

Review Article

Towards a Holistic UN Tax Convention (And Protocols), including Human, Economic, Social, Environmental and Cultural Rights: The “Substantive Issues” with Special Mention to Tax Education and Tax Compliance enhanced with Artificial Intelligence



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Received 17 October 2024, Accepted 28 October 2024

KEYWORDS:

4th Summit
Financing
Sustainable
Development, un tax
convention, holistic
perspective,
international tax
cooperation, the
protocols of the un
tax convention, tax
education and tax
compliance, global
tax order,
international tax
fraud

ABSTRACT:

This article is projected in the following vectors:

1. Our proposals for the 4th Summit of Financing Sustainable Development (2015, Spain), towards a new “Global Tax Order” based on International Tax Cooperation and Global Tax Governance: The UN Tax Convention and its Protocols, et alter global tax policy making.
2. Following our previous studies, we defend that future final text of a UN tax convention and its protocols should include a holistic vision that addresses the substantive aspects derived from human rights and social, economic, environmental and cultural rights. Moving on that. the following items are developed: a) A proposal of the substantive aspects that should affect the new UN tax convention; b) A proposal of the development protocols of the UN tax convention.
3. The second part of the work emphasizes the significance and importance of tax education and tax compliance systems, improved with the use of artificial intelligence, including them as a substantive issue in the UN Tax Convention, as a key piece of the new global architecture of global tax governance, towards a New Global Tax Order. To build the narrative of our arguments, we start from a set of hypotheses, whose veracity we will later demonstrate with blocks of contrasting scientific arguments.

PALABRAS CLAVES:

Cuarta Cumbre de la Financiación del Desarrollo Sostenible; Convención Tributaria ONU; Perspectiva holística; Cooperación Tributaria Internacional; Los protocolos de desarrollo de la Convención tributaria de Cooperación Tributaria Internacional de la ONU; Educación Tributaria; Cumplimiento tributario voluntario; nuevo Orden Tributario Global; Fraude Tributario Internacional

MOTS CLES :

Quatrième Sommet sur le financement du développement durable, Convention fiscale des Nations Unies, Perspective holistique, Coopération fiscale internationale, Les protocoles d'élaboration de la convention fiscale des Nations Unies sur la coopération fiscale internationale, Éducation fiscale, Conformité fiscale volontaire, Nouveau décret fiscal mondial, Fraude fiscale internationale

RESUMEN:

Este artículo se proyecta en los siguientes vectores:

1. Nuestras propuestas para la IV Cumbre de Financiación del Desarrollo Sostenible (2015, España), hacia un nuevo "Orden Fiscal Global" basado en la Cooperación Tributaria Internacional y la Gobernanza Fiscal Global: la convención tributaria de la ONU, sus Protocolos y la formulación de políticas fiscales globales.
2. Siguiendo nuestros estudios previos, defendemos que el futuro texto final de la futura convención tributaria de la ONU y sus protocolos debe incluir una visión holística que aborde los aspectos sustantivos derivados de los derechos humanos y los derechos sociales, económicos, ambientales y culturales. A tal fin, se desarrolla: a) Una propuesta de los aspectos sustantivos que deberían incluirse en dicha Convención tributaria; b) Una propuesta de los protocolos de desarrollo del convenio fiscal de la ONU.
3. La segunda parte del Trabajo enfatiza la trascendencia e importancia de los sistemas de educación fiscal y cumplimiento fiscal, mejorados con el uso de la inteligencia artificial, incluyéndolos como elementos sustantivos de la *UN tax convention*, en tanto que pieza clave de la nueva arquitectura global de gobernanza tributaria global, hacia un Nuevo Orden Tributario Global. Para construir la narrativa de nuestros argumentos, partimos de un conjunto de hipótesis, cuya veracidad demostramos posteriormente con bloques de argumentos científicos contrastados.

RESUME :

Cet article se projette dans les vecteurs suivants :

1. Nos propositions pour le IV^e Sommet sur le Financement du Développement Durable (2015, Espagne), vers un nouvel « Ordre Fiscal Mondial » basé sur la Coopération Fiscale Internationale et la Gouvernance Fiscale Mondiale : la convention fiscale de l'ONU, ses Protocoles et la formulation de politiques fiscales mondiales.
2. En suivant nos études précédentes, nous défendons que le futur texte final de la future convention fiscale de l'ONU et de ses protocoles doit inclure une vision holistique abordant les aspects substantiels dérivés des droits de l'homme et des droits sociaux, économiques, environnementaux et culturels. À cette fin, sont développés : a) Une proposition des aspects substantiels qui devraient être inclus dans ladite convention fiscale ; b) Une proposition des protocoles de développement de la convention fiscale de l'ONU.
3. La deuxième partie du travail met l'accent sur la portée et l'importance des systèmes d'éducation fiscale et de conformité fiscale, améliorés grâce à l'utilisation de l'intelligence artificielle, en les incluant comme éléments substantiels de la convention fiscale de l'ONU, considérée comme une pièce clé de la nouvelle architecture mondiale de gouvernance fiscale, vers un Nouvel Ordre Fiscal Mondial. Pour construire la narration de nos arguments, nous partons d'un ensemble d'hypothèses dont nous démontrons la véracité par la suite avec des blocs d'arguments scientifiques vérifiés.

