 See questions and video [here](#)
- Taxation and Social Contract in a post-pandemic era. Webinar organized by Afronomicslaw 17 August 2020 See video [here](#)

- Revelaciones de planeaciones tributarias a la DIAN. Seminar co-organized by GLOBTAXGOV and IFA Colombia in cooperation with LEGIS. 15 July 2020 (in Spanish) [slides](#) See video [here](#)
- International Law Association (ILA) Study Group International Taxation webinar. Report Taxpayers' Rigths. Topic Addressed: Substantive Rights: The Principles. 8 July 2020. [slides](#)
- Incentivos fiscales en países de ingreso bajo en tiempos de COVID19. Seminar co-organized by GLOBTAXGOV and Council on Economic Policies. 1 July 2020. (in Spanish) See video [here](#) [Slides](#)
- La cooperación de los asesores fiscales en el cumplimiento tributario. Academia Mexicana de Derecho Fiscal & Colegio de Abogados de Mexico (*Mandatory disclosure rules DAC 6 and the European Experience*). 3 June 2020 (in Spanish) (no slides)
- [Improving Cooperation in Tax Matters \(Virtual Consultation\), High-Level Panel on International Financial Accountability , Transparency and Integrity for Achieving the 2030 Agenda \(FACTI Panel\) 5 May 2020](#)(no slides) See comments GLOBTAXGOV [here](#) summary discussions [here](#) and video [here](#)
- Digital Transformation of Tax Administrations in the EU,[DIGITAX](#) IEF Instituto de Estudios Fiscales, Madrid, Spain, 24 January 2020 (no slides)

PhD Candidate Frederik Heitmüller

- La Eficacia de los Incentivos Tributarios en LATAM. CONNECTAX. 29 October 2020. See video [here](#)
- [SEZs Facing the Challenges of International Taxation: BEPS Action 5, EU Code of Conduct, and the Future](#) at the Web seminar: Special Economic Zones in International Economic Law: Towards Unilateral Economic Law? Special Issue Journal of Economic Law. City University of Hong Kong and Hamad Bin Khalifa University (HBKU)18 October 2020.
- [The impact of international cooperation on emerging economies' efforts to combat tax avoidance: Evidence from the practical implementation of the BEPS project in Colombia and India](#) at the Annual Tax Research Network Conference 2020, Cambridge University, 7-9 September

2019 PRESENTATIONS

Principal investigator Irma Johanna Mosquera Valderrama

- [Regulatory framework for tax incentives in developing countries, IEF Instituto de Estudios Fiscales, Madrid, Spain, 22 November 2019](#) ([slides](#))
- DENTONS Global Tax Conference. Fairness versus legality in international taxation. Amsterdam, 21 November 2019 ([slides](#))
- An interdisciplinary approach to the study of International Tax Law Making, University of Athens, Greece 25 October 2019 ([slides](#))
- BEPS Action 6, Treaty Abuse, Altium Training, Athens, Greece, 24 October 2019 ([slides](#))
- Setting the scene Tax, Investment, Public International Law and Trade. Seminar International Tax Governance and Digitalization from a broader perspective, Leiden University, The Hague, 16 October 2019 ([slides](#))

