

# 1. PUBLISHABLE SUMMARY

## **Summary of the context and overall objectives of the project (For the final period, include the conclusions of the action)**

The BEPS Project and its 15 Actions as developed by the OECD with the political mandate of the G20 aim to provide countries with tools to tackle tax base erosion and profit shifting by multinationals. 4 of the 15 Actions are Minimum Standards aiming at countering harmful tax practices and facilitating exchange of rulings (Action 5), preventing treaty abuse (Action 6), enhancing transparency including country by country reporting (Action 13), and enhancing resolution of disputes (Action 14). 143 jurisdictions (July 2023) including non-OECD, non-G20 developing countries have committed to the implementation on equal footing of these 4 Minimum Standards in the BEPS Inclusive Framework. These countries have also agreed to be reviewed by their peers (peer review) on their commitment to these Standards.

The European Union has also introduced some of the BEPS Measures in EU Directives some applicable to EU and non-EU countries. In 2018, the European Union in the ECOFIN Council introduced the 4 Minimum Standards in the Standard of Good Governance in Tax Matters. This Standard is introduced in economic/trade/partnership agreements with third (non-EU) countries, as well as one pre-condition to receive EU aid and to be excluded from the blacklist of non-cooperative jurisdictions.

The overall aim of GLOBTAXGOV Project is to assess the feasibility and legitimacy of the current model of global tax governance and the role of the OECD and the EU in international tax law making. In order to do so, this Project has three research objectives (RO). RO 1 is to assess the feasibility of the current model of global tax governance. To address this objective, this research will investigate the implementation of the four BEPS minimum standards in 8 countries i.e. developed countries (Mexico, the Netherlands, Spain, and Australia) and developing, BRICS and emerging countries (Colombia, Senegal, Nigeria, and India). RO2 is to assess in light of legitimacy, the conditions under which the OECD can set standards in the current model of global tax governance. RO3 is to investigate under what conditions can the role of the EU in setting up the EU standard of good governance be legitimate with respect to third (non-EU) countries?

## **Work performed from the beginning of the project to the end of the period covered by the report and main results achieved so far (For the final period please include an overview of the results and their exploitation and dissemination)**

See blog GLOBTAXGOV, Twitter, LinkedIn, Facebook, and YouTube GLOBTAXGOV . 94 blogposts as of 31 July 2023 <https://globtaxgov.weblog.leidenuniv.nl/> Publications and presentations available open access <https://globtaxgov.weblog.leidenuniv.nl/outputs/>

### MAIN RESULTS

#### RO1

2 PhDs have investigated the implementation of the 4 BEPS minimum standards in 8 countries. The PhDs have used literature review, and semi-structured interviews with key stakeholders in each country. The findings of this research highlight that the implementation of these Standards have been addressed differently in the countries of research.

The PI has contributed (i) by using the theory of legal transplants and (ii) by studying the peer review process of these Standards.

Regarding legal transplants, it can be argued that these 4 Standards are regarded as soft law since these Standards are not binding for countries. So in principle countries are not required to implement these standards, but they do so, why? Some of the reasons that we have found in the GLOBTAXGOV research are:

- chance and necessity (technical assistance by developed countries and/or OECD, and twinning projects between developed and developing countries);
- expected efficacy of the law (access to information by tax administrations on multinationals);
- political, economical and reputational incentives (commitment to the EU Standard of Tax Good Governance in trade, partnership agreements to receive EU funding and to be excluded of the list of non-cooperative jurisdictions).

Furthermore, the PI has researched the peer review process of the 4 Minimum Standards where the legitimacy (throughput) deficits has been addressed. .

## RO2

Our research shows that in order to participate in the international tax law making process and to introduce tax rules, countries should not only have technical knowledge, but also resources and political will to change the rules.

We have organized several conferences/workshops where we provide a space for dialogue on topics of global tax governance. In these events we have involved early, senior scholars as well as business, government officials, policy makers at international and regional organizations, the EU, civil society from all continents. In order to enhance this dialogue, we have asked scholars/civil society among others to express their views in our blog GLOBTAXGOV.