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1 OUR PROPOSAL FOR THE IV SUMMIT ON FINANCING SUSTAINABLE DEVELOPMENT: TOWARDS A NEW GLOBAL TAX ORDER BASED ON INTERNATIONAL TAX COOPERATION AND GLOBAL TAX GOVERNANCE: THE UN TAX CONVENTION AND ITS PROTOCOLS

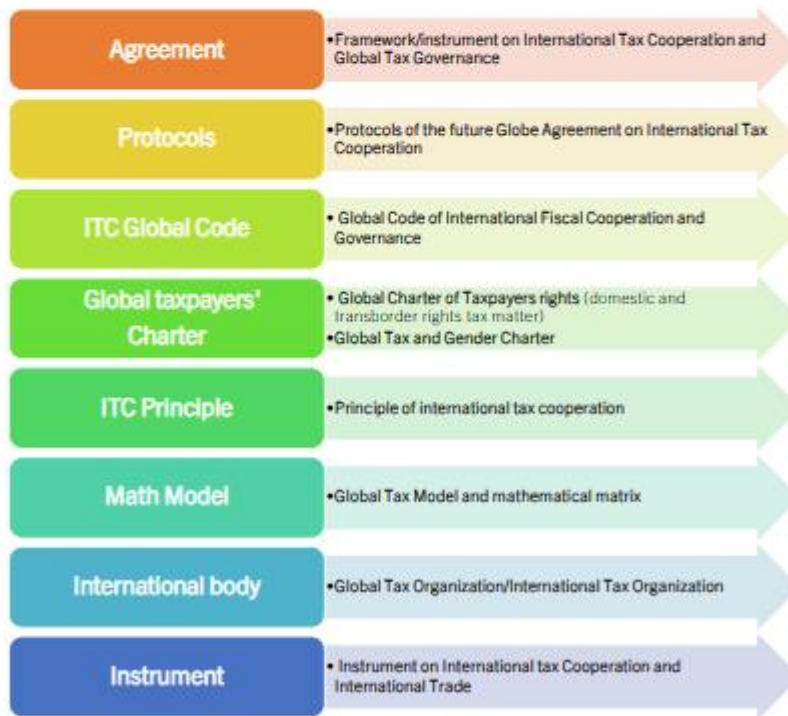
In the framework of the IV Summit for the financing of sustainable development that will take place during the month of June 2025 in Seville, Spain, and following our research over the last decades, we would like to propose as optimal measures for international tax cooperation and global tax governance, against illicit capital movements and international tax fraud, the following instruments within the framework of financing sustainable development. As we have already highlighted in our previous publications and projects, international tax cooperation, domestic resource mobilization and global tax governance are fundamental axes for financing sustainable development (Owens, J., Lennard, M. and Andrés-Aucejo, E., 2021a, 2021b).

1 THE HOLISTIC PERSPECTIVE OF THE NEW UNITED NATIONS TAX CONVENTION ON INTERNATIONAL TAX COOPERATION: PROPOSAL. THE SUBSTANTIVE ELEMENTS.

1.1 BACKGROUND

In 2018, at UNIDROIT headquarters in Rome, we had the opportunity to present the first global proposal for a model for a “Global Framework Agreement on International Tax Cooperation, Trade and Global Tax Governance” (Rapporteur: Eva Andrés-Aucejo)¹, under the following parameters:

¹ The Framework Agreement on International Tax Cooperation and Global Tax Governance has been deliberated in several preliminary documents and conferences. The first preparation meeting occurred at UNIDROIT in Rome on March 26, 2018,



Andrés-Aucejo, E., Akamba, M., Nicoli, M., & Owens, J. (2023c). <https://www.rieeel.com/index.php/rieeel/article/view/36>

concentrating on global tax policies for international tax cooperation and governance (Owens, Nicoli, & Andrés-Aucejo, 2018*). Subsequent initiatives include the Policy-making on International Economic Law Conference held at the University of Barcelona on September 30, 2021, focused on global tax treaties and governance frameworks (Andrés-Aucejo, 2021*). The International Tax Cooperation Congress, held in January 2019 at the University of Barcelona, emphasized topics such as digital economy taxes, transfer pricing, and dispute settlement (Andrés-Aucejo, 2019*). The 2022 International Congress on Economic and Tax Global Governance further explored governance challenges in a digitalized age (Guàrdia Olmos, Tugores, & Amat, 2022*). Furthermore, the ideas for a General Agreement on International Tax Cooperation were delineated in 2022, presenting an extensive framework for global tax governance in this journal (Andrés-Aucejo, Mezang, Nicoli, & Owens, 2022a, 2022b).

