

La aproximación interdisciplinaria y el futuro de la tributación internacional

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European
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Tema

GLOBTAXGOV

**Aproximación
interdisciplinaria**

A tener en cuenta



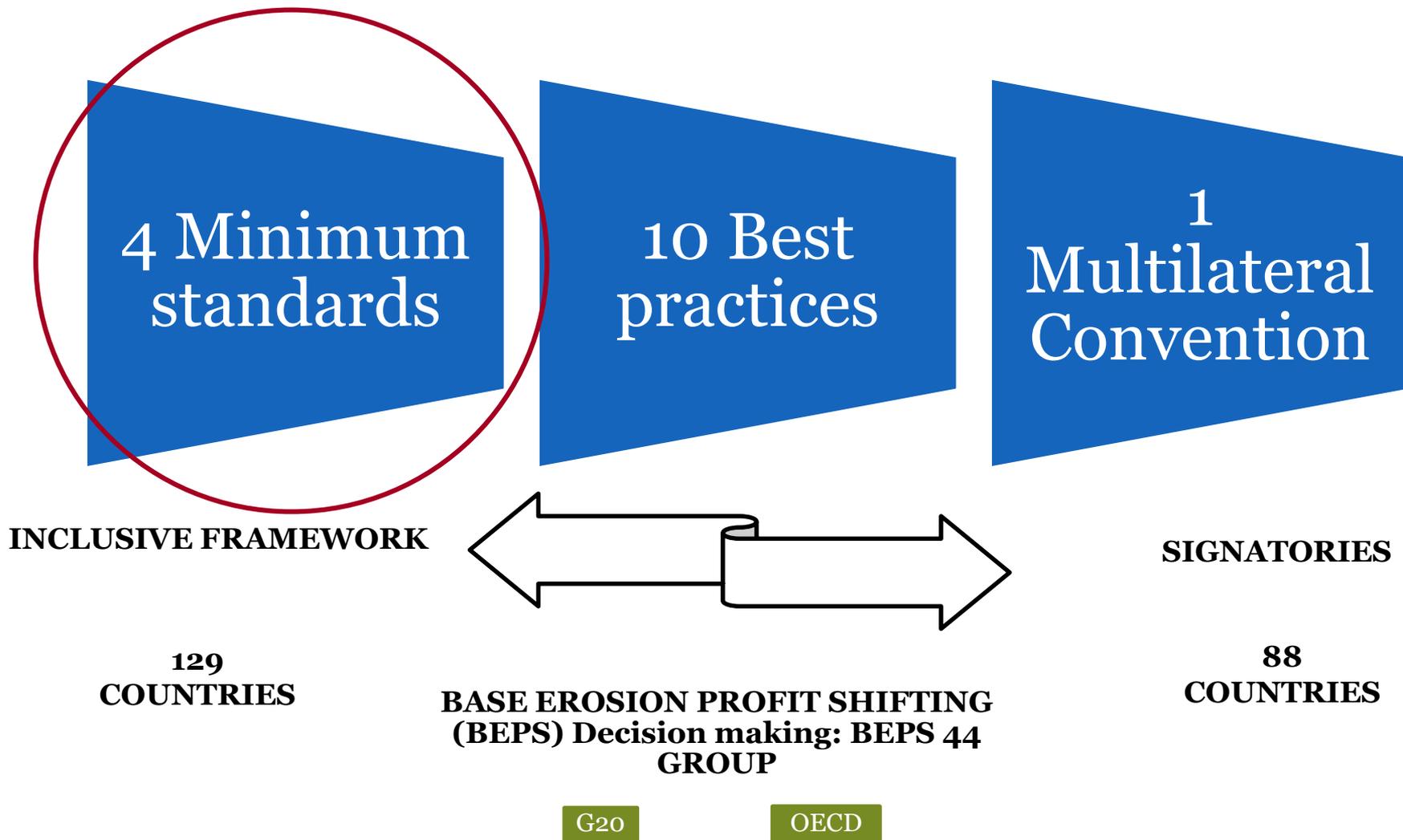
A New Model of Global Governance in International Tax Law Making

- Research Project awarded Starting Grant by the European Research Council

The ERC Starting and Consolidator Grants are part of the main ERC frontier research grants 2019 funded by the European Union's Horizon 2020 Framework Programme for Research and Innovation. The ERC's main frontier research grants aim to empower individual researchers and provide the best settings to foster their creativity. Scientific excellence is the sole criterion of evaluation.