## RO3

In addition to the working paper published by the postdoctoral researcher, and PI articles and blogposts, the PI also questioned in presentations at the EU Platform of Tax Good Governance, the EU Parliament, EU conferences in regional and international forums the legitimacy of this Standard vis-à-vis non-EU countries. This output is available open access at GLOBTAXGOV blog.

## **Progress beyond the state of the art and expected results until the end of the project**

Progress has moved research beyond the state of the art. At the time the project started, global tax governance was a topic that did not receive some much attention in scholarship and/or policy making. However, since the starting of the GLOBTAXGOV we have questioned the legitimacy of the OECD, the G20 and the EU in international tax law making. We have also draw the attention of stakeholders to the need to address the 2030 Sustainable Development Agenda (SDGs). Therefore, the contribution of this project goes beyond BEPS and global tax governance. The need to improve the framework of global tax governance in international tax law making in order to achieve the 2030 Agenda has been recently acknowledged in 2021 by the OECD and in 2022 by the United Nations Resolution “Promotion of Inclusive and Effective International Tax Cooperation at the United Nations”.

In addition, results beyond the state of the art are

- Contribution to scholarship. GLOBTAXGOV is committed to open access. By ensuring that the output is open access, we contribute to transfer of knowledge that can be used by policy makers, government officials, scholars, civil society all around the world. For instance, one of our publications: Book Taxation, International Cooperation and the 2030 Sustainable Development Agenda has been made open access, and since its publication in 2019 this book has been downloaded more than 45k.
- The EU Jean Monnet Chair on the topic of EU Tax Governance addressed in RO3. In 2021, the PI was awarded an EU Jean Monnet Chair to raise awareness of the use of the Standard of EU Tax Good Governance vis-à-vis non-EU countries including developing countries. Receiving this Jean Monnet Chair shows that research can be translated into teaching.

- Enhancing dialogue between stakeholders on topics of global tax governance. By means of the blogposts, events, presentations, we have contributed to establish a dialogue between business, civil society, international organizations, regional organizations, early and senior scholars. In our workshops we tried to involve stakeholders from all continents.
- Raising awareness and sharing our knowledge on global tax governance throughout the use of social media: To enhance public engagement, we utilize social media to share information on our activities and create discussion on relevant topics regarding global tax governance and SDGs in general.

**Address (URL) of the project's public website**

<https://globtaxgov.weblog.leidenuniv.nl/>

# Online seminar tax incentives 1 July 2020



Algunas ideas para lograr esta participación.

1. Una comisión de expertos y expertas independientes
2. Reconocer el papel de diferentes actores en la conformación de la comisión.
3. En los grupos de trabajo, organizar espacios de participación (organizaciones de la sociedad civil, académicos, grupos de mujeres (no solo amigos del gobierno) ANTES de tener informes, para que haya participación y no socialización).

## REFORMA DE BENEFICIOS TRIBUTARIOS EN COLOMBIA

### EXPECTATIVAS Y DESAFÍOS

29 de septiembre 7:30 am - 11:00 AM (GMT-5 Colombia)

Transmisión por el Facebook de @FacultadDeDerechoInternacional y @DerechoFiscalInternacional @Fiscal

MAR 29 / 7:30 AM REGISTRO E INGRESO

### 2. Marco Evaluación de Incentivos Fiscales

Marco para la evaluación de incentivos fiscales incluyendo los objetivos para el desarrollo sostenible (creación de puestos de empleo, transferencia de tecnología, etc).

- Para cada país, pero teniendo en cuenta las prácticas de los países en la región para intercambiar mejores prácticas entre países
- Revisión sistemática de los incentivos (tipo incentivo y el objetivo: efectividad y eficiencia)
- Objetivo y criterio para dar el incentivo deben ser claros teniendo en cuenta el desarrollo social y económico de la región/sector
- Incentivos preferiblemente basados en los costos que en los beneficios. Los primeros incluyen asignaciones específicas vinculadas a los gastos de inversión, como sistemas de amortización acelerada y deducciones y créditos fiscales especiales (2015 Documento plataforma p. 23.)



