



ERC Starting Grant 2017

Action Acronym: GLOBTAXGOV

Action number: 758671

Action Title: A New Model of Global Governance in International Tax Law Making

Principal Investigator: Dr. Irma Johanna Mosquera Valderrama

Host Institution: Leiden University

**SUMMARY ACTIVITIES AND OUTPUT ERC PROJECT
GLOBTAXGOV**

Project Number: [758671]

Project Acronym: [GLOBTAXGOV]

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

February 2018-July 2022

1. DISSEMINATION

See blog GLOBTAXGOV, Twitter (@globtaxgov), LinkedIn and Facebook group. 87 blogposts as of 31 July 2022 available at <https://globtaxgov.weblog.leidenuniv.nl/> These contributions have been cited by international and regional tax organizations, government officials and scholars. We have also created a [You Tube GLOBTAXGOV account](#) where we have uploaded the videos of the online workshops/seminars organized by GLOBTAXGOV.

2. PUBLICATIONS

All publications available (open access) on the GLOBTAXGOV blog link [here](#). See also list of publications Appendix 1.

- PI: Irma Johanna Mosquera Valderrama: 13 articles including one with PhD 2 (RO1, RO2, RO3); 1 edited book (RO3); 12 book chapters including 1 with PhD 1 Grant see first financial reporting, 1 with PhD 1 Cubillos, 1 with PhD 1 Cubillos and PhD 2 (RO1 RO2, RO3); 6 policy note/reports/toolkit including 1 with PhD 1 Cubillos and PhD2 (RO1, RO2, RO3); 1 World Economic Forum white paper with PhD 2. Already written and pending publication: 1 article, 1 report, 1 book chapter and 1 edited special issue
- PhD candidates:
 - PhD 2 Frederik Heitmüller (as of 1-09-2018) with PI: 1 World Economic Forum white paper (RO1) and 1 article (RO1); with PI and PhD1: 1 book chapter. 1 report/toolkit (RO1); and with PhD 1: 2 workshop reports (RO1)
 - PhD 1 Juliana Cubillos (as of 15-06-2019 replacing Adrian Grant see first financial reporting) 1 workshop report (RO1); with PI 1 book chapter (RO1); with PI and PhD2: 1 book chapter, 1 report toolkit (RO1).
- Postdoctoral researcher Giovana Portolese (1-06-2019 until 31-03-2020) 1 working paper (RO3).

3. MAJOR ACHIEVEMENTS as of 31 July 2022:

In addition to in total 95 presentations (33 for this reporting period) (online/on site, all slides available in [our blog](#)) in more than 25 countries addressing BEPS and global tax governance, . We have organized in total 23 seminars/workshops/webinars (10 for this reporting period) in cooperation with academia, policymakers/international organizations/government and business representatives (see for instance our [series of 5 workshop in June 2021](#) and workshop at the [European Science Open Forum](#)). Some of these events are also in cooperation with other universities and think tanks. We have also established cooperation with regional tax administration organizations (see link to output with Inter-American Center of Tax Administrations [CIAT](#) and with African Tax Administration Forum [ATAF](#)). All events are free of charge and since COVID19 in an online or (when possible) a hybrid format. The reports/slides/recordings of the events are available in the GLOBTAXGOV [blog](#) and in the GLOBTAXGOV [YouTube](#) account . We have also participated in tax policy making processes (OECD, G20, EU Commission, EU Parliament and UN FACTI Panel and United Nations Development Programme), academic fora, and conferences of tax administrators and tax advisors, among others.

In 2021, the PI was awarded a EU Jean Monnet Chair on EU Tax Governance (RO3) which also shows the potential to transform research into teaching see link to the EUTAXGOV Chair [here](#).

In all publications, presentations, and events, the PI and PhDs 1 and 2 have addressed the topic of this research (global tax governance), as well as the link to legitimacy and the 2030 Sustainable Development Agenda. These topics are relevant for RO1, RO2 and RO3. The work/output done exceeds the work mentioned in the DOA and it shows that topics addressed in the GLOBTAXGOV project are of interest for policy making in developed and developing countries. In addition to the BEPS Project and the implementation of the BEPS 4 Minimum Standards (RO1), the current developments regarding taxation of the digital economy as well as the introduction of a minimum tax rate have been also covered within the topic of this ERC Project, i.e. global tax governance (RO2).

For RO1, PhD 1 and PhD 2 have started with the interviews to stakeholders (business, tax advisors, government officials, academia, civil society). Some of the interviews have been carried out online (due to COVID19 travel restrictions) and others onsite. At the time of this reporting, PhD 2 has carried out interviews in India, Colombia, Senegal and Nigeria. PhD 1 (who started on June 2019 and took over from PhD Adrian Grant, see financial reporting for period 1) has carried out interviews in Mexico, the Netherlands and Spain. In September 2022, PhD 1 will start with interviews in Australia.