1.1.1 A holistic vision that includes human, economic, social and environmental and cultural rights.

After years of research, a first proposal of the Framework Agreement on International Tax Cooperation, Trade and Global Tax Governance was presented at the international conference held in Italy, 2018, which was attended by members representing international and European associations (WB, CFE), European research center, academia and the European Union. The proposed framework agreement on international tax cooperation was patented in a closed version, being published in an open version in the Review of International and European Economic Law, February 2022 ([Andrés-Aucejo, Akamba, Nicoli, & Owens, 2022a, 2022b](#)).

For many years we have been defending the need to create a new framework convention on international tax cooperation, which, attending the recent events, seems to finally become a reality once the terms of reference are drawn up. The new United Nations tax convention on international cooperation in tax matters involves a fundamental step in the history of global tax cooperation relations, not only because of the specific repercussions that an agreement of this nature can have but also because, in our opinion, this new tax convention is the touchstone on which the construction of a new "Global Tax Order" can rest. Said new global tax order should include an architectural design of global tax cooperation relations, inspired by human rights and the rest of the economic, social, cultural, and humanitarian rights of the international community.

[Andres,-Aucejo, E. \(2024b, https://rieel.com/index.php/rieel/article/view/89\)](https://rieel.com/index.php/rieel/article/view/89)

These same theses on the need to create a framework agreement for international tax cooperation, also with a holistic approach, have been subsequently taken up in various declarations of the UNITED NATIONS. For example: Report 75/230 of the UN Secretary General on effective and inclusive international tax cooperation and in resolution 78/239 of the United Nations General Assembly.

1.1.2 The objective scope: the substantive aspects.

From the beginning, we consider that the objective scope of the framework agreement for international tax cooperation should be broader than mere international tax cooperation and should include all matters included within good global tax governance.

In our opinion, the substantive aspects of the Framework Agreement for International Tax Cooperation should include not only cooperation and mutual assistance in international tax matters, a digital economy and measures against tax fraud, but also tax policies for international tax cooperation and assistance, extending international tax cooperation policies to trade; customs; human, social, environmental and cultural rights; and, in general, to global fiscal governance within the framework of a new architecture of international cooperation relations. In the following sections we develop each of these matters one by one. These same theses on the need to create a framework agreement for international tax cooperation, also with a holistic approach, have subsequently been included in various statements of the United Nations. To Know: UN Secretary General report 75/230 on effective and inclusive international tax cooperation and in the resolution 78/230 of the United Nations General Assembly.

1.1.3 The Protocols:

Anticipating that a framework agreement could be of a very general nature and therefore not generate obligations and duties for States, we proposed from the outset the need to create protocols for the development of the treaty. Likewise, the idea of creating development protocols for the framework agreement was faithfully reflected in the UN Secretary General's report 75/230 on effective and inclusive international tax cooperation and also later in the

UN General Assembly Resolution on effective and inclusive international tax cooperation (Resolution 78/230). (Andrés-Aucejo, E, 2020a, 2022b, 2023f, 2024b, 2024c)

In our feeling, the development protocols of the Framework Convention on International Tax Cooperation must also include a holistic vision. Thus, the protocols on international tax cooperation must embrace a broader field of global tax governance and incorporate not only economic and fiscal aspects but also human, social, environmental and cultural rights. A list of the protocols can be found in the following sections of this work and in: Andrés-Aucejo, E, Akamba, M., Nicoli, M., & Owens, J. (2022b, 2023c)

1.2 UNITED NATIONS RESOLUTIONS ON EFFECTIVE AND INCLUSIVE INTERNATIONAL TAX COOPERATION

To date, the following United Nations Resolutions have been issued (See comments on these Resolutions in the works of Andrés-Aucejo et al, 2022a-b, 2023a,c-f, 2024a-d):

- Resolution AC.2/77/L.11/Rev.1, on promoting effective and inclusive international tax cooperation at the United Nations
- United Nations General Assembly Resolution A/RES/77/441(December 30, 2022) on promoting effective and inclusive international tax cooperation at the United Nations.
- Report A/78/235 of the Secretary General of the United Nations(July 26, 2023), approved by the General Secretariat of the United Nations in development of the aforementioned Resolution A/Res/77/441.
- Resolution A/C.2/78/L.18/Rev.1,of November 15, 2023, adopted by the Second Committee of the United Nations General Assembly, on promoting effective and inclusive international tax cooperation, later renamed/78//459/Add.8,December7,2023.
- General Assembly Resolution A/RES/78/235 of December 28, both on effective and inclusive international tax cooperation within the United Nations.
- Resolution A/AC.295/2024/1,of February 24, 2024, on the creation of a special committee in charge of drafting the terms of reference of a framework agreement for cooperation in tax matters.

