

Navigating Global Tax Governance: A workshop with African Tax Administration Forum

Lecturers

Prof. Dr. Irma Mosquera

Professor of Global Tax Governance, Lead Researcher [GLOBTAXGOV](#) ERC Funded Project, EU Jean Monnet Chair Holder EUTAXGOV and Dean of PhD Studies, Leiden Law School, Leiden University

Frederik Heitmüller

PhD Candidate, GLOBTAXGOV Project, Leiden Law School, Leiden University

Dates

2 February 2022, 08:00 UTC – 10.30 UTC (duration to be confirmed)

16 February 2022, 08:00 UTC – 10.30 UTC

23 February 2022, 08:00 UTC – 10.30 UTC

16 March 2022, 08:00 UTC – 10.30 UTC

23 March 2022, 08:00 UTC – 10.30 UTC

Venue

Online

Summary

Since the 2008 financial crisis, multilateral cooperation in international tax law has developed at a fast pace. Nowadays, OECD and non-OECD countries have agreed to introduce international tax policy standards to tackle tax evasion, tax fraud and aggressive tax planning. For individual countries, multilateral cooperation can result in economic benefits, but navigating the global governance architecture also bears many challenges. How to effectively engage in global governance processes? How to evaluate the outcomes?

In this workshop we will discuss the content of international tax standards and analyze the policy objectives and strategies pursued by different international, supranational and regional organizations, such as the United Nations, the OECD, the EU, among others, in the process.

In the first part, we will address how the global tax governance architecture has emerged and map the contemporary environment of international actors. Thereafter, we will discuss governance

processes and actors involved in three case studies of specific policy areas: the role of the EU in the dissemination of BEPS standards, the taxation of the digital economy, and tax competition. In each case study, we will pay particular attention to the engagement of non-OECD countries with international institutions. In the final part of the workshop, we will discuss global tax governance under the lens of legitimacy and attempt to draw broader conclusions about the role of different actors in multilateral cooperation.

Procedure

Every session consists of lecture elements, input from ATAF, and general debates among all participants. In the lecture elements, the theoretical foundations will be exposed by Leiden University researchers. In the applied part, guest lecturers from ATAF discuss the topic based on examples from the region and based on ATAF's experience in engaging in global tax governance. For the general debate, all participants are expected to actively participate and share their own experiences with the topic. To prepare for each session, all participants are requested to read the literature and complete the assignments. The assignment should be submitted to globtaxgov@law.leidenuniv.nl two days before the session. During the session, participants are asked to present their answers to the assignments.

Workshop Overview

Session 1: Normative foundations and evolution of global tax governance

2 February 2022, 08:00 UTC – 10.30 UTC

Session 2: The EU and the BEPS Project: a standard disseminator?

16 February 2022, 08:00 UTC – 10.30 UTC

Session 3: Taxation of the Digital economy: One problem, many solutions, and the potential of forum shopping

23 February 2022, 08:00 UTC – 10.30 UTC

Session 4: Investment attraction through the tax system: Competition, cooperation or harmonization?

16 March 2022, 08:00 UTC – 10.30 UTC

Session 5: Towards legitimacy in global tax governance?

23 March 2022, 08:00 UTC – 10.30 UTC