

**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 2018-31 July 2019 (18 months)**

### **1. Personnel**

- Principal Investigator: Irma Johanna Mosquera Valderama
- PhDs Juliana Cubillos (since 15-06-2019)s, Frederik Heitmüller. Adrian Grant (15-06-2018 to 14-06-2019)
- Postdoctoral Researcher: Giovana Portolese
- Data Management Officer: Mareike Boom (since Jan 2019)

### **2. Ethical requirements**

Submitted to ERC by 1 June and approved by ERC 1 July 1

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

### **3. Dissemination**

- Design and disseminate work carried out in the GLOBTAXGOV at blog GLOBTAXGOV, Twitter Account and LinkedIn group GLOBTAXGOV.
- Blogposts in the topic of global tax governance published (51 blogposts as of 31 July 2019) at <https://globtaxgov.weblog.leidenuniv.nl/>
- 2 Leiden Law blogposts and 2 Kluwer international tax law blogpost and three blogposts (Inter-American Center of Tax Administration CIAT blog)

### **4. Organization of conferences/workshops**

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

**2019**

- The Belt and Road Initiative (BRI) (The Hague, 21 February 2019)

- Tax and Development: The Link between International Taxation, the Base Erosion Profit Shifting Project and the 2030 Sustainable Development Agenda (Bruges, 14 January 2019)
- How Countries Learn to Tax; Complexity, Legal Transplants and Legal Culture (Leiden, 25 February to 1 March 2019)

## 2018

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

## 5. Participation in Conferences (slides

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

**PRINCIPAL INVESTIGATOR: Irma Johanna Mosquera Valderrama**

## 2019 (descending)

- Curaçao, EU Law and Taxation of the Dutch Caribbean Overseas Countries and Territories , 8-9 January
  - Presentation BEPS Action 5 Exchange of Rulings and Good Tax Governance
  - Presentation BEPS Action 6: Treaty Abuse and Good Tax Governance
- Nicosia, Cyprus, International Tax Conference, 6 February
  - Presentation: BEPS Action 6 Treaty Abuse
- Brussels, Belgium, Fair and Sustainable Taxation in the EU Horizon 2020 FAIRTAX project, 19 February
  - Discussant Paper: The Impact of the Common (consolidated) Corporate Tax Base
- Groningen, The Netherlands, Workshop Customary International Law and its Interpretation in International Tax & Investment Law, 20 February
  - Presentation on PPT and Customary International Law
- The Hague, The Netherlands, Belt and Road Initiative, 21 February
  - Presentation on The Belt and Road Initiative and Global Tax Governance
- Leiden, The Netherlands, Lorentzcenter workshop How countries learn to tax, 25 February
  - Presentation on Legal Transplants and International Tax Standards
- Brussels, Belgium, EU-China Workshop, 26 March
  - Presentation on China Global Economic and Tax Governance
- St Julians, Malta, 13<sup>th</sup> International Taxation Conference, 12 April
  - Presentation on BEPS Action 6 Treaty Abuse
- Istanbul, Turkey. IFA-TUSIAD International Taxation Conference. 26 April
  - Presentation on the International Tax Policy of BEPS

- Tel Avi, Israel. Taxation and Globalization: A Research Workshop. 22-23 May
  - Presentation: What does the PPT says about Global Tax Governance ?
- Bogota, Colombia Los Andes University Seminar 4 June 2019
  - Presentation on Multidisciplinary Approach to the Study of International Taxation
- Madrid, Spain, European Association of Tax Law Professors EATLP Congress 7-8 June
  - Presentation on Tax Competition and Legal Transplants
- Lund, Sweden, Group for Research on European and International Taxation GREIT 19-20 June
  - Presentation Tax and Development: BEPS and 2030 Agenda
- Lisbon, Portugal, University of Lisbon Seminar 24 June 2019
  - Presentation on Exchange of Information and the Rule of Law
- Berlin, Germany. ATI/ITC Tax and Development Conference 2019, 2-4 July
  - Presentation Panel : Effective Support for mobilizing domestic revenue: How can coordination be improved?
  - Moderator Session: Setting new standards in the international tax and development arena: How to strengthen the voice of partner countries?
  - “Market Place” presentation on the GLOBTAXGOV project
- Geneve, Switzerland, World Economic Forum: Digitalization and International Economic Policy: Tax Competition, Trade and Investment, 8 July
  - Presentation white paper: Taxation, digitalization and globalization