Inaugural Lecture Global Tax Governance 2023





Panel 3  
Effective support for mobilising domestic revenue:  
How can coordination be improved?



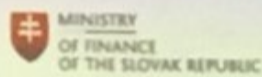
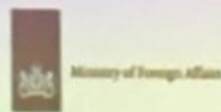
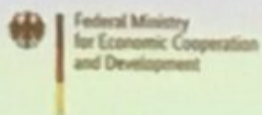
**Nathan COPLIN**, Senior Policy Advisor, Accountable Development Finance, Oxfam International

**Trond HEYERDAHL AUGDAL**, Senior Advisor, Norwegian Agency for Development Cooperation (NORAD), Norway

**Dr. Irma MOSQUERA VALDERRAMA**, Associate Professor of Tax Law at Leiden University, Netherlands

**Thomas Doe NAH**, Commissioner General, Liberia Revenue Authority

#atiitconference  
taxcompact  
<https://app.wisembly.com/tax2019>  
PW: Protected4YOU





# Global Tax Symposium 2021

Grabando...

Marlene Nembhard Parker

Edoardo Traversa

Wei Xiong

Jamaica-Lisa Montague-R...

Fernando Medina

Maartje Van Mulken

Thomas Mitropoulos

Miriam González-Serrano

Ryan Gordon

Ki

AFRICAN TAX ADMINISTRATION FORUM  
FOR OUR L'ADMINISTRATION



PhD Global Tax Symposium 2021





# Launch Toolkit CIAT and GLOBTAXGOV 2021

The screenshot shows a Zoom meeting interface. At the top, there is a banner with logos for CIAT, GIZ, GLOBTAXGOV, Universiteit Leiden, EUROsocial, and the European Union. The main video area is split into two windows: the left window shows Gonzalo Arias (CIAT) as the Moderator, and the right window shows Frederik Heitmuller and Juliana Cubillos (GlobTaxGov) as Speakers. A vertical sidebar on the right lists other participants: Pamela González, Silvia Mosquera (U. Leiden) Speaker, Peter Wenzel, Carlos Prieto (MEN - AR) Speaker, Aurelia Calderoni (CIAT) Moderator, and Alvaro Romano. At the bottom, a title bar reads "Toolkit for the Design and Effective Implementation of General Anti-Avoidance Rules". The Zoom control bar at the very bottom includes icons for Start Video, Participants (294), Q&A, Chat, Share Screen, Raise Hand, Record, Interpretation, and Apps.

