

GLOBTAXGOV Update – January 2022

This is the third edition of the new GLOBTAXGOV newsletter. We would like to wish all its readers a successful start of the year! This and previous newsletters can also be found online [here](#).

New EUTAXGOV Chair addressing the EU Standard of Tax Good Governance

The European Union has awarded a [Jean Monnet](#) Chair to Professor of Tax Law Irma Mosquera Valderrama. The EUTAXGOV Chair will address the EU Standard of Tax Good Governance. The need to address this standard in this Chair is also the result of the findings of the GLOBTAXGOV project. The dialogue on global tax governance will be continued in the teaching, outreach and dissemination activities that are planned within the EUTAXGOV Jean Monnet Chair. You can read the full announcement [here](#) and follow the Chair's activities on [Twitter](#).

Call for Abstracts

- Last Wednesday, the last session of this season's multidisciplinary research colloquium on Global Tax Governance, organized by [GLOBTAXGOV](#) and Martin Hearson at [ICTD](#), took place. After two successful seasons of the research colloquium, we are seeking new submissions of abstracts for the following colloquia. See the call for abstracts [here](#).

GLOBTAXGOV meets GLaw-Net

- On 14 January, the GLOBTAXGOV team was hosted by the [GLaw-Net project](#) at Maastricht University for a conversation on tax governance in and by the European Union. Irma Mosquera shared a presentation regarding the [Role of the EU in International Tax Law Making](#).
- We would like to share another interesting event organized by [Mariolina Eliantonio](#) and [Marina Serrat](#) on "Judicial Control of Administrative Cooperation in Tax Matters, Taxpayer's Rights and the Notion of "Foreseeable Relevance" in light of the CJEU's case law", taking place on February 8th at 14:00 CET. Registration open until 4th of February under this [link](#).

Latest outputs

- Recordings are available from latest co-organized events! The 8-9 December took place the virtual meeting of the 3rd edition of the Global Tax Symposium. GLOBTAXGOV Project at Leiden University proudly hosted the two-day event and shares with its newsletter's readers the audio ([day 1](#) and [day 2](#)) and [video](#) recordings of both days' sessions.
- Irma Mosquera contributed a chapter on "An ASEM Model of Cooperation in Digital Economy Taxation: Digitalisation and New Technologies, to the 13th Asia-Europe Meeting (ASEM) Summit: Multilateral Cooperation for a Resilient, Sustainable and

Rules-Based Future for ASEM, edited by Prakash A. and published by Jakarta & Phnom Penh: Economic Research Institute for ASEAN and East Asia (ERIA) & ASEM13 and the Royal Government of Cambodia.

You can find a complete list of our outputs (articles, papers, etc.) [here](#). See also our report of activities (February 2018 to December 2021) [here](#).

Forthcoming outputs

- In the framework of cooperation DIGITAX (Jean Monnet) - GLOBTAXGOV (ERC) Project, Irma Mosquera et al. co-authored a paper titled: Internet of Things in Taxation, to be published by Revista Cronica Tributaria No. 182
- Irma Mosquera provided a chapter titled: Global Tax Governance, to be included in Oxford Handbook on International Tax, edited by F. Haase and G. Kofler. Published by Oxford University Press.
- Irma Mosquera worked together with Diego Quiñones, and Esther Huiskers-Stoop to create a chapter on Cooperative Compliance in CIAT's Manual for the Control of International Tax Planning, to be published during 2022.
- Irma Mosquera contributed a chapter about Trade, Digitalization and Taxation, to be included in The Elgar Companion to the WTO, edited by J. Chaisse and C. Rodriguez-Chiffelle.

Other upcoming events

- Further sessions of the Vienna/Leiden/Stockholm/Uppsala doctoral seminar series take place in 2022. More info [here](#).
- For a complete list of our upcoming events, as well as reports on past ones, please visit our [calendar](#).

Juliana Cubillos will present the initial results of the GLOBTAXGOV research in OECD countries at the following two events:

- IBFD [Doctoral Meeting of Researchers in International Taxation \(DocMIT\) and Postdoctoral International Tax Forum \(PITF\)](#), taking place on 31 January and 1 February 2022.
- Doctoral seminar on European and International Tax Law, Vienna

You can find a complete list of presentations [here](#).

Read the latest from the GLOBTAXGOV blog

The latest contributions on our blog all deal with the current discussion around global minimum taxes and their legal design:

- In “Is the Pillar 2 Agreement Infringing International Law Obligations?”, Peter Hongler questions whether the state of the ultimate parent entity can be entitled to tax low-taxed operations conducted abroad under Pillar 2’s Income Inclusion Rule, due to a potential lack of sufficient link between the taxing jurisdiction and the MNE’s activities.

Please visit our [Blog](#) to see further contributions. If you would like to become a contributor, please send us an [email](#) with your proposal and personal details. Please find our guidelines for authoring a blog [here](#). We would love to welcome you to the discussion!

About us

[GLOBTAXGOV - A New Model of Global Governance in International Tax Law Making](#) is a research project aiming 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. The project is funded by the EU H2020 ERC Research & Innovation Program.

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