These resolutions could pave the way towards a new “Global Tax Order” that we have been advocating for, which should be built on a new architecture of international tax cooperation relations, human rights, international trade and global tax governance, with the focus on financing sustainable development and the protection of human rights. An architecture in which tax education and voluntary tax compliance, improved with the use of artificial intelligence, cannot and should not be left behind.

1.3 ON THE PROGRESS OF THE AD HOC TAX COMMITTEE IN DRAFTING THE TERMS OF REFERENCE FOR THE DRAFT UNITED NATIONS TAX CONVENTION

Pursuant to General Assembly Resolution A/RES/78/235 approved at the end of December 2023 and UN Resolution 297/2024/1 of 24 February, a new ad hoc committee on tax matters was created for the drafting of the terms of reference for the UN Tax Convention, which held two meetings at UN headquarters in New York during 2024.

The second session of the Ad Hoc Committee for the drafting of the terms of reference for the United Nations Tax Convention was held at the United Nations headquarters in New York from 29 July to 14 August 2024. The University of Barcelona was present as an accredited observer entity among the relevant stakeholders, with the participation of Professor Eva Andrés Aucejo, professor of financial and tax law, as an accredited observer member representing the UB. (<https://www.ub.edu/portal/documents/620105/0/UN+TAX+CONVENTION+ang.pdf>)

In general terms, this first draft of the terms of reference of the UN Tax convention represents a step forward to respond to the growing challenges of the global tax cooperation landscape, towards a transformation of the international financial system with strong implications for the global economy. Our personal reflections on the matter can be seen in the publication (E. Andrés Aucejo and A. Valente, <https://www.rieeel.com/index.php/rieeel/announcement/view/12>).

In general terms, we are committed to creating a system of international tax cooperation capable of addressing problems such as tax avoidance by multinationals, tax evasion, the need for a fair distribution of tax resources among nations, mechanisms to contribute to capacity building, certain obligations in relation to substantive issues and development protocols. (<https://search.app/6kHKUjgxKpVk2DtB8>).

However, we wish to insist that the document approved at the second session of the United Nations Ad Hoc Committee (2024) for the approval of the terms of reference of the UN tax convention is, in our opinion, insufficient and does not comply with the objective expansion of the substantive aspects that a convention of this nature must contain in order to approve a truly holistic tax convention that includes the economic, social, environmental, cultural and humanitarian aspects.

1.4 ON THE SUBSTANTIVE ASPECTS OF THE NEW UN TAX CONVENTION

Note that both, the UN General Assembly Resolution 78/230 and other UN documents include the theses that we had defended on the realization of a tax convention with a holistic dimension. Consequently, especially from General Assembly Resolution 78/239, which is a hard law norm of international tax law, it can be stated that the next UN tax convention must be carried out with this holistic prism and it would be appropriate that the commissions in charge of the creation of said UN tax convention should not ignore this mandate, since it is a mandatory hard law norm approved by the UN.

Let's look in more detail at the standards we have just referred to:

- a) The Resolution 78/230 of the United Nations General Assembly includes the need to adopt a holistic perspective of sustainable development taking into account interactions with other political, economic, social, and environmental factors.
- b) The Report 78/235 mentions that it is necessary to create a framework for international cooperation in tax matters in a context of sustainable development, not only in terms of trade and investment, but also to reduce inequalities and impact the environment, health, gender, and intergenerational aspects.
- c) The latest version of the UN draft terms of reference (approved in NY on August 15, 2024) includes a new subsection c) in point 10:

10. c: Approaches to international tax cooperation that will contribute to achieving sustainable development in its three dimensions, economic, social and environmental, in a balanced and integrated manner

Note: This paragraph is of crucial relevance as it opens the door for the future framework convention and also its development protocols to include international tax policies in the social, cultural, commercial, economic and humanitarian fields. The opportunity and need for these mentions was insistently highlighted by Dr. Eva Andrés, within the framework of the Ad-Hoc Committee held at the United Nations headquarters in New York, finally achieving its adoption (<https://www.rieeel.com/index.php/rieeel/announcement/view/12>)

Therefore, from a legal perspective of codification and progressive development of public international law, we advocate that the future final text of a UN tax convention includes a holistic vision that addresses the substantive aspects derived from human rights and social,

economic, environmental and cultural rights. In this way, the ad hoc committees in charge of drafting it will not distort or violate the current mandate of the United Nations.