WTO Public Forum October 2019

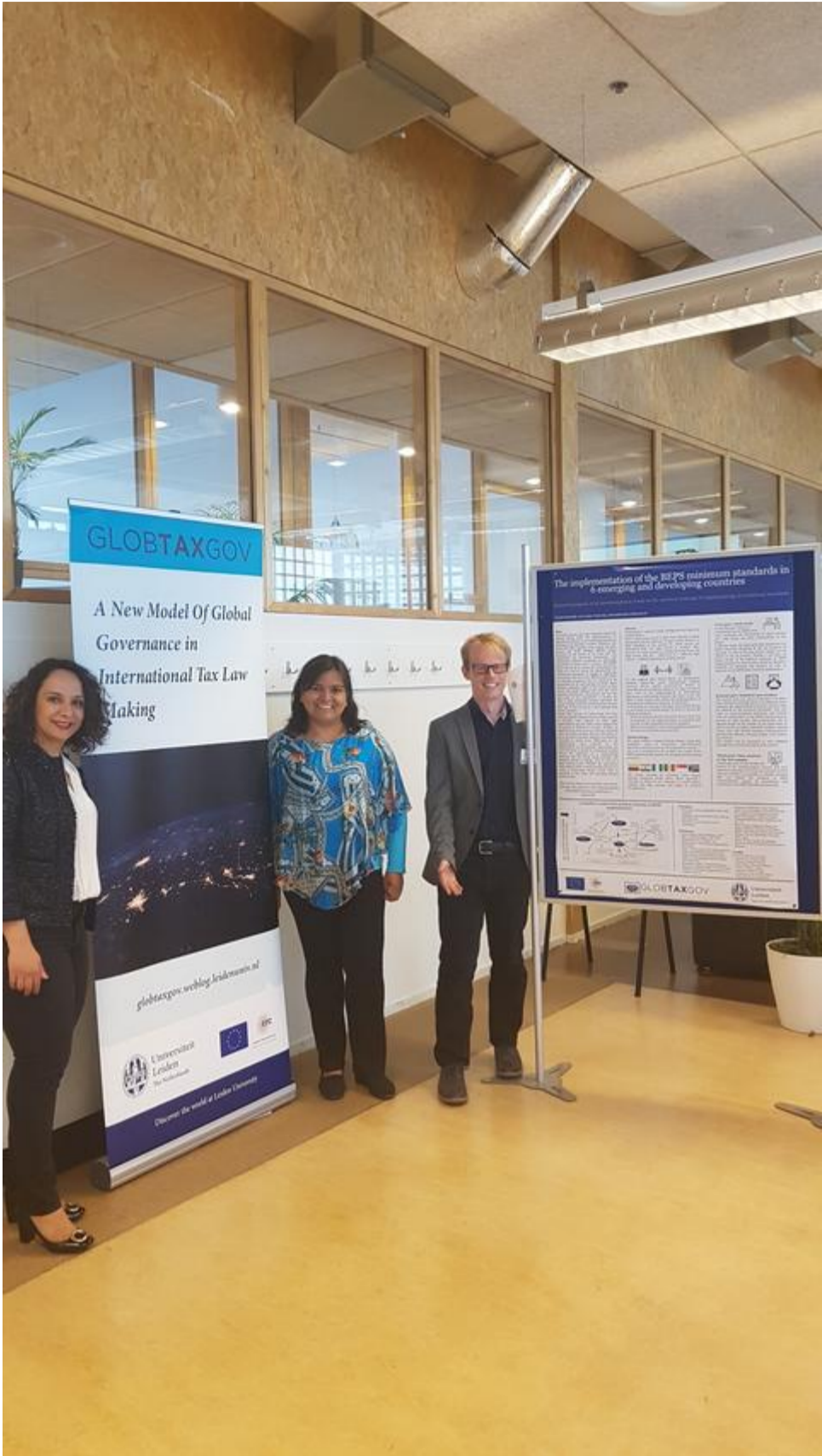




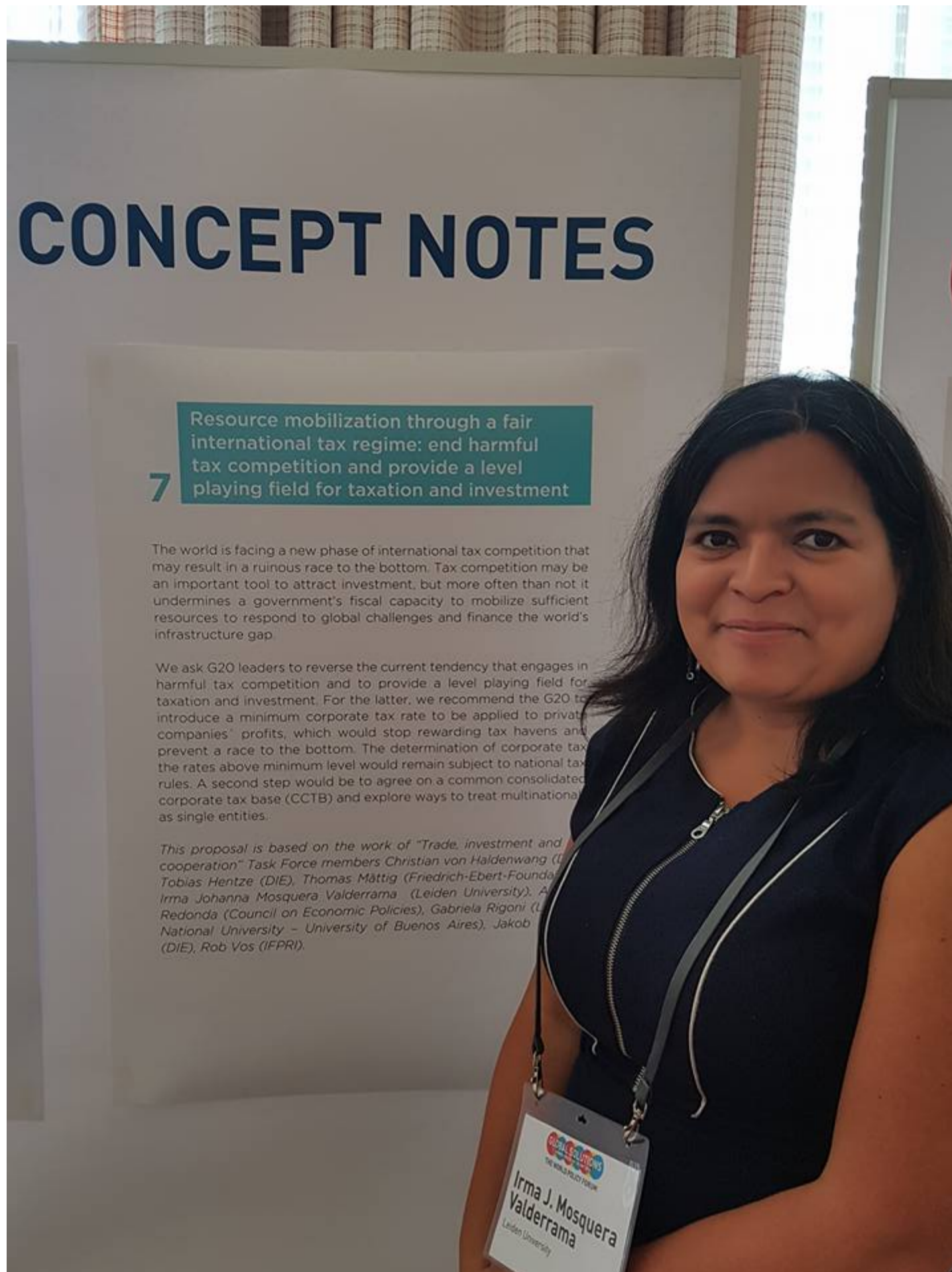
Lorentzcenter workshop: How countries learn to tax 2019



Interaction researchers Leiden Faculty of Law 2019







## Tax and Development Book open access 2021





# Research colloquium Global Tax Governance February 2021

Usted está viendo la pantalla de Frederik Heitmüller Ver Opciones

Vista

## 1. The puzzle

- Peer review BEPS 4 Minimum Standards, soft law (except MLI), but countries comply? Why?
- Countries outside the BEPS 44 group did not participate in the decision making of the content of the standards.
- The potential costs of compliance are high, and benefits are unclear (resources, other non-BEPS problems, changes to domestic law and treaty law that may take years).
- Unlike EOI, not clear that BEPS minimum standards benefit developing countries or that it addresses the problems of developing countries. Some other BEPS measures (e.g. best practices) may be more favorable.
- No (full) data regarding the benefits from BEPS in terms of revenue.
- Peer reviews in other areas but taxation. Peer review in taxation is new.

Discover the world at Leiden University 2

Frederik Heitmüller

Juliana Cubillos Gonzalez

Martin Hearson

Irma Mosquera Leiden U...