- Tax Governance: A model to reform IIAs, CCSI -GIZ Preparatory session UNCITRAL Austria, Vienna, 12-13 October 2019 ([slides](#))
- WTO Forum Session: Trade and Tax Adapting to Digitalization at World Trade Organization, Geneva, Switzerland, 9 October 2019 ([Summary discussions](#)) – [Podcast discussions](#) (no slides)
- Regulatory framework for tax incentives in developing countries after BEPS, Special Issue Intertax, University of Lisbon, Portugal, 4 October 2019 ([slides](#))
- Tax Incentives in Developing Countries After BEPS. Dalhousie University. Halifax, Canada, 27-28 September 2019 ([slides](#))
- PhD Seminar Multilateral Cooperation in International Tax Law. Leiden, the Netherlands, 12-13 September 2019 ([slides](#))
- Regulatory Framework for Taxation of Incentives- After BEPS, CIAT, Brussels, Belgium, 3 September 2019 ([slides](#))
- A New Model of Global Tax Governance, ATI-ITC Conference, Berlin, Germany 3 July 2019 ([slides](#))
- Exchange of Information and the Rule of Law, University of Lisbon, Portugal 24 June 2019 ([slides](#))
- With Wouter Lips: Tax and Development: GREIT, Lund, Sweden, 19-20 June 2019 ([slides](#))
- Tax competition and legal transplants, EATLP Congress, Madrid, Spain 8 June 2019 ([slides](#))
- Multidisciplinary approach to the study of international taxation, Los Andes University, Bogota, Colombia, 4 June 2019 ([slides](#))
- The International Tax Policy of BEPS, Istanbul, Turkey, 26 April 2019 ([slides](#))
- International Taxation Conference BEPS Action 6 Treaty Abuse, Malta, 12 April 2019 ([slides](#))
- EU-China Workshop Brussels Belgium 26 March 2019 – ([slides](#)) ([recording](#))
- Legal Transplants and International Tax Standards, Lorentzcenter Leiden, 25 February 2019 ([slides](#))
- Belt and Road Initiative and Global Tax Governance, The Hague, the Netherlands, 21 February 2019 ([slides](#))
- PPT and Customary International Law, Groningen, the Netherlands 20 February 2019 ([video recording](#))
- BEPS Action 6 Treaty Abuse Cyprus 6 February 2019 ([slides](#))
- BEPS Action 5 Exchange of Rulings and Good Tax Governance Curacao 8-9 January 2019 ([slides](#))
- BEPS Action 6 Treaty Abuse and Good Tax Governance Curacao 8-9 January 2019 ([slides](#))

PhD candidate Frederik Heitmüller

- XII International Tax Meeting, Universidad Externado de Colombia, Bogotá, 16 October 2019 ([slides](#))
- PhD Seminar Multilateral Cooperation in International Tax Law. Leiden, the Netherlands, 12-13 September 2019 ([slides](#))

2018 PRESENTATIONS

Principal investigator Irma Johanna Mosquera Valderrama

- The Base Erosion Profit Shifting Project and the 2030 Sustainable Development Agenda EU Platform Good Tax Governance December 2018 ([slides](#))
- A New Model of Global Governance in International Tax Law Making ILS Seminar Leiden University December 2018 ([slides](#))
- Peer Review of BEPS 4 minimum standards from compliance to learning and contextualization Oxford University December 2018 ([slides](#))
- The EU Standard of good governance in tax matters for third (non-EU) countries European University Institute November 2018 ([slides](#))
- Processing of personal and business data and the rule of law in the era of digital trade WCSA November 2018 ([slides](#))
- Tax competition and developing countries Leiden University November 2018 ([slides](#))
- Implementation of BEPS Minimum Standards CIAT (Inter-American Centre Tax Administrations) Guatemala October 2018 ([slides](#))
- Estudio de la Gobernanza Global Tributaria en la Implementación de BEPS CIAT October 2018 (In Spanish) ([slides](#))
- Legal Transplants and International Tax Standards Interfaces Law and Development Research Network September 2018 ([slides](#))
- Key priorities and opportunities for international tax cooperation for an investment governance agenda Columbia University September 2018 ([slides](#))
- The EU standard of good governance in tax matters for third (non-EU) countries ECPR (European Consortium Political Research) August 2018 ([slides](#))
- Mandatory disclosure NOB (Dutch Tax Advisors Association) Congress June 2018 ([slides](#))
- The Legitimacy of the EU standard of good governance in tax matters EUCROSS June 2018 ([slides](#))
- Tax treaties opportunity or source of inequality? – FISCALIS March 2018 ([slides](#))
- The Role of National Governments in Global Tax Governance: How to achieve fairness and equality? – McGill University February 2018 ([slides](#))
- Evolving International Rules and Standards for Taxing IP – Mc Gill University February 2018 ([slides](#))

PhD Candidates

- Global Tax Governance (ILS Lunch Seminar, 13 December 2018) ([slides](#))
- Why follow the G20's lead? Assessing policymakers' considerations on joining the Base Erosion and Profit Shifting project (Bonn, 23 October 2018) ([slides](#))