Furthermore, as we explained in the editorial article of this same issue (06) of this Review, all the substantive aspects of the UN new tax convention must be recorded, otherwise the States cannot know the scope of the convention and what their commitments are.

1.5 PROPOSAL OF SUBSTANTIVE ASPECTS OF THE UN TAX CONVENTION :

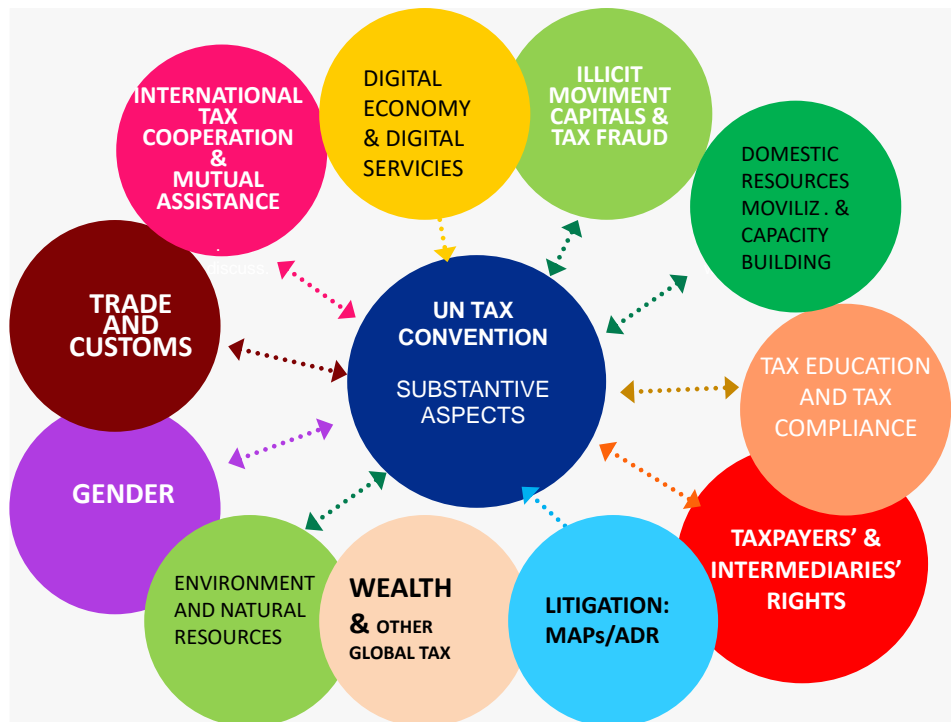
The substantive aspects of the UN Tax convention that we suggest are summarized and visually represented in the full-page figure of the next page (r1.9).

The respective formulations of how the Tax Convention could be drafted for each of these aspects can be seen in [Andres, E., Akamba, M., Nicoli, M., & Owens, J. \(2022b, https://www.rieel.com/index.php/rieel/article/view/28\)](https://www.rieel.com/index.php/rieel/article/view/28).

1.6 ABOUT THE DEVELOPMENT PROTOCOLS OF THE FUTURE UN TAX CONVENTION ON INTERNATIONAL TAX COOPERATION

Regarding the Development Protocols of the UN TAX CONVENTION, following our previous publications, we consider the following possibilities:

1. PROTOCOL FOR INTERNATIONAL TAX COOPERATION: TAX ADMINISTRATION 3.0, DIGITIZATION OF TAX ADMINISTRATIONS, ROBOTICS AND CYBERSECURITY, RISK MANAGEMENT PROCESSES, AND AI APPLIED TO TAX ADMINISTRATIONS
2. PROTOCOL FOR INTERNATIONAL TAX COOPERATION PROTOCOL ON DOMESTIC AND INTERNATIONAL TAXPAYERS' RIGHTS. TOWARDS A NEW GLOBAL CHARTER ON GLOBAL TAXPAYERS' RIGHTS AND GUARANTEES.
3. PROTOCOL FOR THE DEVELOPMENT OF INTERNATIONAL TAX COOPERATION ON TAXATION OF DIGITAL ECONOMY FOR HIGHLY DIGITIZED AND NON-DIGITIZED BUSINESSES AND PROTOCOL FOR GLOBAL TRANSFER PRICING REGULATION.
4. PROTOCOL ON INTERNATIONAL TAX COOPERATION FOR A NEW SOCIAL CONTRACT ON TAXATION AND GENDER, CONSIDERING GENDER TAX POLICIES AS CRUCIAL TO REDUCE SOCIAL AND ECONOMIC DISPARITIES IN GENDER DISCIPLINE.
5. PROTOCOL FOR INTERNATIONAL TAX COOPERATION AND GLOBAL TAX GOVERNANCE, GOOD GOVERNMENT, GLOBAL TAX COMPLIANCE POLICIES, MORALITY, AND TAX EDUCATION.
6. PROTOCOL FOR INTERNATIONAL JUDICIAL COOPERATION AND THE FIGHT AGAINST INTERNATIONAL TAX FRAUD AND AGGRESSIVE TAX COMPETITION.
7. PROTOCOL FOR THE INTERNATIONAL TAX COOPERATION ON TAX LITIGATION TRANSBORDER MATTERS (MAPS/SETTLEMENTS & ADR)
8. PROTOCOL FOR THE INTERNATIONAL TAX COOPERATION ON ENVIRONMENTAL TAXATION AND EXTRACTIVE SECTOR



