



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



**Universiteit  
Leiden**  
The Netherlands

---

## **Launch Session of the Toolkit for the Design and Effective Implementation of General Anti-Avoidance Rules**

### **Modality:**

**Virtual Webinar**

### **Date:**

June 23, 2022

Time: 9:00 – 11:00 am Panama / 16:00 - 18:00 (CEST) Amsterdam

### **Language**

English and Spanish

### **Registration**

[https://ciat-org.zoom.us/webinar/register/WN\\_y12NYgvTT\\_22y6da9WaBUg](https://ciat-org.zoom.us/webinar/register/WN_y12NYgvTT_22y6da9WaBUg)

### **About the Toolkit on General Anti-Avoidance Rules Implementation**

In recent years, the international tax community has gained awareness over the existence of controversial evasion and avoidance schemes enacted by global actors. This tendency can be explained by the fact that such schemes enable actors to eliminate or diminish the tax base in the jurisdictions involved. To achieve this ultimate result, global actors use diverse instruments and maneuvers, capturing the attention of several countries.

In response, many countries introduced catch all anti-avoidance clauses in their legislations. In this manner, the legal interpretative power of tax authorities and courts could be increased to guarantee the proper functioning of the tax system.

Several countries adopted diverse wordings for these clauses, also known as General Anti-Avoidance Rules (GAAR), for national and international purposes. The most recent example of an internationally adopted GAAR is the Principal Purpose Test (PPT) created by the Organization for Economic Cooperation and Development (OECD) in the Action 6 Report of the Base Erosion and Profit Shifting (BEPS) Project.



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



**Universiteit  
Leiden**  
The Netherlands

Albeit, the controversy around the avoidance issues has not decreased. For instance, GAAR rules have been harshly criticized by the private sector, claiming that they distort principles of tax certainty and proportionality.

With the financial support of GIZ and the support from EUROsociAL+ for the International Taxation Network, the International Cooperation and Taxation Directorate of CIAT and the GLOBTAXGOV team from Leiden University have developed a toolkit to design and address the effective implementation of general anti-avoidance rules. The content of this work will be presented in this virtual webinar.

### Webinar objectives:

- Provide an overview of the Toolkit's content.
- Promote an exchange of good practices between tax administrations.
- Identify countries willing to deepen their recommendations for the Toolkit. Those countries will have the support from CIAT and its partners.
- Understand the main concerns of tax administrations in regard to tax avoidance.

### PROGRAM

#### Time Panama (GMT-5) and Amsterdam (CEST)

23 June 2022			
Session	Time	Topic	Speakers
Opening	09:00-09:15 GMT-5 16:00-16:15 CEST	Welcome speech	CIAT Leiden GIZ (15 min)
Session I	09:15-09:25 GMT-5 16:15-16:25 CEST	Presentation CIAT (Subject matter, expectations for the Toolkit)	CIAT (10 min)
	9:25-9:45 GMT-5 16:25-16:45 CEST	Presentation Leiden University – GLOBTAXGOV (Cases, utility of the Toolkit, examples)	Leiden (20 min)
		Discussion among participants	(10 min)



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



**Universiteit  
Leiden**  
The Netherlands

23 June 2022			
<b>Session II</b>	9:55-10:15 GMT-5 16:55-17:15 CEST	Roundtable discussion on GAARs in the context of tax treaties	<b>Enrique Bolado Carlos Protto (20 min)</b>
<b>Session III</b>	10:15-10:25 GMT-5 17:15-17:25 CEST	Tax avoidance and its prevention by GAAR	<b>Adam Zalasiński (t.b.c.) (10 min)</b>
	10:25-10:35 GMT-5 17:25-17:35 CEST	Introducing a General Anti-Avoidance Rule (GAAR): Ensuring That a GAAR Achieves Its Purpose	<b>Cory Hillier IMF (10 min)</b>
<b>Session IV</b>	10:35-10:50 GMT-5 17:35-17:50 CEST	Q & A and final discussion among participants	<b>(15 min)</b>
<b>Closing</b>	10:50-11:00 GMT-5 17:50-18:00 CEST	Closing remarks	<b>CIAT Leiden (10 min)</b>