4. Publications

Articles, Book Chapters, Working Papers, Reports

Available at <https://globtaxgov.weblog.leidenuniv.nl/articles/>

2021

ERC Publications

- MOSQUERA VALDERRAMA I.J. Taxation: [An ASEM Model of Cooperation in Digital Economy Taxation: Digitalisation and New Technologies in 13th Asia-Europe Meeting \(ASEM\) Summit: Multilateral Cooperation for a Resilient, Sustainable, and Rules-Based Future for ASEM..](#) Paper commissioned by ERIA Economic Research for Asia and East Asia. (book chapter)
- CUBILLOS J., HEITMULLER F. and MOSQUERA VALDERRAMA I.J. [Multilateral Cooperation in International Tax Law](#) in [The Future of Multilateralism: Global Cooperation and International Organizations](#) Ed. M. Hosli, T. Garrett, S. Niedecken and N. Verbeek. Rowman & Littlefield.
- HEITMULLER F. and MOSQUERA I.J. [Special Economic Zones Facing the Challenges of International Taxation: BEPS Action 5, EU Code of Conduct, and the Future](#). Journal of International Economic Law 2021, 00, 1–18 . (double-blinded peer review) (article in journal).
- [Taxation, International Cooperation and the 2030 Sustainable Development Agenda](#) edited by Mosquera Valderrama I.J., Lesage D. and Lips W. [United Nations University Series on Regionalism](#) book series (UNSR, volume 19). Springer Publications (Double-blinded peer review) (book) Open access.
- MOSQUERA VALDERRAMA I.J. (WITH BALHAROVA M.). [Tax Incentives in Developing Countries: A Case Study: Singapore and Philippines](#), Eds. (Mosquera Valderrama I.J, Lesage, D. and Lips W.) United Nations University Series on regionalism. Springer Publications (double-blinded peer review) (book chapter)
- CUBILLOS GONZALEZ J. (Ed. MOSQUERA VALDERRAMA I.J.). EU Experience in Administering GAARs in [General Anti-Avoidance Rules: The Final Tax Frontier. Indian and International perspectives](#) (Eds. Butani M. and Jain T.) Thomson Reuters.
- MOSQUERA VALDERRAMA I.J. Colombia. [The History of Double Taxation Conventions in the Pre-BEPS Era](#). M. Lang and E. Reimer (eds.) Vol. 20 WU Institute for Austrian and International Tax Law – Tax Law and Policy Series (book chapter)
- MOSQUERA VALDERRAMA I.J. (WITH BROEKHUISEN D.). [Revisiting the case of Customary International Tax Law. Special Issue: Customary International Law, Its Formation and Interpretation in International Tax and Investment Law](#), edited by Merkouris P.,Mosquera Valderrama I.J. and Fortuna M. Vol. 23 (1). (double-blinded peer review) (article in journal).
- MOSQUERA VALDERRAMA I.J.(with SAMPSON M., WANG J.) [Trade, Tax and Development Finance: Understanding China's Choice of BRI Agreements and Institutions](#) in Global Perspectives on the Belt and Road Initiative. F. Schneider (ed.) [Amsterdam University Press](#), Amsterdam. (book chapter) Link to chapter [open access](#)

Forthcoming

- MOSQUERA VALDERRAMA I.J. et al. Internet of Things in Taxation. Revista Cronica Tributaria No. 182 (2022/1). In the framework of cooperation DIGITAX (Jean Monnet)-GLOBTAXGOV (ERC) PROJECT.
- MOSQUERA VALDERRAMA I.J. Global Tax Governance in Oxford Handbook on International Tax. Eds. F. Haase and G. Kofler. Oxford University Press. (book chapter)
- MOSQUERA VALDERRAMA I.J. (with Diego Quinonez, and Esther-Huiskens) Cooperative Compliance in Manual for the Control of International Tax Planning)
- MOSQUERA VALDERRAMA, I.J. Trade, Digitalization and Taxation. The Elgar Companion to the WTO. Eds. J. Chaisse and C. Rodriguez-Chiffelle.