1. Int.Tax Coop-Mutual Assistance/AI -ATs	•Administrative Tax Cooperation and Mutual Assistance: Including the digitalization & Artificial Intelligence of tax Administrations 3.0.
2. Digital Economy	•Digital economy taxation; cross-border services taxation, and global transferpricing policies.
3. Illicit mov. Capitals/Fraud	•Illicit capital movements and International tax fraud
4. Capacity Building	•Domestic resources mobilization and capacity Building.
5. Tax Education	•Tax Education, Tax Compliance and Artificial Intelligence.
6. Taxpayers'	•Human Rights: Taxpayers' and intermediates' Rights
7. Trade & customs	•Trade and Customs International cooperation tax policies.
8. Environmental taxation	•Environmental international cooperation tax policy, Extractive activities. Natural resources
9. Gender	•Gender International cooperation tax policy.
10 Litigation	•Litigation on transborder tax matter (MAPs and ADR)
11. Wealth	•Wealth international TAX cooperation tax policy
12. Global tax forms	•Other forms of global taxation (big treasures)

2. TAX EDUCATION AND TAX COMPLIANCE

This section aims to emphasize the significance and importance of tax education and tax compliance systems, improved with the use of artificial intelligence, as a key piece of the new global architecture of global tax governance, towards a New Global Tax Order.

2.1 HYPOTHESIS:

To build the narrative of our arguments, we will start from the following hypotheses:

1. Tax Education and voluntary compliance are crucial policy making in: a) The construction of modern, advanced and digitalized national tax systems; b) The mobilization of domestic resources, c) The effectiveness, efficiency and justice of international tax cooperation relations, and d) Avoiding and preventing illicit movements of capitals and helping against the international tax fraud.
2. Tax Education and voluntary compliance systems participate in a holistic nature together with a wealth of humanitarian, social and cultural subjects, such as health, gender, taxpayer rights, the environment, etc., all of them pieces. Foundations for the design of the new architecture of international tax cooperation and global tax governance relations.
3. Tax education and voluntary compliance systems enhanced by the use of artificial intelligence are policy making, which, in accordance with the provisions of the previous sections, should be included as one of the substantive aspects of a new tax convention on international tax cooperation, as well as in the development protocols.

2.2 PROPOSAL FOR DRAFTING AN ARTICLE ON TAX EDUCATION AND TAX COMPLIANCE, INCLUDING THE UN TAX CONVENTION

Below we transcribe the proposal for drafting a possible article - on tax compliance and tax education - that could be incorporated into a framework agreement on international tax cooperation and global tax governance. ([Andrés, Akamba, Nicoli, & Owens, 2022a, 2022b](#)).

FRAMEWORK AGREEMENT ON INTERNATIONAL TAX COOPERATION, TRADE AND GLOBAL TAX GOVERNANCE.

Proposal

Article 14

Cooperation in Fiscal Education and Tax Compliance

1. The parties undertake to promote a new tax/fiscal culture in a climate of reciprocity, help and understanding between all the subjects involved: citizens, taxpayers, tax administrations and tax advisors, States, international agents and the rest of the stakeholders.
2. The parties assume the role of tax education and tax compliance as inspiring taxation principles, being part of a new international tax agreement on international tax cooperation and global tax governance, following the last generation treaties with a holistic vision.
3. The parties will promote social impact policies at a regional, national and international levels for the establishment and reinforcement of tax education and teaching in the tax/fiscal fields.
4. The parties will take the necessary measures to promote and, where appropriate, encourage a new culture of tax education and voluntary compliance as essential instruments to achieve human rights in tax justice within the framework of global tax governance, also with the objectives of reducing and avoid all forms of tax evasion, avoidance and fraud; promoting the increase the tax collection as well as the mobilization of national and international resources.
5. The parties agree to strengthen the figure of the new culture of tax education as a necessary instrument that will bring positive consequences to make other sustainable development objectives effective, such as objective 10 of the SDGs (reduction of inequality within and between countries (Indicator 10.4); Strengthen the mobilization of domestic resources, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection (Indicator 17.1), The "Proportion of the national budget financed by domestic taxes" (Indicator 17.1.2), etc. and to achieve the goals of the Addis Agenda Ababa, where it can be read that the mobilization of internal resources is above all generated by economic growth.
6. The parties will cooperate in the exchange of technology, computer systems, good practices and any type of assistance in tax education and methods of voluntary compliance with tax regulations.
7. The parties will strengthen the monitoring of tax education and tax compliance systems to promote voluntary compliance with tax obligations by taxpayers and intermediaries in the field of national and international taxation, taking into account the initiatives of the organization's international ones, such as those developed by the OECD, the IMF, among others, as well as regional ones such as the EU.