Cassandra Vet

Re-Iniciar Audio Parar Video Participantes 30 Chatear Compartir pantalla Reacciones Salir

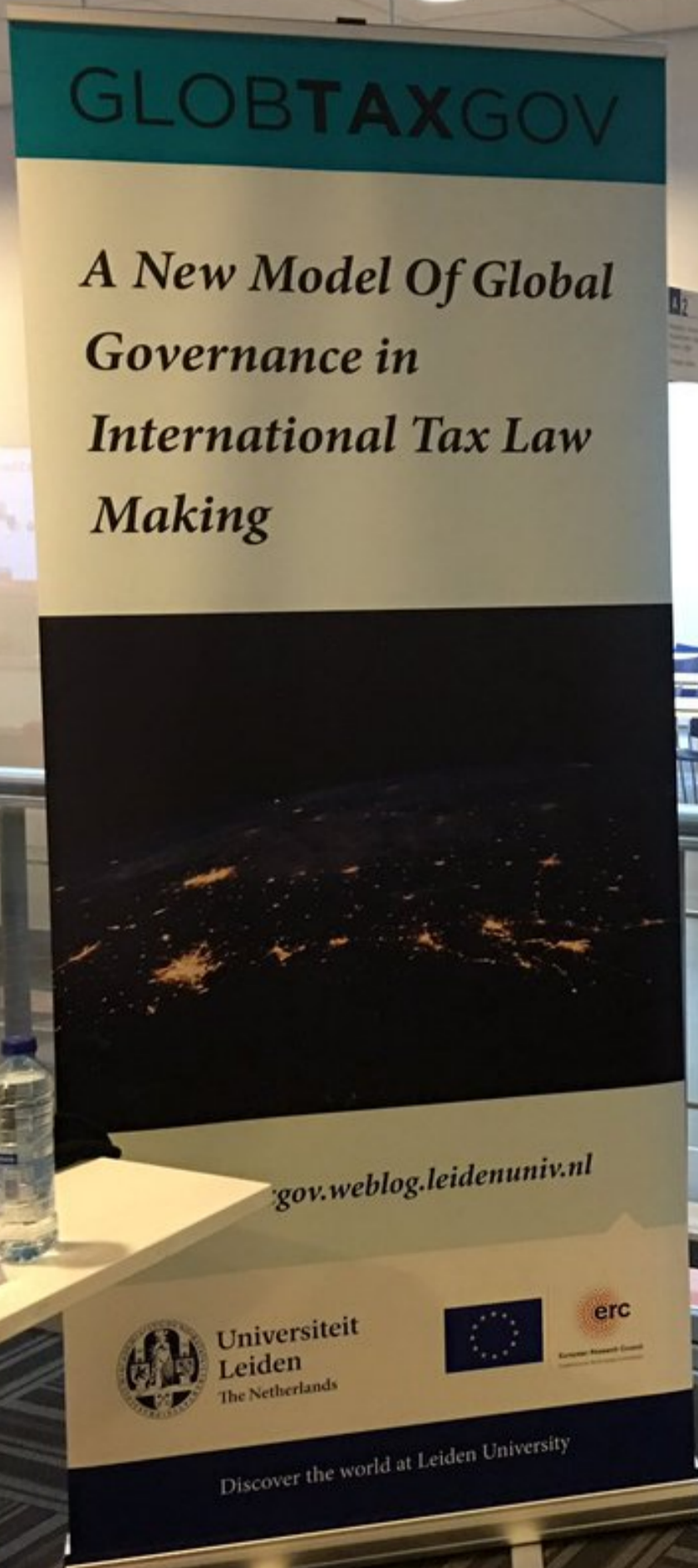


Lorentzcenter workshop: Redefining Governance 2023






Belt Road Initiative Cooperation two ERC Projects GLOBTAXGOV and TRICI-LAW




**GLOBTAXGOV**

*A New Model Of Global Governance in International Tax Law Making*

[gov.weblog.leidenuniv.nl](http://gov.weblog.leidenuniv.nl)

 **Universiteit Leiden**  
The Netherlands

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 **university of groningen** **faculty of law**

*The Rules of Interpretation of Customary International Law*

  
**TRICI-Law**

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European Research Council

[rug.nl/law/trici-law](http://rug.nl/law/trici-law)



CIAT International Taxation Network Meeting 2019

