GLOBTAXGOV Update – April 2022

This is the fourth edition of the new GLOBTAXGOV newsletter. We would like to wish all its readers a happy Easter! This and previous newsletters can also be found online here.

Launch of the Toolkit for the Design and Effective Implementation of General Anti Avoidance Rules (GAARs)

- The 20 of April, CIAT and GLOBTAXGOV, with the support of EUROsociAL+ and GIZ, published the "Toolkit for the Design and Effective Implementation of Domestic and International General Anti-Avoidance Rules". This tool provides guidelines for implementing and applying a general anti-avoidance rule (GAAR). It is specially focused on developing countries currently considering to introduce a GAAR, or in the process of redrafting their already existing GAAR.
- To launch the toolkit, discuss and present the content of this work, a virtual webinar will take place on June 23, 2022. We hope to see you there! This is the program of the session. Don't forget to register here!
- For a complete list of our upcoming events, check our calendar.

First GTS Seminar organized by the University of Melbourne

- We would like to share another interesting event: on Thursday 28 April, the Melbourne Law School will host its first Global Tax Symposium online research seminar series. Register for the event here to join Professor Eduardo Baistrocchi (London School of Economics) presenting his paper on *Global Tax Hubs: Theory and Evidence,* discussed by Professor Tsilly Dagan (Oxford University, Faculty of Law).

Latest events

- The African Tax Administration Forum (ATAF), in collaboration with the GLOBTAXGOV team, organized a Global Tax Governance Workshop from 2 February to 23 March 2022.
- The goal of the workshop was to discuss the content of international tax standards and analyze the objectives and strategies pursued by different international, supranational and regional organizations. More info is available here and presentations used during the workshop are available here.

- You can find a complete list of our past events [here](#).

Latest outputs

- In the framework of cooperation DIGITAX (Jean Monnet) - GLOBTAXGOV (ERC) Project, Irma Mosquera et al. co-authored a paper titled: *The Internet of Things in Tax Law*. It was published by Revista Cronica Tributaria No. 182 (2022/1).
- You can find a complete list of our outputs (articles, papers, etc.) [here.](#)

Read the latest from the GLOBTAXGOV blog

The latest contributions on our blog all deal with the current discussion around sustainability and the two-pillar solution.

- In "Pillar-two solution and the impact on the Caribbean SIDS", Germaine Rekwest discusses how the Pillar-two solution will impact the future development of the tax-related economy of the Caribbean SIDS.
- In "Is Tax Behavior a Flawed Sustainability/ESG Metric?", Peter Hongler engages with ESG ratings and their impact on sustainability, pointing out the underlying risks of such ratings.
- In his opinion piece "On an animal farm and 'equality, however' according to the Pillar 2 Commentary", [Maarten de Wilde](#) questions if the Two-pillar solution is actually bringing reciprocity between sovereign nation states, and if so, how? De Wilde reviews the Commentary on the Pillar 2 and Wilde expresses his opinion on the "equality" of the new rules.

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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