

ESOF 2022 – session 35 – Tax Governance and Justice in Europe and beyond

Thursday 14th July at 8:00-9:15 CEST.

Online event

Organiser

[Prof. dr. Irma Mosquera Valderrama](#), Professor of Tax Governance, Jean Monnet Chair Holder [EUTAXGOV](#) and Principal Investigator of the [GLOBTAXGOV](#) project, funded by the European Research Council carried out at Leiden Law School, Leiden University

Leiden 2022 European City of Science and ESOF

Leiden as the European City of Science is hosting the [10th Edition of the EuroScience Open Forum](#) (ESOF) The EuroScience Open Forum was created by EuroScience in 2004, is the largest biennial interdisciplinary meeting on science and innovation in Europe, for and with society

The topic

Tax avoidance by multinational enterprises and tax competition between countries is still the subject of wide public attention and debate around the world. In particular, the tax behavior of multinational firms has come under fire from politicians and NGO's in recent years, especially since the 2008 financial crisis. Often an appeal is made to multinational firms to pay a "fair share" of tax. However, it is up to the countries to eliminate the tax avoidance opportunities of multinational enterprises by means of adequate and coordinated framework of rules.

Although cooperation in the European Union is particularly appropriate for this purpose, it is proving very difficult to take joint action against tax avoidance and harmful tax competition. EU Member States are reluctant to give up their tax sovereignty: they use their tax systems to create an attractive business environment for multinational companies. The resulting tax competition creates opportunities for tax avoidance for multinational corporations. Meanwhile the globalization of business and the rise, through the internet, of big data and big tech, has meant that business models evolve. Profits are made globally, while taxation has remained primarily local.

The problem of tax competition is currently debated at EU Commission and EU Parliament (FISC Committee) level. Taking into account this debate, this panel will focus on Europe and beyond in order to draw experiences between European countries and non-European Countries. Therefore, this panel will be divided in two parts.

The first part of this panel will focus on tax justice. Main attention will be given to the current proposals to tax multinational firms as developed by the OECD with the political mandate of the G20. The first part will address the following questions: How can the status quo be explained – why have efforts at

international tax coordination seldom been fruitful? Next, the question arises whether, and if so how, tax avoidance by multinational corporations can be tackled. Is, for example, a global or European minimum tax for multinational corporations a solution? Should there remain room for tax competition among countries? How to make fundamental international tax reforms happen? Can transparency about decision-making processes on such a tax reform help, and if so how?

The second part of this panel attention will focus on Governance with main attention to the EU Standard of Tax Good Governance which has been introduced since 2008 for trade, aid and economic relationships with non-EU countries. In the EU 2020 Tax Good Governance in the EU and beyond, the EU Commission stated that “tax good governance is the foundation on which fair taxation is built. Broadly, tax good governance encompasses tax transparency, fair tax competition, the absence of harmful tax measures and the application of internationally agreed standards”. This Standard has been included in economic partnership, trade agreements and as a condition for non-EU countries to receive EU aid. More recently, this standard has been also introduced in the 2021 African, Caribbean and Pacific (ACP) Trade Agreement with the European Union. Therefore, in light of this new agreement, this panel will address how the use of this Standard influences tax governance and justice in African countries.

Speakers

Against this background this panel wants to raise public awareness of the dynamics of taxation between Europe and outside Europe with main attention to African countries

- Prof. Dr. [Irma Mosquera Valderrama](#). Professor of Global Tax Governance, Lead Researcher [GLOBTAXGOV](#) ERC Funded Project, EU Jean Monnet Chair Holder [EUTAXGOV](#) and Dean of PhD Studies, Tax Law Department, Leiden Law School, Leiden University
- Prof. dr [Attiya Waris](#) Director of Research and Enterprise and Professor of Fiscal Law and Policy in Eastern Africa, University of Nairobi, Kenya.
- Prof. Dr. [Julien Chaisse](#) Professor at the City University of Hong Kong (CityU), School of Law, and Recipient (2021-2022) Humanities and Social Sciences Prestigious Fellowship Scheme (HSSPFS) The Tax Factor of the Global Trade War: Designing Better Digital Tax Rules. Grant from the Research Grants Council of the Hong Kong SAR.
- Prof. dr. [Ana Paula Dourado](#) (Professor of Tax Law and International and European Tax Law at the University of Lisbon, Director of the Centre for Research in European, Economic, Financial and Tax Law (CIDEEFF),Lisbon, Portugal).

Participants

This panel will bring together a broad range of stakeholders including academics, international and supranational organizations, government officials and research institutions to discuss policy issues that are relevant when discussing tax governance and justice.

Link to Registration

<https://www.esof.eu/events/tax-governance-and-justice-in-europe-and-beyond/>