2020

ERC Publications

- MOSQUERA VALDERRAMA et al. (Eds. J. Kokkot, P. Pistone and R. Miller) The Protection of Taxpayers' Rights in International Law –[Results of the ILA Study Group on International Tax Law 2018-2021](#) (Report) See also [Study Group International Tax Law Final Report Kyoto 2020](#) Submitted to the ILA 2020 Meeting.
- MOSQUERA VALDERRAMA I.J. (with REDONDA A., CALVO F., CARBONNIER G. KOOPMAN R., MEHROTRA R.) [Trade Implications of Tax Expenditures](#). T20 Policy Brief ([G20 Saudi Arabia Presidency](#), Task Force Trade, Investment and Growth) (policy brief)
- MOSQUERA VALDERRAMA, I.J.[The study of the BEPS 4 Minimum Standards as a legal transplant: A Methodological Framework](#). Intertax Vol. 48, Issue 8/9 (policy note).
- MOSQUERA VALDERRAMA, I.J. [BEPS Principal Purpose Test and Customary International Law](#). *Leiden Journal of International Law*. 1-22 (double-blinded peer review) (article in journal) doi:10.1017/S0922156520000278
- MOSQUERA VALDERRAMA, I.J. (with Wouter Lips).[Global Sustainable Tax Governance in the OECD-G20 Transparency and BEPS Initiatives](#). 14th GREIT Annual Conference Tax Sustainability in an EU and International Context. [IBFD Publications](#) (book chapter)
- MOSQUERA VALDERRAMA I.J. [Regulatory Framework for Tax Incentives in Developing Countries After BEPS Action 5](#). Intertax, Vol. 48. Issue 4 (blinded-peer review) (article in journal)
- PORTOLESE, G. [The Commission Political Strategy to promote convergence in the EU](#) (working paper)
- MOSQUERA VALDERRAMA I.J. (with Adrian Grant) [Análisis del Contexto y Fiscalidad Internacional: El Trasplante de los Estándares Mínimos del Proyecto BEPS Dentro y Fueras de la OCDE en Tributación internacional. Fiscalidad en las inversiones transfronterizas](#). 1 Ed. Aranzadi (Spanish) Pre-print version (Version Preliminar) (book chapter)
- MOSQUERA VALDERRAMA, I.J. [A new wind change in direct taxation. 20 Challenges for the EU in 2020's](#). Special Issue *German Law Journal*. (article in journal)
- MOSQUERA VALDERRAMA, I.J. [\(2020\) Tax Incentives: From an Investment, Tax, and Sustainable Development Perspective](#). In: Chaisse J., Choukroune L., Jusoh S. (eds) *Handbook of International Investment Law and Policy*. Springer, Singapore. (book chapter)

2019

ERC Publications

- MOSQUERA VALDERRAMA I.J.; HEITMULLER F. [Corporate Tax, Digitalization and Globalization](#). *World Economic Forum*. (white paper)
- MOSQUERA VALDERRAMA, I.J. (with I.J.J.Burgers) [Review of Anti-Avoidance Measures of a General Nature and Scope – General Anti-Avoidance Rules and Other Measures](#). [IBFD Publications](#) (article in journal)

- MOSQUERA VALDERRAMA, I.J. [The EU standard of good governance in tax matters for third \(non-EU\) countries. Intertax \(blinded-peer review\)](#) (article in journal)
- MOSQUERA VALDERRAMA I.J. [Processing of personal and business data and the rule of law in the era of digital trade, Central European Political Science Review CEPSR Journal – 76 number \(blinded peer review\)](#) (article in journal)
- MOSQUERA VALDERRAMA I.J., [The Netherlands and BEPS, in Tax Design and Administration in a Post – BEPS Era: A Study of Key Reform Measures in 18 Countries](#) (eds. K. Sadiq, A. Sawyer and D. Bronwyn McCredie) [Fiscal Publications, Australia](#) (book chapter)

