

A New Model of Global Governance in International Tax Law Making

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Universiteit
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Topics

Research questions

Output 2018

Methodology



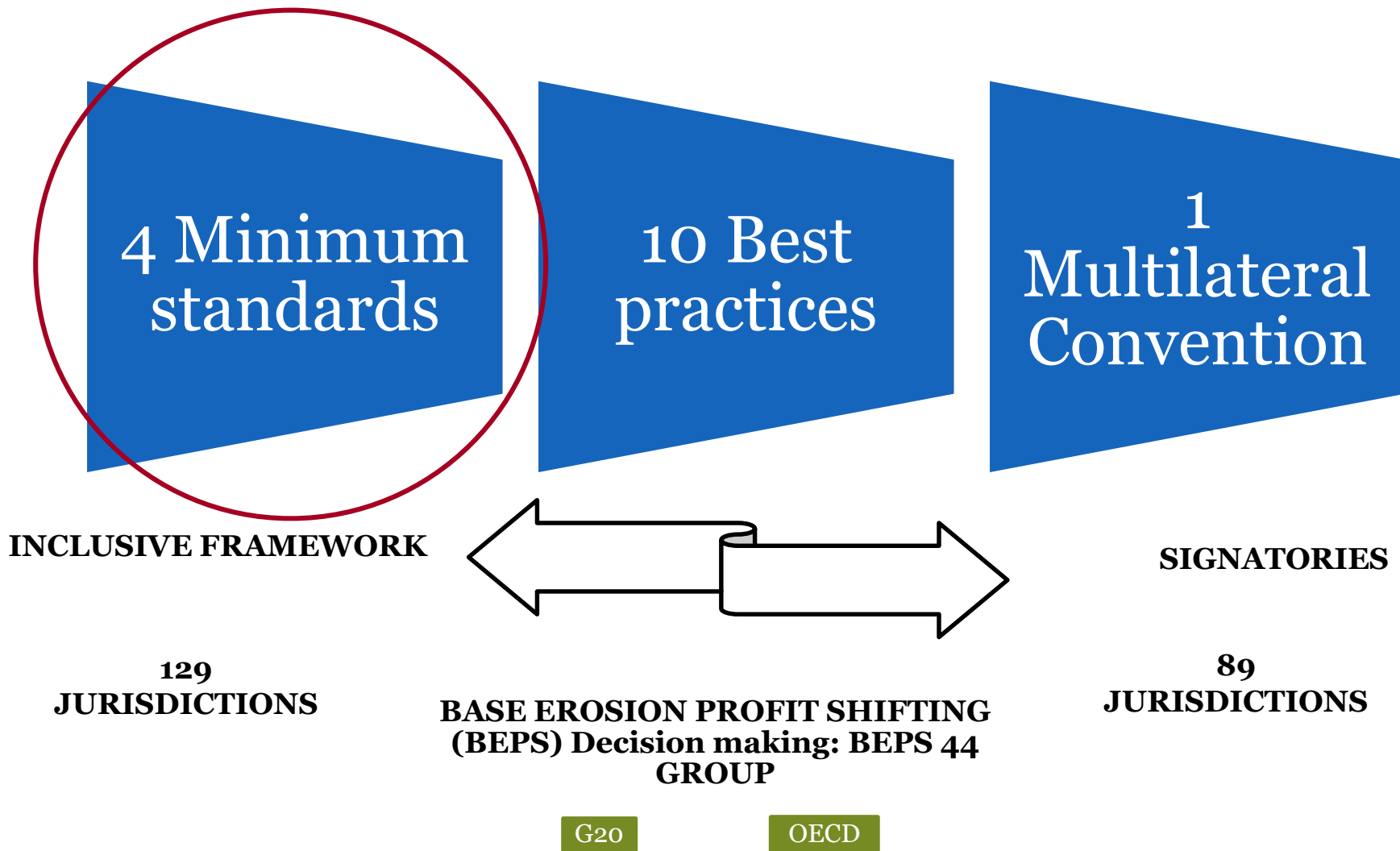
A New Model of Global Governance in International Tax Law Making

- Research Project awarded Starting Grant by the European Research Council

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- Period February 2018- January 2023
- Team
 - Principal Investigator Irma Johanna Mosquera Valderrama
 - PhDs researchers
 - Postdoctoral researcher
- Host Institution: Institute of Tax Law and Economics, Leiden University, the Netherlands

TAX GOVERNANCE – OECD and G20



TAX GOVERNANCE: EU AND THIRD COUNTRIES

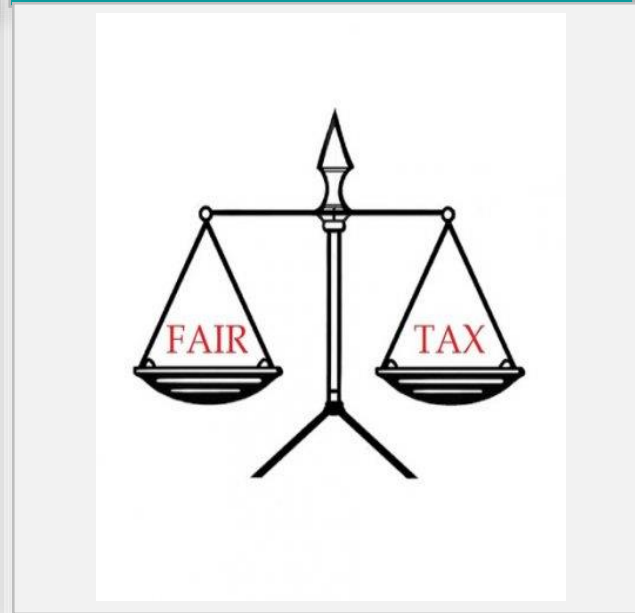
Anti-Tax Avoidance Directives



State Aid Investigations



Fair Tax Competition



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?

Research objectives

- To investigate the transplant of the 4 minimum standards
- To investigate the conditions under which the OECD can set standards in the current model of global tax governance
- To investigate the legitimacy of the EU initiatives with respect to EU and third (non-EU) countries

Main Scientific Results

2018

Presentations in more than 10 countries, 2 articles, 2 book chapters, one blog with more than 20 blogposts and also participation in tax policy making OECD, G20 and EU, academia fora, tax administration meetings, and our own event on the 7th of November 2018

2019

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

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- **Leiden University, Institute of Tax Law and Economics**
- **GLOBTAXGOV project receives funding from the EU H2020 Research & Innovation Programme and European Research Council**
Blog <https://globtaxgov.weblog.leidenuniv.nl/>
- **Twitter: @GLOBTAXGOV @IrmaMosqueraV**



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