## **2018 (descending)**

- Canada, McGill University, IP & Tax Policy. 19 to 23 February
  - Presentation on BEPS Action 5. IP Preferential Regimes and their implications for developing countries
- Canada, McGill University, Who Pays for Canada? Taxes and Fairness. 22 and 23 February
  - Presentation: The Role of National Governments in Global Tax Governance.
- Montenegro, EU FISCALIS 2020 Programme. Spill-over effects of Member States’ tax treaties on developing countries. 15 and 16 March
  - Presentation: BEPS Action 6. Tax Treaties: Opportunity or source of inequality?
- Germany, Global Solutions Summit G20 Task Force Trade, Investment and Tax Cooperation. 27 to 29 May.
- Hong Kong, EUCROSS (Jean Monnet network) Conference: The EU and its Partners in Global Governance: Trade, Investment, Taxation and Sustainable Development. 14 to 15 June
  - Presentations: The Legitimacy of the EU Standard of Good Governance in Tax Matters.
- The Netherlands, Dutch Association of Tax Advisers Annual Congress. Transparency, 21 June 2018.

- Presentation: BEPS Action 12 Mandatory Disclosure
- Hamburg, Germany. The European Consortium of Political Research ECPR 22-25 August 2018. Session Taxation in the 21st Century. Panel Change and Stability in Global Tax Policy.
  - Presentation: The EU standard of good governance in tax matters for third (non-EU) countries
- Leiden, the Netherlands. Third conference of the Law and Development Research Network: INTERFACES, 19-21 September 2018.
  - Legal transplants and international tax standards
- New York, the United States. 13th Annual Columbia International Investment Conference: “Rethinking International Investment Governance: Principles for the 21st Century” at Faculty House, Columbia University, 27-28 September 2018
  - Key priorities and opportunities for international tax cooperation for an investment governance agenda
- Antigua, Guatemala. International Taxation Network CIAT at Training Center of the Spanish Agency of International Cooperation and Development 8-11 October 2018
  - Implementation of BEPS Minimum Standards
- The Hague, the Netherlands. Pathways to Global Tax Governance, 7 November 2018
  - Tax Competition and Developing countries
- Italy, Rome. Turbulent Convergence, Digitalization and Supranational Lawmaking of the European Union for Economic Development and Social Equality in the Global Player Scenario at European Parliament, 12-15 November 2018
  - Processing of personal and business data and the rule of law in the era of digital trade
- Florence, Italy. Schuman Centre’s Seminar Series, Robert Schuman Centre for Advanced Studies , 28 November
  - Presentation: the standard of good governance in tax matters vis-à-vis third countries
- Oxford, the United Kingdom. The Challenges and Opportunities of Multilateralism. University of Oxford, 10-11 December
  - Presentation: Peer review of BEPS Minimum Standards: From Compliance to Contextualization.
- Leiden, the Netherlands. ILS Research Lunch 13 December.
  - Presentation: Global Tax Governance GLOBTAXGOV
- Brussels, Belgium. EU Commission Platform for Good Tax Governance 19 December
  - Presentation: Tax and development

**PhD candidate: Frederik Heitmüller**

**2019**

- Vienna, Austria. “Doctorate Seminar on European Tax Law”, 15-18 February. WU Vienna

- Poster presentation on “The implementation of the BEPS minimum standards in 6 emerging and developing countries”
- Groningen, The Netherlands. Workshop on “Customary International Law and its Interpretation in International Tax & Investment Law”. 20 February. University of Groningen.
  - Presentation on “Actos in International Tax Law and Formation of Customary Law”
- Leiden, The Netherlands, Lorentzcenter workshop “How countries learn to tax”, 25 February – 1 March.
  - Presentation on Actors in International Tax Law
- Berlin, Germany. ATI/ITC Tax and Development Conference 2019, 2-4 July
  - “Market Place” presentation on the GLOBTAXGOV project

## 2018

- Bonn, Germany. “The G20 @10 - benefits, limitations and the future of global club governance in turbulent times”, 23-24 October.
  - Presentation on “Why follow the G20’s lead? Assessing policymakers’ considerations on joining the Base Erosion and Profit Shifting project”
- München, Germany. New perspectives on Tax Administration Research”, 2-3 November, CESifo München.
  - Presentation on “The role of tax administration capacity in fighting tax evasion and avoidance”
- Oxford, United Kingdom. “International Tax Cooperation: The Challenges and Opportunities of Multilateralism”, 10-11 December, University of Oxford, Saïd Business School
  - Poster presentation on “GLOBTAXGOV” project
- Leiden, the Netherlands. ILS Research Lunch 13 December.
  - Presentation: Global Tax Governance GLOBTAXGOV

## PhD candidate: Adrian Grant

## 2019

- Vienna, Austria. “Doctorate Seminar on European Tax Law”, 15-18 February. WU Vienna
  - Poster presentation on “The implementation of the BEPS minimum standards in 6 emerging and developing countries”
- Groningen, The Netherlands. Workshop on “Customary International Law and its Interpretation in International Tax & Investment Law”. 20 February. University of Groningen.
  - Presentation of the GLOBTAXGOV project
- Leiden, The Netherlands, Lorentzcenter workshop “How countries learn to tax”, 25 February – 1 March.

