





# Between Law and Reality: The Side-by-Side Agreement Under Scrutiny

# Roundtable 20 November 2025 14-16 CET

### Online event

#### About

The side-by-side agreement between the U.S. and the G6 stands at the crossroads of law and politics. This roundtable investigates how the gap between legal frameworks and political realities is managed, justified, and institutionalized. Participants will discuss the implementation from different angles (geographic regions, impact on competitiveness and legal framework).

### **Speakers**

**Sean Bray,** Vice President of Global Projects at Tax Foundation and Policy Director of Tax Foundation Europe

Mohamed M. Maatoug, Tax Policy Advisor at Ministry of Finance, The Netherlands

Suranjali Tandon, Associate Professor, National University of Public Finance and Policy, India

**Andrea Laura Riccardi Sacchi,** Ph.D., Tax Advisor at the Uruguayan Tax Authority (participating in her personal capacity)

Peter Hongler, Professor, University of St. Gallen, Switzerland

Maarten de Wilde, Professor, Erasmus University, the Netherlands

#### Moderator

Irma Mosquera, Professor, GLOBTAXGOV- Leiden University

Registration is free. Link to registration here

**Venue** Online via ZOOM. When registered, you will receive the zoom link.