4. Members of the team and short description work as of 31 July 2022:

RO1: Implementation of G20-OECD Base Erosion and Profit Shifting (BEPS) 4 Minimum Standards in 8 countries.

- PhD 1 Juliana Cubillos (15-06-2019-31-07-2023 including 6 months-extension due to COVID19). Continue the work of PhD1 Adrian Grant (see financial reporting for period 1) carrying out research on the implementation of BEPS 4 Minimum Standards in 4 countries (Australia, Spain, Mexico and the Netherlands). In the first year, PhD 1 followed PhD training including qualitative/quantitative research. In the second and third year, PhD 1 carried out interviews in Spain, Mexico and the Netherlands. Interviews in Australia are scheduled for September 2022. PhD 1 has published (i) with PhD 2, two workshop reports; (ii) alone one workshop report; (iii) with PI and PhD 2 one book chapter on multilateralism, (iv) with PI, 1 book chapter on general anti-avoidance rules (GAAR) in the European Union and (v) with PI and PhD 2 the Toolkit on GAAR, a project in cooperation with the CIAT (Interamerican Center of Tax Administrations). PhD 1 has participated in several conferences/seminars presenting her research (online or onsite). Presentations are available open access at the GLOBTAXGOV [blog](#).
- PhD 2 Frederik Heitmüller (1-09-2018 to 28-02-2022 including 6 months-extension due to COVID19): Carrying out research on the implementation of BEPS 4 Minimum Standards in 4 countries: (Colombia, India, Nigeria and Senegal). PhD carried out interviews India and Colombia in November-December 2019 and in Nigeria and Senegal since mid-2021 to June 2022. PhD 2 has published (i) with PI white Paper World Economic Forum and 1 article; (ii) with PI and PhD 1 one book chapter on multilateralism; and (iii) with PhD 1 two workshop reports. PhD has participated in several conferences/seminars to present his research (online/onsite). Presentations are available open access at the GLOBTAXGOV blog.

One important output for RO1 is the drafting and publication (by PhD 1, PhD 2 and PI) in cooperation with the Inter-American Center of Tax Administrations (CIAT) of the *Toolkit for the Design and Effective Implementation of Domestic and International General Anti-Avoidance Rules*. In this toolkit we provide tools for tax administrations to tackle one of the topics covered by the BEPS Project i.e. aggressive tax planning including BEPS Action 6 (one of the BEPS Minimum Standards addressed in RO 1). This toolkit has been made available in Spanish and English [here](#).

In addition, regarding BEPS Action 13 (another of the BEPS Minimum Standards), we co-organized with CORPTAX from Charles University in Prague, a workshop on *Country-by-country reporting: Assessment of tax avoidance and policy challenges* and another one with the University of St. Gallen on *Sustainability and Tax Reporting*. In the first event we engaged with academia/researchers working on transparency, reporting and fair share issues of importance for global tax governance. See link [here](#). In the second, we invited business, academia, development banks, tax officials, to address the link between tax reporting and sustainability. See link [here](#).

Another important output was the organization of the *Global Tax Symposium* (PhD Seminar and Conference). The Global Tax Symposium is a cooperation of 22 Universities around the world. Slides and presentations are available in the GLOBTAXGOV blog see link [here](#) and in the GLOBTAXGOV YouTube account [here](#).

RO2: Assess current model of global tax governance as developed by the OECD-G20 and to provide recommendations for the conditions under which this model of global tax governance can exist.

- PI: Presenting in conferences regarding the implementation of BEPS and the problems of global tax governance. Participating as academic expert in policy making at OECD, UN, EU Commission and EU Parliament and World Economic Forum level and also in meetings of Regional Tax Administrations Forums CIAT and ATAF.

One important output in this RO2 was the organization of two series of workshops. One series took place in June 2021 regarding the interactions between tax, trade and investment where policy makers, academia, business, civil society, think tanks, judges were invited to present. This topic was chosen since the BEPS Project has been regarded by the trade and investment communities as one of the examples to achieve global governance. Therefore, by encouraging interaction between experts in different fields, we created a dialogue between policy makers in these areas and with the aim of addressing the shortcomings of global governance. The videos of this workshop are available in the GLOBTAXGOV YouTube account. The presentations are available in the blog link [here](#). Following this workshop series, we invited several scholars to contribute to a special issue at the Asia Pacific Law Review (pending publication open access).

Another important output was the invitation by the African Tax Administration Forum (ATAF) to participate in a workshop series on global tax governance. In these workshops we (with PhD 2) gave presentations, case studies, and assignments. These presentations were complemented by presentations from ATAF representatives who shared their own perspective. This interaction has allowed the GLOBTAXGOV project team to reach out to tax administrations and policy makers in Africa which are also participating in the OECD/G20 discussions regarding the BEPS Project and new projects. Link to the workshops series [here](#).

RO3: To assess the legitimacy of global tax governance by the EU in respect of EU and third (non-EU) countries and to provide recommendations for the conditions under which this model of tax governance can exist.

