



GLOBTAXGOV

A NEW MODEL OF GLOBAL GOVERNANCE IN INTERNATIONAL TAX LAW MAKING

GLOBTAXGOV Update – November 2022

This is the 7th edition of the new GLOBTAXGOV newsletter. This and previous newsletters can also be found online [here](#).

Less than two weeks until the 2022 edition of the Global Tax Symposium “New Frontiers of International Taxation”

- The Global Tax Symposium is a two-day virtual conference. This year’s edition is hosted by the National Institute for Public Finance and Policy, New Delhi and it takes place on **1 and 2 December**. The initiative is supported by 23 universities from around the world. The symposium includes discussions of innovative research papers and books and three panel debates by international tax policy leaders on the most pressing tax policy questions of our time. You can find the program [here](#) and register free of charge under [this link](#).

Webinar on “Asia-Europe Cooperation on Inclusive Digital Societies” on 7 December

- On 7 December (9-11 CET), the LeidenAsiaCentre together with GLOBTAXGOV and the Economic Research Institute for ASEAN and East Asia (ERIA), organizes a webinar on Asian-European cooperation in the digital sphere. The webinar will specifically focus on the building of inclusive digital societies. Find the program and a registration link [here](#).

Special issue on “Public International Law, International Taxation and Tax Dispute Resolution” out in Asia Pacific Law Review

- The contributions of this special issue, which was edited by Irma Mosquera and Julien Chaisse, were first discussed during the [seminar series on Globalization and Digitalization: Interconnections between Taxation, Trade and Investment](#), which took place last summer. It includes articles by Ricardo García Antón & Toni Marzal, Howard Mann, Prabhash Ranjan, Suranjali Tandon, Luca Rubini, Julien Chaisse & Irma Mosquera. The articles are now all available for be downloaded [here](#).

Publication of a chapter on “Cooperative Compliance Initiatives as a Preventative Mechanism” as part of the CIAT Manual for the Control of International Tax Planning

- Irma Mosquera, Esther Huiskers-Stoop and Diego Quiñones contributed a chapter on Cooperative Compliance to CIAT’s International Tax Planning Manual, in which they provide answers to questions such as: What are the goals and principles behind

Cooperative Compliance? How does Cooperative Compliance work? What are the potential benefits and risks of cooperative enforcement in the context of developing countries? The chapter is available in [English](#) and in [Spanish](#). A summary is also available [here](#).

Watch back the recording of our past events

- On 23 September, GLOBTAXGOV organized a seminar on the Global Minimum Tax and its impact on the tax regimes of different country groups, with presentations by Kerrie Sadiq (University of Queensland), Rick Krever (University of Western Australia) and Frederik Heitmüller (GLOBTAXGOV). The recording of the seminar is available [here](#).
- On 25 August, GLOBTAXGOV organized, together with CIAT and the University of Curaçao, a launch event for the Toolkit on the Design and Effective Implementation of General Anti-Avoidance Rules in the Caribbean. Presentations by Anarella Calderoni and Pamela Gonzalez, as well as by Juliana Cubillos and Frederik Heitmüller, can be watched back [here](#).

The latest from the GLOBTAXGOV blog

- In "[From Impasse to Unanimity: Understanding Hungary's Position on Pillar 2](#)", Tim van Brederode analyzes Hungary's position on the EU Minimum Tax Directive and reflects on the way forward for the transposition of Pillar 2 in the EU.

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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