- Presentation on Actors in International Tax Law

## 2018

- Oxford, United Kingdom. “International Tax Cooperation: The Challenges and Opportunities of Multilateralism”, 10-11 December, University of Oxford, Saïd Business School
  - Poster presentation on “GLOBTAXGOV” project
- Leiden, the Netherlands. ILS Research Lunch 13 December.
  - Presentation: Global Tax Governance GLOBTAXGOV

**Postdoctoral researcher: Giovana Portolese**

## 2019

- Amsterdam, The Netherlands. Summer School on European and Transnational Rulemaking, 8 to 12 July 2019.

## 6. Publications Articles, Book Chapters, Reports and Conference Papers

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

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

**Principal Investigator: Irma Johanna Mosquera Valderrama**

### Articles

#### 2019

- Mosquera Valderrama I.J., The EU Standard of Good Governance in Tax Matters for Third (Non-EU) Countries, *Intertax* 47(5): 454-467. (double blinded-peer review)
- Mosquera Valderrama I.J. (2019), Processing personal and business data and the rule of law in the era of digital trade, *Central European Political Science Review* 20(76): 111-128. (double blinded peer review)

#### 2018

- 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).

### Book chapter

#### 2019

- Mosquera Valderrama I.J., The Adoption of the BEPS in the Netherlands. In: Sadiq K., Sawyer A., McCredie B. (red.) *Tax Design and Administration in a Post-BEPS*

Era: A Study of Key Reform Measures in 18 Countries. The United Kingdom: Fiscal Publications. 190-213.

### **Policy/conference papers**

#### **2018**

- Mosquera Valderrama, I.J., Lesage, D. and Lips, W. Tax and Development: The link between international taxation, the Base Erosion Profit Shifting Project and the 2030 Sustainable Development Agenda. UNU-CRIS Policy paper.  
<http://cris.unu.edu/sites/cris.unu.edu/files/W-2018-4.pdf>
- Mosquera Valderrama I.J., Co-authored with Christian von Haldenwang et al. G20 Policy Brief on Tax Competition prepared under the G20 Argentinian Presidency. . Task Force Trade, Investment and Tax Cooperation. May 2018.  
<https://t20argentina.org/publicacion/tax-competition/>

### **Article/Chapter book written (pending publication or submission)**

- With Adrian Grant (PhD until 15 June 2019). Análisis del Contexto y Fiscalidad Internacional: El Trasplante de los Estándares Mínimos del Proyecto BEPS Dentro y Fuera de la OCDE (In Spanish Translation title in English Analysis of Context and International Tax: The Transplant of the BEPS Project Minimum Standards Inside and Outside the OECD) in Tributación Internacional: Tópicos de inversiones transfronterizas", Antonio Cubero et. al. (Dir.), Teresa Pontón (Coord.). Aranzadi Thomson Reuters, España, 2019. Pending publication.
- Article BEPS Principal Purpose Test and Customary International Law. Submitted to Leiden Journal of International Law (double blinded peer review journal)

### **PhD candidates: Frederik Heitmüller and Adrian Grant**

#### **2019**

- Grant A. & Heitmüller F. (2019), How countries learn to tax; Complexity, legal transplants and legal culture, 25 February to 1 March 2019: Workshop report.

#### **2018**

- Heitmüller, F. (2018) Why follow the G20's lead? Assessing policymakers' considerations on joining the Base Erosion and Profit Shifting project. Conference paper: Bonn, Germany. "The G20 @10 - benefits, limitations and the future of global club governance in turbulent times", 23-24 October.

**Postdoctoral researcher: Giovana Portolese**

**2019**

- The impact of soft law in the European Union rulemaking in direct taxation: The case of the EU Code of Conduct for business taxation. (draft paper submitted for the Summer Course on European and Transnational Rulemaking, Amsterdam, 8 to 12 July 2019)