- Postdoctoral researcher 2 (1-06-2019 to 31 March 2020): Working paper The Commission's Political Strategy to Promote Direct Tax Policy Convergence in the EU: Actors, Narratives and Policy Groups
- PI Research on the legitimacy of the standard of EU Good Tax Governance in respect of Third (non-EU Countries). Two articles addressing the topic and several presentations in conferences addressing the EU Standard of Tax Good Governance. See output [here](#)

One important development regarding this RO3 is that in 2021 the PI was awarded an EU Jean Monnet Chair on EU Tax Governance (RO3) which shows the potential to transform research into teaching. See link to the EUTAXGOV Chair [here](#).

This Chair and the current work of the PI in the GLOBTAXGOV Project has allowed the PI to be invited to EU Business Forums organized by the EU Commission Taxation Unit and Development Cooperation Unit. For instance, (i) High-Level Webinar Taxation and Business in Africa (February 2022) and (ii) High-Level Webinar Taxation and Business in the Caribbean and the Pacific. An initiative by the European Commission and the Organisation of African, Caribbean and Pacific States (June 2022).

Output PI for RO1, RO2 and RO 3 as of 31 July 2022.

- Publications 4 articles (one with PhD 2), 6 book chapters (1 with PhD 1 and 1 with PhD 1 and PhD 2) and 1 edited book. See link to publications [here](#)
- Participation in 33 conferences in several countries on implementation of BEPS. See link to presentations [here](#)
- With PhD 1 and PhD 2, organization of 10 conferences/workshops/seminars addressing implementation of BEPS 4 Minimum Standards, global tax governance, EU Tax Governance among others. See link to events [here](#) and to events reports [here](#)

APPENDIX 1

List of Publications

2022

ERC Publications

- Editors MOSQUERA VALDERRAMA I.J. (with Julien Chaisse) Special Section Asia Pacific Law Review The Future of International Tax Disputes. [Link to special section](#)
- MOSQUERA VALDERRAMA I.J. [Consensus en Legitimiteit bij het maken van Internationale Belastingregels](#) (Consensus and Legitimacy in International Tax Law Making). Weekblad Fiscaal Recht. Special Issue 150 anniversary “*Verschuivende machtsverhoudingen in de fiscaliteit*”. (article)

- MOSQUERA VALDERRAMA I.J. (with Julien Chaisse) Public international law, international taxation and tax dispute resolution, Asia Pacific Law Review, DOI: [10.1080/10192557.2022.2102585](https://doi.org/10.1080/10192557.2022.2102585) (article in journal)
- MOSQUERA VALDERRAMA I.J. Contribution to the report and book The Protection of Taxpayers' Rights in International Law-Study Group on International Tax Law 2018-2021 (Kokott J. and Pistone P.). Contribution to some sections on fairness, equity, equality and neutrality. See document with contribution [here](#) and see final report [here](#) (report and contribution to book)
- MOSQUERA VALDERRAMA I.J. [La Tributación de la Economía Digital: Pasado, presente y futuro](#) (Taxation of the Digital Economy: Past, present and future) Estudios de Derecho Tributario, Derecho Aduanero y Comercio Exterior. June 2022. (book Chapter)
- INTER-AMERICAN CENTRE OF TAX ADMINISTRATIONS (CIAT), GIZ, and GLOBTAXGOV (CUBILLOS J., HEITMULLER F. and MOSQUERA VALDERRAMA I.J.) Toolkit for the Design and Effective Implementation of Domestic and International General Anti-Avoidance Rules. Publisher CIAT. English version ([here](#)) and Spanish version ([here](#)) (Report)
- MOSQUERA VALDERRAMA I.J. et al. [The Internet of Things in Tax Law](#). Revista Cronica Tributaria No. 182 (2022/1). In the framework of cooperation DIGITAX (Jean Monnet)-GLOBTAXGOV (ERC) PROJECT. (Article)

Forthcoming

- MOSQUERA VALDERRAMA I.J. (with Diego Quinonez, and Esther-Huiskens) Cooperative Compliance in [Manual for the Control of International Tax Planning](#) INTER-AMERICAN CENTRE OF TAX ADMINISTRATIONS (CIAT)
- MOSQUERA VALDERRAMA, I.J. Trade, Digitalization and Taxation. The Elgar Companion to the WTO. Eds. J. Chaisse and C. Rodriguez-Chiffelle. (book chapter)
- MOSQUERA VALDERRAMA I.J. Global Tax Governance in Oxford Handbook on International Tax. Eds. F. Haase and G. Kofler. Oxford University Press. (book chapter)

2021

ERC Publications

- MOSQUERA VALDERRAMA I.J. [Critical Review of the ATAD Implementation: Foreword: The Implementation of the ATAD in the EU: The Same but not the Same](#). Intertax. Vol. 49 Issue 11 (short article)
- 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 chapter](#) in. [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 BROEKHUIJSEN 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](#)

2020

ERC Publications

- 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 Fuera 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)