8. The States should promote the Tax Compliance Systems from "Enhanced Relationship" to "Cooperative Compliance" following the international Forums and international regulations and recommendations: Cooperative Tax Compliance Framework: 2002. The Forum of Tax Administration (FTA); (2006) Final Declaration of Seoul; (2007) Communicated of Cabo, (OECD) "Study into Role of Tax Intermediaries"; (2009) OECD. Communicated of Paris. "Experiences and Practices of Eight"; (2009) OECD "General Administrative Principles". (2009) "Corporate Governance and Tax Risk Management"; (2010) OECD. "Tax compliance and Tax Accounting Systems"; OECD (2010b). Tax Compliance and Tax Accounting Systems. Forum on Tax Administration: Information Note. April 2010; OECD (2010c). Understanding and Influencing Taxpayers' Compliance Behavior. Forum on Tax Administration: Small/Medium Enterprise (SME) Compliance Subgroup. Information Note. November 2010; International Monetary Fund (IMF) (2015). Current Challenges in Revenue Mobilization: Improving Tax Compliance. IMF, Washington, D.C.; OECD (2016) Report Cooperative Tax Compliance. Building better tax control frameworks; OWENS/LEIGH (eds.). (2021) Cooperative compliance; (2022) OECD "Cooperative compliance: a framework; OECD (2022) Building Tax Culture, Compliance and Citizenship, 2002, A global source Book on Taxpayer Education, and especially The OECD International Compliance Assurance Program (ICAP)(2021), etc.

Article 15

Cooperation in digitalization of tax administrations and compliance risk management systems

1. The parties adopt the commitment to promote the digitization of tax administrations within the framework of the new electronic administrations.
2. The parties announce their commitment to take on three simultaneous challenges on the digitization of tax administrations:
 - a) To create policies to address new digital business models and financial instruments in a global context.
 - b) To adapt administrative processes and procedures to take advantage of promising digital technologies.
 - c) To promote the path of big data analytics supplemented by machine learning to get benefits in reducing all forms of noncompliance including fraud, enhancing cybersecurity, secured systems and cooperative compliance.
3. The parties assume the commitment to contribute towards the digitization of tax administrations, with particular emphasis on developing countries, as an instrument to achieve the following goals:
 - a) Increased efficiency and effectiveness in tax collection and management systems with consequent cost savings.
 - b) Streamlining tax systems and procedures and immediacy of tax procedures and actions.
 - c) Reduction tax fraud and tax evasion.
 - d) Increased control with particular emphasis on the control of international tax planning operations and aggressive tax planning.
 - e) Increase in national and international tax cooperation about the exchange of tax information and other forms of tax cooperation.
 - f) Reduction of the tax gap.
 - g) Simplification of tax systems and processes.
 - h) Modernization of tax administrations with the incorporation of new extensive data analysis systems, electronic invoices (implement e-invoicing), or other systems such as the Public Digital Bookkeeping System of Brazil (with electronic documents: NF-e; NFS -e; CT-e; NFC-e and MDF-e and some ancillary obligations), design of algorithms and virtual intelligence, blockchain, etc., taking into account the risks of these digitization processes of the Tax Administrations, as well as the protection of the guarantees and rights of taxpayers and other subjects involved.
 - i) Reduction of the internal and external risks of the Tax Administrations through the introduction of Tax Risk Management systems for Tax Administrations and compliance risk management processes.
 - j) Increased security and cybersecurity in big data and general tax management processes by tax administrations
 - k) Increase in Tax Justice (income redistribution, progressive taxation systems, adjustment to the principles of economic capacity, legality, tax equality, non-administrative arbitrariness, etc.).
 - l) Increased trust between taxpayers and tax administrations and application of the principles of transparency, proportionality, prudence, legal and administrative certainty in the processing and use of data and the direction of non-discrimination.
 - m) In general, improvement of global tax governance.
4. Protection of the Taxpayers' Rights and guarantees: The parties agree that protection must be provided to taxpayers, intermediaries, and related parties in the process of digitalization of the administrations, whose rights and guarantees must be incorporated not only in the legislative framework but also collected and respected at the executive and administrative level of application of national and international law for global tax governance.
5. The parties assume to cooperate for exchange and transfer of technology, capacity-building programmes, technical training programs, digital networks, promotion of support through offices, as well as on all kind of mutual assistance for the digitalization of the tax administrations.
6. The parties assume to cooperate on cyber security and cyber intelligence processes of the tax administrations.
7. The parties agree to depth on the application of:
 - a) Tax cooperative compliance programs" for taxpayers, intermediaries, and stakeholders in general, in their relations and obligations with the tax administrations (article 14) and,
 - b) Tax risk management processes and/or compliance risk management processes for the tax administrations to avoid the internal and external tax administrations risks, strengthening the tax compliance systems/models created by international organizations; Tax Administrations, international associations, etc., such as: - OCDE (2004) Compliance Risk Management: managing and improving tax compliance; - EUROPEAN COMMISSION (2006). Risk Management Guide for Tax Administrations. The

