



GLOBTAXGOV
A NEW MODEL OF GLOBAL GOVERNANCE IN INTERNATIONAL TAX LAW MAKING



Universiteit
Leiden
The Netherlands



University of St. Gallen
Institute for Law and Economics

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

Moderator Irma Mosquera, Professor, [GLOBTAXGOV](#)- Leiden University

Setting the scene

14:00-14:15 Peter Hongler, Professor, University of St. Gallen, Switzerland ([slides](#))

14:15-14:30 Sean Bray, Vice President of Global Projects at Tax Foundation and Policy Director of Tax Foundation Europe

EU Dimension

14:30-14:45 Maarten de Wilde, Professor, Erasmus University, the Netherlands

Countries and region experiences

14:45-15:00 Suranjali Tandon, Associate Professor, National University of Public Finance and Policy, India

15:00-15:15 Andrea Laura Riccardi Sacchi, Ph.D., Tax Advisor at the Uruguayan Tax Authority (participating in her personal capacity)

15:15-15:30 Mohamed M. Maatoug, Tax Policy Advisor at Ministry of Finance, The Netherlands

15:30-16:00 Q & A

Moderator Jérôme Monsenego Professor of International Tax Law, Stockholm University

Registration is free. Link to registration [here](#)

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