2018

ERC Publications

- MOSQUERA VALDERRAMA I.J. (WITH VON HALDENWANG C., FACCIO T., HENTZE T., MÄTTIG T., REDONDA A., RIGONI G., SCHWAB J. & VOS R.), [Policy brief Tax Competition to be submitted to the G20 Ministers of Finance under the 2018 Argentinian Presidency](#) T20 Policy brief (G20 Argentinian Presidency, Task Force Trade, Investment and International Cooperation) (policy brief)
- MOSQUERA VALDERRAMA I.J., LESAGE D., & LIPS W., [Tax and Development: The Link between International Taxation, The Base Erosion Profit Shifting Project and The 2030 Sustainable Development Agenda](#) (Institute of Tax Law and Economics, Faculty of Law, Leiden University), no. W-2018/3. Brugges, Belgium: UNU Institute on Comparative Regional Integration Studies (working paper)
- MOSQUERA VALDERRAMA I.J., [Output Legitimacy Deficits and the Inclusive Framework of the OECD/G20 Base Erosion and Profit Shifting Initiative](#) Bulletin for International Taxation 72(3) [IBFD Publications](#) (article in journal)
- KOK R. & MOSQUERA VALDERRAMA I.J., [The Netherlands. In: Rosenblatt P., Tron M. E. \(Eds.\) Anti-avoidance measures of general nature and scope – GAAR and other rules. Cahiers de droit fiscal international / Studies on international fiscal law no. 103\(a\): SDU. 5-22](#) (book chapter)
- MOSQUERA VALDERRAMA, I.J., MAZZ, A., SCHOUERI, L.E., QUINONEZ N., WEST C., PISTONE, P & ZIMMER F., [Tools Used by Countries to Counteract Aggressive Tax Planning in Light of Transparency](#), Intertax 46(2): 140-155 (double blinded-peer review) (article in journal)
- MOSQUERA VALDERRAMA I.J., Food for Thought: The Challenges Arising from the Multilateral Convention to Prevent BEPS – Answers Unknown?. In: Yalti B. (Ed.) Cross-border tax challenges in the 21st century. Istanbul, Turkey: Onikilevha. 105-152.(conference proceedings)

Activities, and event reports

Available at <https://globtaxgov.weblog.leidenuniv.nl/reports-conference-papers/>

2021

- [Research Workshop on Country-by-country reporting: Assessment of tax avoidance and policy challenges](#) (Co-organized by GLOBTAXGOV and CORPTAX), virtual event, 18 March, in English

- [Globalization and Digitalization: Interconnections between Taxation, Trade, and Investment](#) (Virtual event ongoing, 3,10,17,24 of June ,and 1 July 2021)

2020

- [Reforma de beneficios tributarios en Colombia: Expectativas y Desafíos](#) (Co-organized by GLOBTAXGOV, Universidad Externado, Universidad de los Andes and Friedrich-Ebert-Stiftung Colombia), virtual event, 29 September, report in Spanish and English
- [Incentivos Fiscales en Iberoamérica en Tiempos de COVID19](#) (Co-organized by GLOBTAXGOV and [Council on Economic Policies](#)), virtual seminar, 1 July, In Spanish
- [Tax Incentives in Developing Economies in Times of COVID19](#) (Co-organized by GLOBTAXGOV and [Council on Economic Policies](#)), 24 June, virtual seminar

2019

- CUBILLOS, J. [Kick-off Seminar International Tax Governance and the Digitalization of the Economy in a Broader Perspective](#) (Co-organized by GLOBTAXGOV, TRICI-LAW Groningen University), 16 October, The Hague, the Netherlands ([report](#))
- GRANT A., HEITMULLER F., [Workshop How Countries Learn to Tax: Complexity, legal transplants and legal culture](#) (Co-organized by GLOBTAXGOV, Lorentzcenter-Netherlands Institute of Advanced Studies and additional funding Leids Universiteits Funds), 25 Feb to 1 March, Leiden, the Netherlands ([report](#))
- Conference [The Belt and Road Initiative \(BRI\)](#) (Co-organized by GLOBTAXGOV, [LeidenAsiaCentre](#) and TRICI-LAW University of Groningen), 21 February, The Hague, The Netherlands ([report](#))
- GRANT A., HEITMULLER F. [Workshop Tax and Development: The Link between International Taxation, the Base Erosion Profit Shifting Project and the 2030 Sustainable Development Agenda.](#) (Co-organized by GLOBTAXGOV project, and Wouter Lips and Dries Lesage from [Ghent University](#) and the [United Nations University Institute on Comparative Regional Integration Studies](#)) Bruges, Belgium ([report](#)).

2018

- HEITMULLER F. [Seminar Pathways to Global Governance. Perspectives from the Netherlands and the Think20 Network](#) (Co-organized by GLOBTAXGOV and [Think20 Network Argentina](#)) 7 November, The Hague, The Netherlands ([report](#))