



GLOBTAXGOV
A NEW MODEL OF GLOBAL GOVERNANCE IN INTERNATIONAL TAX LAW MAKING



**Universiteit
Leiden**
The Netherlands



International Tax Governance and the Digitalization of the Economy in a Broader Perspective

Kick-off Seminar, Wednesday 16th October 2019 from 16.00-18.00,
Room 3.46, Leiden University, Faculty of Governance and Global Affairs, The Hague

Programme Wednesday, 16th October

15.30-16.00 **Registration**

Moderator: Irma Mosquera (Institute of Tax Law and Economics, Leiden University)

16.00-16.45 **Session One:**

Ricardo Garcia Antón (Faculty of Law, Tilburg University) - Current Challenges in International Tax Cooperation

Panos Merkouris (Faculty of Law, University of Groningen) - Using Public International Law to deal with Problems of International Tax Law

Paula Baldini Miranda da Cruz (Faculty of Law, Leiden University) - How to Fill a Carve-Out: Investment Tribunals and Domestic Tax Policies

16.45-17.00 **Coffee Break**

17.00 – 17.45 **Session Two: Digitalization, tax and trade**

Irma Mosquera (Faculty of Law, Leiden University) Global Governance of the International Tax Challenges of the Digital Economy

Peter Hongler (University of St. Gallen, Switzerland) Justice in International Tax law in a Globalized and Digitalized world.

Anna Marhold (Faculty of Law, Leiden University) - The Relevance of International Trade Law for Taxation in the Era of Digitization

17.45 – 18.00

Q&A / Wrapping-up

What global governance framework to deal with current international tax challenges?

What is the nexus between international tax rules of the digital economy, trade and investment?

18.00 -

Book Launch – Justice in International Tax Law: A Normative Review of the International Tax Regime by Peter Hongler. IBFD Publications. 2019.

Drinks

Description

The seminar will discuss the current hot topic of “taxing the digital economy” and put it in a broader perspective. Dealing with the tax challenges of the digital economy today is as much a technical as a governance issue. Many different organizations (among them OECD, EU, IMF, UN) are working on proposals to deal with these challenges and there is a constant tension between initiatives of individual countries or small groups and large-scale multilateral cooperation. The presenters of the seminar will analyze this landscape of global governance and assess it through the lens of public international law. They will further discuss how the issues of taxing the digital economy relate to and can be embedded in previous initiatives on harmful tax competition and fair taxation.

Finally, the digitalization of the economy has implications for trade and investment relations between states and regional blocs and affects the structure of markets. At the same time, important policy documents such as the Agenda 2030 for Sustainable Development affirm the importance of policy coherence in dealing with the challenges of our time. Therefore, the seminar provides an outlook on the interactions between tax, trade and investment.

Who should attend?

This seminar invites academics, business representatives, tax advisors, civil society, international organisations, politicians and government officials to discuss issues of global tax governance, public international law and the digitalization of the economy.

Interest to attend can be registered by emailing GLOBTAXGOV@LAW.leidenuniv.nl until 10th October 2019. Please provide your name and affiliation.

Registration is free. Spaces are limited.

Venue

Leiden University Faculty of Governance and Global Affairs
Room 3.46
Wijnhaven
Turfmarkt 99
2511 DP, THE HAGUE

Speakers

The afternoon is co-organized by and features presentations from a number of experts in international tax law, trade law, investment law and international public law:

Irma Johanna Mosquera Valderrama (PHD, University of Groningen, the Netherlands) is Associate professor at the Faculty of Law of the University of Leiden, the Netherlands. Her areas of expertise are international tax law and comparative tax law in developed and developing countries. She is the principal investigator of the ERC Project GLOBTAXGOV (A New Model of Global Governance in International Tax Law Making).

Panos Merkouris (PhD, Queen Mary, University of London, the United Kingdom) is Professor and Chair on Interpretation and Dispute Settlement in International Law at the University of Groningen, the Netherlands. His areas of expertise are law of treaties, customary international law, sources, and international dispute settlement. He is Principal Investigator of the ERC project TRICI-Law (The Rules of Interpretation of Customary International Law)

Peter Hongler (PhD University of Zurich, Switzerland) is professor of tax law at University of St. Gallen. Peter Hongler is also a lecturer in tax law at the University of Zurich and the executive director of the LL.M. Programme International Tax Law UZH. His areas of expertise are international and Swiss Tax Law.

Ricardo García Antón, (PhD European University Institute, Italy) is assistant professor of tax law at University of Tilburg. His research interests are focused on European taxation and international tax law.

Anna Marhold, (PhD European University Institute, Italy) is assistant professor at the Institute of Public Law and the Grotius Centre for International Legal Studies at Leiden University. Previously, she was a Fulbright Schumann Grantee at NYU School of Law and a Marie Curie Early Stage Research Fellow at the Graduate Institute in Geneva, Switzerland, as well as an assistant professor at the Tilburg Law and Economics Center. Her areas of expertise are international economic and trade law.

Paula Baldini Miranda da Cruz, PhD candidate at the Institute of Public Law and the Grotius Centre for International Legal Studies at Leiden University. Her PhD topic is Investment Arbitration and State-Owned Entities.