A New Model of Global Governance in International Tax Law Making

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Topics

- Research questions
- Output 2018
- Methodology

RESEARCH QUESTION

Under what conditions can the OECD-G20 and the EU models of global tax governance be feasible and legitimate for both developed and developing countries?

TAX GOVERNANCE – OECD and G20

INCLUSIVE FRAMEWORK

124 COUNTRIES

BASE EROSION PROFIT SHIFTING (BEPS) Decision making: BEPS 44 GROUP

G20 OECD

SIGNATORIES

85 COUNTRIES

TAX GOVERNANCE: EU AND THIRD COUNTRIES

Anti-Tax Avoidance Directive

State Aid Investigations

Fair Tax Competition

FIRST RESEARCH OBJECTIVE: FEASIBILITY

Goal

To investigate the transplant of the 4 minimum standards

Methodology

Primary Data	Secondary Data	Data Analysis	Interview	Case Study	Surveys

PI: Use of legal transplant for international tax law making

PhD 1: the Netherlands, Spain, Ireland, Australia, Mexico and the United States

PhD 2: Colombia, India, Nigeria, Senegal, Singapore, and South Africa

SECOND RESEARCH OBJECTIVE: OECD-LEGITIMACY AND GOVERNANCE

Goal

Can the model of global experimentalist governance be applicable to international tax law making and if so under what conditions?

Participatory and multi-level solving

Set out their own goals , feedback from local context, peer monitoring and revisit of goals

PI & International Network

Methodology

Finding Research RO1	Primary Data	Secondary Data	Data Analysis	Workshops	Conference	Blog

THIRD RESEARCH OBJECTIVE: EU LEGITIMACY AND GOVERNANCE

Goal

To investigate the legitimacy of the EU initiatives with respect to EU and third (non-EU) countries?

Methodology

Findings research objective 1, Primary and Secondary data, Data analysis, and interviews

PI: EU and third countries

Postdoc: EU and EU countries

DATA and ETHICAL requirements

- ❑ Unexpected findings policy
- ❑Data management plan
- ❑Consent forms, and information sheets
- ❑Approval Ethics Committee Faculty of Law
- ❑Approval Data Protection Officer Faculty of law.

OUTPUT: First research objective

❑ Organization

- NIAS-Lorentzcenter workshop: How countries learn to tax; complexity. Legal transplants and legal culture 25 Feb to 1 March 2019

❑Presentations conferences including

- BEPS Action 5. IP Preferential Regimes and their implications for developing countries. Montreal, Canada, McGill University, IP & Tax Policy. 19 to 23 February 2019
- Legal transplants and international tax standards. Third conference of the VVI and Law and Development Research Network: INTERFACES, 19-21 September 2018.

❑Articles and book chapters

- Output Legitimacy Deficits and the Inclusive Framework of the OECD/G20 Base Erosion and Profit Shifting Initiative, Bulletin for International Taxation 72(3) (article in journal)
- The Netherlands and BEPS, in Tax 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. (chapter book) *Forthcoming 2019*

OUTPUT: Second research objective

- ❑ Organization
  - Conference “Pathways to Global Tax Governance” Faculty of Global Governance Affairs, 7 November 2018.
  - Workshop “Tax and Development: The link between International Taxation, the Base Erosion Profit Shifting Project and the 2030 Sustainable Development Agenda” at the United Nations University – Centre Regional Comparative Studies CRIS, Bruges, 14 January 2019.

❑ Design and disseminate work carried out in the GLOBTAXGOV at blog GLOBTAXGOV, Twitter Account and LinkedIn group GLOBTAXGOV.

OUTPUT: Second research objective

❑Presentations conferences and participation including

Policy makers G20, OECD and the EU

- Participation in the T20 Task Policy Force on trade, investment and tax cooperation under the G20 Argentine Presidency.
- Participation as an academic expert to the Project on Tax Certainty and Clarifying Treaty Interpretation at OECD. First meeting OECD Conference Centre, Paris, 12 September 2018.
- Presentation "Tax and development" EU Commission Platform for Good Tax Governance 19 December

Tax Administration

- "Implementation of BEPS Minimum Standards" at the International Taxation Network CIAT at Training Center of the Spanish Agency of International Cooperation and Development 8-11 October 2018

Academia, policy makers and government officials

- "Tax Competition and Developing countries" at the Conference Pathways to Global Tax Governance, Leiden University, The Hague, the Netherlands.7 November 2018
- "Peer review of BEPS Minimum Standards: From Compliance to Contextualization" at the Conference The Challenges and Opportunities of Multilateralism. University of Oxford, Oxford, the United Kingdom. 10-11 December

OUTPUT: Second research objective

- Articles and book chapters
  - with von Haldenwang C., Faccio T., Hentze T., Mättig T., Redonda A., Rigoni G., Schwab J. & Vos R. (2018), Policy brief Tax Competition to be submitted to the G20 Ministers of Finance under the 2018 Argentinian Presidency (. G20 Presidency, Task Force Trade, Investment and International Cooperation, T20 Argentina 2018). Buenos Aires, Argentina: T20 Argentina 2018. (policy brief)
  - With Lesage D. & Lips W. (2018), Tax and Development: The Link between International Taxation, The Base Erosion Profit Shifting Project and The 2030 Sustainable Development Agenda. Working Paper Series / United Nations University Institute on Comparative Regional Integration Studies (UNU-CRIS) no. W-2018/4 (working paper)
  - The Role of National Governments, in Global Tax Governance: How to achieve Fairness for Developing Countries in Who Pays for Canada? Taxes and Fairness (eds. E. Heaman and D. Tough). McGill-Queen's University Press, Canada. Book chapter (peer-reviewed) (chapter book). Forthcoming 2019

OUTPUT: Third research objective

❑Presentations at conferences and workshops including

Tax Administration and EU officials

- "BEPS Action 6. Tax Treaties: Opportunity or source of inequality?" In EU FISCALIS 2020 Programme. Spill-over effects of Member States' tax treaties on developing countries. 15 and 16 March 2018.

❑Articles and book chapters

- The EU standard of good governance in tax matters for third (non-EU) countries. Intertax (accepted for publication - peer reviewed) (article). Forthcoming 2019.

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- **GLOBTAXGOV project receives funding from the EU H2020 Research & Innovation Programme and European Research Council**
  Blog https://globtaxgov.weblog.leidenuniv.nl/

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