# International Tax Governance and the Digitalization of the Economy in a Broader Perspective

**Kick-off Seminar, Wednesday 16th October 2019 from 16.00-18.00,**
**Room 3.46, Leiden University, Faculty of Governance and Global Affairs, The Hague**

<table>
<thead>
<tr>
<th>Programme</th>
<th>Wednesday, 16th October</th>
</tr>
</thead>
<tbody>
<tr>
<td>15.30-16.00</td>
<td>Registration</td>
</tr>
</tbody>
</table>
| 16.00-16.45 | **Part 1: Global governance of international tax cooperation**  
Current challenges in international tax cooperation  
Using public international law to deal with problems of international tax law |
| 16.45-17.00 | Coffee Break |
| 17.00 – 17.45 | **Part 2: Digital economy, fair taxation and harmful tax competition**  
Global governance of the international tax challenges of the digital economy  
Broader societal impacts of the digitalization of the economy  
The nexus between international tax rules of the digital economy, trade and investment |
| 17.45 – 18.00 | Q&A / Wrapping-up  
What global governance framework to deal with current international tax challenges? |
| 18.00 - | Drinks |
Description

The seminar will discuss the current hot topic of “taxing the digital economy” and put it in a broader perspective. Dealing with the tax challenges of the digital economy today is as much a technical as a governance issue. Many different organizations (among them OECD, EU, IMF, UN) are working on proposals to deal with these challenges and there is a constant tension between initiatives of individual countries or small groups and large-scale multilateral cooperation. The presenters of the seminar will analyze this landscape of global governance and assess it through the lens of public international law. They will further discuss how the issues of taxing the digital economy relate to and can be embedded in previous initiatives on harmful tax competition and fair taxation.

Finally, the digitalization of the economy has implications for trade and investment relations between states and regional blocs and affects the structure of markets. At the same time, important policy documents such as the Agenda 2030 for Sustainable Development affirm the importance of policy coherence in dealing with the challenges of our time. Therefore, the seminar provides an outlook on the interactions between tax, trade and investment.

The afternoon is co-organized by and features presentations from a number of experts in international tax law and international public law:

- **Irma Mosquera Valderrama**, associate professor of tax law at Leiden University and lead researcher of the ERC-funded research project on a new model of global governance in international tax law making (GLOBTAXGOV)
- **Panos Merkouris**, professor of public international law at Groningen University and lead researcher of the ERC-funded research project on the interpretation of customary international law (TRICI-LAW)
- **Peter Hongler**, professor of tax law at University of St. Gallen
- **Ricardo García Antón**, assistant professor of tax law at University of Tilburg

Who should attend?

This seminar invites academics, business representatives, tax advisors, civil society, international organisations, politicians and government officials to discuss issues of global tax governance, public international law and the digitalization of the economy.

Interest to attend can be registered by emailing GLOBTAXGOV@LAW.leidenuniv.nl until 10th October 2019. Please provide your name and affiliation.

Registration is free. Spaces are limited.

Venue

Leiden University Faculty of Governance and Global Affairs
Room 3.46
Wijnhaven
Turfmarkt 99
2511 DP, THE HAGUE