- Period February 2018- January 2023
- Team
 - Principal Investigator Irma Johanna Mosquera Valderrama
 - PhDs researchers
 - Postdoctoral researcher
- Host Institution: Institute of Tax Law and Economics, Leiden University, the Netherlands

TAX GOVERNANCE – OECD and G20



TAX GOVERNANCE: EU AND THIRD COUNTRIES

Anti-Tax Avoidance Directives



State Aid Investigations



Fair Tax Competition



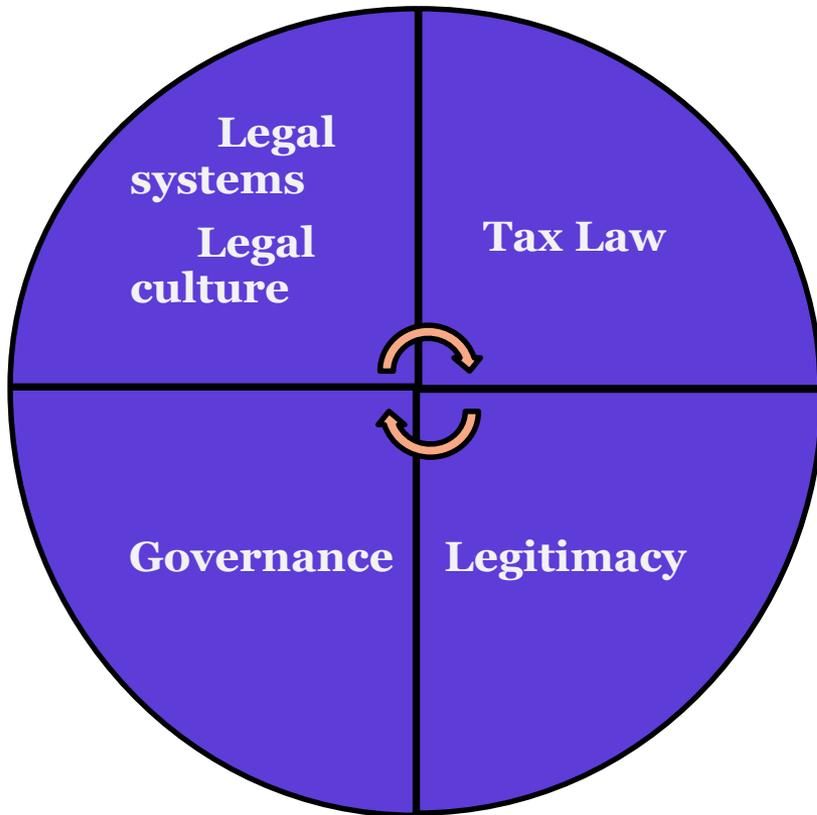
RESEARCH QUESTION

Under what conditions can the OECD-G20 and the EU models of global tax governance be feasible and legitimate for both developed and developing countries?

Research objectives

- To investigate the transplant of the 4 minimum standards
- To investigate the conditions under which the OECD can set standards in the current model of global tax governance
- To investigate the legitimacy of the EU initiatives with respect to EU and third (non-EU) countries

MY RESEARCH



Comparative Law

- Legal transplants
- Legal systems
- Legal culture

Legitimacy

Input, Output: *Scharpf*
Throughput: *Schmidt*

Governance

Experimentalist Governance:
Zeitlin & Sabel
Keohane & De Búrca

Main Scientific Results

2018

Presentations in more than 10 countries, 2 articles, 3 book chapters, one blog with more than 20 blogposts and also participation in tax policy making OECD, G20 and EU, academia fora, tax administration meetings, and our own event on the 7th of November 2018

2019

- Workshop “Tax and Development: The link between International Taxation, the Base Erosion Profit Shifting Project and the 2030 Sustainable Development Agenda” at the United Nations University – Centre Regional Comparative Studies CRIS, Bruges, 14 January 2019.
- NIAS-Lorentzcenter workshop: How countries learn to tax; complexity. Legal transplants and legal culture 25 Feb to 1 March 2019
- Presentations conferences and articles book chapters

Tax and development

Taxation linked to good governance?

EU as a major political and economic player internationally:
To support implementation of international standards (exchange of information and BEPS) smooth and timely in the single market and internationally

Taxation linked to development?

To facilitate the collection of tax revenues (DRM)

Communication from the Commission to the European Parliament and the Council on an External Strategy for Effective Taxation COM/2016/024 final at 5

To assess how BEPS contributes to achieve the 2030 Sustainable Development Agenda?

Tax and development

- Were the Sustainable Development Goals (SDGs) and the interests of developing countries to attract investment considered throughout the BEPS Process?
- How the implementation of BEPS will contribute to achieve the SDGs?
- What issues of international taxation, beyond BEPS, should be addressed to fulfill developing countries' need to achieve the 2030 Agenda for Sustainable Development?
- Is the approach to technical assistance holistic and inclusive? How this approach relates to Medium Term Revenue Strategies. How to strengthen the cooperation between countries and donors?

TIPS

- Social Sciences – A different audience; Avoid technical language
- To develop your own research (scientific impact)
- Research impact of publications outside your field
- Ground-breaking nature, ambition and feasibility
 - High risk- high gain: Innovative topic and methodology
 - Methodology: Qualitative – quantitative

http://scholarcommons.usf.edu/cgi/viewcontent.cgi?article=1002&context=oa_textbooks

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- **Leiden University, Institute of Tax Law and Economics**
- **GLOBTAXGOV project receives funding from the EU H2020 Research & Innovation Programme and European Research Council**
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- **Twitter: @GLOBTAXGOV @IrmaMosqueraV**



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