

Redefining Global Governance: A Tax, Trade and Investment Perspective in the EU and Beyond

26 to 30 June 2023 at Lorentz Center@Snellius



NIAS 

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Redefining Global Governance
A tax, trade and investment perspective in the EU and beyond

Workshop @Snellius

26 - 30 June 2023, Leiden, the Netherlands

Scientific Organizers

- Irma Johanna Mosquera Valderrama, Leiden University
- Allison Christians, McGill University
- Julien Chaisse, City University of Hong Kong
- Frederik Heitmüller, Leiden University
- Kehinde Folake Olaoye, City University of Hong Kong

Topics

- Conceptual Foundations of Tax, Trade and Investment Governance
- Decision-Making in Global Governance
- Evaluation of Tax, Trade and Investment Governance
- Challenges of Tax, Trade, and Investment Governance

The Lorentz Center organizes international workshops for researchers in all scientific disciplines. Its aim is to create an atmosphere that fosters collaborative work, discussions and interactions. For registration see: www.lorentzcenter.nl

This workshop is part of our collaboration with NIAS and aims to stimulate research in the humanities & social sciences.

The relationship between tax, trade and investment is a complex web of interlocking layers of global fiscal governance within and beyond the EU zone. Background images by Pawel Czerwinski, Imaginaria & Wagg. Poster design: SuperNova Studios. NL

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Aims of the Workshop

The main aim of the workshop was to provide an important forum for interdisciplinary exchanges on the common global governance challenges of tax, trade and investment. In the last decade, tax, trade and investment have attracted heated debates nationally, regionally and globally. The European Union plays a very key role in global governance, in international organizations and in international norm setting. During the workshop, we revisited the conceptual foundations of global governance and reexamined the roles played by different actors including the United Nations, regional international organizations, the OECD, non-governmental organizations and multinational corporations. As the title of the workshop suggests, while acknowledging the role of the EU, beyond dominant debates which focus on the perspectives of developed countries, we sought to engage experts in more balanced policy discussions taking into consideration the unique concerns of developing countries. Over the course of 5-days, 28 participants from different parts of the world came together in-person to discuss edge-cutting global governance issues including: tax evasion and avoidance, sustainable economic development, the role of technology, national security, digitalization, dispute settlement and policy convergence. With 17 nationalities represented and a mix of PhD students, practitioners, post-doctoral researchers and professors, discussions were topical but also practice-oriented, diverse, forward-looking and solution-driven.

The paper presentations discussed during the workshop can be classified under four main headings. The first set of paper presentations provided clarity on the conceptual foundations of global governance by highlighting the historical and political contexts in which policies have developed. Some of the topical issues discussed include the meaning of fairness in international taxation, fiscal sovereignty, and beneficial ownership registration. The second set of presentations were case studies on the experiences of developing countries like Pakistan, India, Bangladesh and Kenya. The third set of presentations focused on common interlinkages between tax, investment and trade like carve outs in international investment agreements, treaty shopping and tax incentives. The presentations also examined public policy concerns like sustainable development, international human rights and green transition. The last set of presentations were proposals for improving policy coherence focusing on the role of the EU in exporting norms, the role of domestic stakeholders in OECD member countries and the role of domestic industrial policies.

Overall, paper presentations highlighted the complex and dynamic nature of international governance. The shared research and professional experiences of academics working in the fields of law, international relations and economics enriched discussions. The diversity and richness of the presentations was reflected in the diversity of participants and the topics discussed. Presentations highlighted the power dynamics of global governance, the challenges faced by developing countries in international negotiations and the transnationality of global governance.

At the end of the workshop, participants were able to share valuable lessons and reach an understanding that even though practitioners in the three different fields will continue to prefer different terminologies and methodologies, we all share similar governance objectives. Collectively, we developed an informal code of conduct for future collaborations and ethically

responsible research. We acknowledged that while a full overhaul of global governance may be impossible for now, shared lessons across tax, trade and investment show the future prospects for reform. We also all agreed that while divergences of objectives, goals and tools will persist, convergences are plausible and necessary.

Organization and Format of the Workshop

With the exception of a few speakers who gave their presentations virtually, participation in the workshop was fully in-person. The workshop was divided into different thematic sessions with paper presentations and comments on presentations. During the five days of the workshop, sessions remained informal and flexible. Discussions were very open, inclusive, honest, lively and engaging. Presenters were encouraged to allow sufficient time for questions and answers. At the end of each panel, comments were given by senior academics. Attendance remained at full capacity on all days. During session breaks, lunches and gatherings, participants continued panel discussions. On the final two days of the workshop, participants worked in small groups and large groups on the workshop outcomes. We finalized the workshop with the participants attending the Inaugural Lecture of Prof. Irma Mosquera Valderrama on Global Tax Governance: From Legitimacy to Inclusiveness. Why it matters. Available in YouTube GLOBTAXGOV [here](#).





Outcome of the Workshop

Two main outcomes have emerged from the workshop. Firstly, on the last two days of the workshop, participants worked in small teams on a roadmap for redefining global governance. This roadmap which is formulated as a guideline and evaluative framework highlights key points stakeholders should consider in future policy making. Secondly, participants and speakers will revise their paper presentations for publication in an open access book to be published by Springer in 2024. Writing sessions during the workshop were helpful as the book editors and participants were able to work together to ensure the overall coherency of the book chapters. The edited volume will be funded by the ERC GLOBTAXGOV Research Project carried out at Leiden Law School by Prof. Irma Mosquera Valderrama. This edited volume will

also be an output of the EU Jean Monnet Chair on EU Tax Governance (Chair Holder Prof. Irma Mosquera Valderrama) The policy roadmap and edited book are designed to serve as a handbook and policy tool for different stakeholders.

Support from the Lorentz Centre

The Lorentz Centre and the Netherlands Institute for Advanced Studies (NIAS) provided fantastic logistical and financial support. Ms Michelle Grandia worked closely with the organizers and remained accessible throughout the week, ensuring that all logistical aspects of the workshop were efficiently handled. This allowed the participants to fully concentrate on the workshop.



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