



# The Global Minimum Tax and its effects on countries' tax regimes

Research seminar 23<sup>rd</sup> September 14-16 CEST

## About

The roll-out of the Global Minimum Tax (GloBE) proposal is about to start, but there are still debates regarding its desirability, its concrete design and its effects. It seems clear that when countries start adopting a global minimum tax, more interactions between different countries' legislations and tax policies are created. These complex interactions, however, make it hard to evaluate different designs options. Hence, the purpose of this seminar is to take stock of the debates on the interaction between global minimum taxes and countries' tax regimes.

## Date

**Friday, 23 September, 14:00 – 16:00 Central European Summer Time (CEST)**

Hybrid (ZOOM and at Leiden University, Kamerlingh Onnes Gebouw, Steenschuur 25, Leiden, Room No. B041)

## Registration

Please register using the following link: <https://www.formdesk.com/universiteitleiden/minimum-tax-seminar>

## Program

14:00	Welcome and introduction	Irma Mosquera (GLOBTAXGOV Leiden University)
14:05	The Impact of the Global Minimum Tax Proposal on Low and no Tax Regimes: Three Case studies.	Rick Krever (University of Western Australia) Kerrie Sadiq (QUT Queensland University of Technology)
14:35	Q&A	
14:45	Designing a minimum tax that works for developing countries: open questions and possible solutions	Frederik Heitmüller (GLOBTAXGOV Leiden University)
15:00	Q&A	
15:10	Toolkit for Understanding and Adapting to the Global Minimum Tax	Ali Readhead, International Institute for Sustainable Development (IISD) and Stephen Shay, International Senior Lawyers Project (ISLP)
15:40	Q&A	
15:50	Closing	Irma Mosquera



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## Speakers

### **Kerrie Sadiq**

[Kerrie Sadiq](#) BCom, LLB (Hons), LLM, PhD, CTA, GAICD, CA, CPA, holds the position of Professor of Taxation in the School of Accountancy at the QUT Business School, Queensland University of Technology. She leads the [International Tax in the Digital Age](#) research project. She is a Senior Tax Adviser to the Tax Justice Network (UK), a Chartered Tax Adviser as designated by the Taxation Institute of Australia, a CPA and a CA.

### **Rick Krever**

[Rick Krever](#) is a Professor at the University of Western Australia. He is a leading taxation law and policy expert. He has been closely involved in modern Australian tax reform initiatives for many years, including in his roles as a member of the Commonwealth Government's Taxation Law Improvement Project Consultative Committee and the Review of Business Taxation (Ralph Review).

### **Frederik Heitmüller**

[Frederik Heitmüller](#) is a PhD candidate in the GLOBTAXGOV project at Leiden University, where he researches the implementation process of the Base Erosion and Profit Shifting (BEPS) in the Global South, using legal and social science methods.

### **Ali Readhead**

[Ali Readhead](#) is the Lead, Tax and Extractive Industries for the International Institute for Sustainable Development. She oversees the Intergovernmental Forum on Mining, Metals and Sustainable Development (IGF) Secretariat's work on [tax base erosion and profit shifting in the mining](#) sector. She is also a member of the United Nations Subcommittee for Extractive Industries Taxation, and teaching faculty on the Oil, Gas and Mining Governance course at Oxford University.

### **Stephen Shay**

Stephen Shay is the Paulus Endowment Senior Tax Fellow at Boston College Law School. Steve is a former U.S. Treasury Deputy Assistant Secretary for International Tax Affairs and a retired partner of Ropes & Gray, LLP. He has served as a consultant to the International Monetary Fund on tax policy missions and serves as a pro bono volunteer tax lawyer for the International Senior Lawyers Project advising governments in the Global South on tax matters.

## Moderator

### **Irma Mosquera**

[Irma Mosquera](#) is a Professor Tax Governance and PhD Dean at Leiden Law School, Leiden University, the Netherlands. She is the principal investigator of the ERC project that investigates Global Tax Governance (GLOBTAXGOV). She is also the EU holder of the Jean Monnet Chair on EU Tax Governance (EUTAXGOV).