European Commission's Taxation and Customs Union Directorate General. 1.02, February 2006; - EUROPEAN COMMISSION (EC) (2010). Compliance Risk Management. Guide for Tax Administrations. Fiscalis Risk Management Platform Group; EUROPEAN COMMISSION. THE DIGITAL ECONOMY AND SOCIETY INDEX (DESI). <https://ec.europa.eu/digital-single-market/en/desi>; - EUROPEAN COMMISSION. (2018). Digital Tax Package, NOVE. <https://nove.eu/wpcontent/uploads/2018/03/NOVE-Note-on-Digital-Taxation.pdf> ICAEW. (2016); - IOTA. Tax Digitalization: international perspectives. <https://www.icaew.com/en/technical/technology/technology-and-the-profession/digitalization-of-tax-international-perspectives> IOTA's e-book. 2016 - Revised Kyoto Convention; ISO 31000 Risk Management. A complete guide (by G. Blokdyk); HMRC (2007). HMRC Approach to Compliance Risk Management for Large Business. March 2007. [Online]. (URL: <http://www.hmrc.gov.uk/lbo/riskupdate.pdf>); AUSTRALIAN TAXATION OFFICE (ATO) (2009) Compliance Program 2008-2009. [Online]; - ATO (2021) Practical compliance guideline; - The OECD International Compliance Assurance Program (ICAP) (2021), - (2022) Guide to digitalization of revenue authorities, plan of the group on Digitalization and other opportunities to improve tax administration of the International Tax Cooperation Committee of the United Nations (E/c.18/2022/CRP.33), etc.

2.2.1 DEMONSTRATION OF THE VERACITY OF THE HYPOTHESES

Below we proceed to develop in a synoptic manner the compendium of reasons that demonstrate the certainty of the previous hypotheses, and advise including tax education and voluntary tax compliance, improved with the use of artificial intelligence, among the substantive aspects of the UN tax convention.

1. Holistic dimension: recognized in Resolution 78/230 of the UN General Assembly and report 75/230 of the UN Secretary General.
2. Protection of the Right to Education as a Human Right recognized among the rights of the international public order. Protection of taxpayers' rights and guarantees
3. Protection of cultural rights, recognized in the Charter of the United Nations
4. Efficiency and effectiveness of tax management and collection
5. Mobilization of internal resources
6. Fight against illicit capital movements and international tax fraud
7. Financing sustainable development and compliance with sustainable development agendas: -The UN 2030 Agenda for Sustainable Development; The Addis Ababa Action Agenda, - The new agenda on Sustainable development (future sustainable development summit of 2025), and others agendas.
8. Towards a Global Justice



2.2.1.1 Holistic dimension: recognized in Resolution 78/230 of the UN General Assembly and report 75/230 of the UN Secretary General.

Tax education and tax compliance policies (enhanced by AI) are subjects that have a holistic nature and that, in our opinion, should be included in the new UN tax convention due to their important repercussions, as we discuss below.

2.2.1.2 Protection of the Right to Education as a Human Right recognized among the rights of the international public order. Protection of taxpayers' rights and guarantees

Tax Education finds its ancestors in the Right to Education recognized in the sources of International Public Law, especially in article 26. 1 and 2 of the Universal Declaration of Human Rights, adopted by Resolution of the United Nations General Assembly 217 A (III), on December 10, 1948. With regard to the scope of European Union law, it is worth mentioning article 14 of the European Charter of Fundamental Rights and the European Convention on Human Rights, whose articles provide provisions for the defense of the rights and guarantees of taxpayers (García Caracuel, M., Bosch Cholvi, J.L. 2023). Also in European Union law, among the soft law regulations, we can find contributions such as, for example: The European taxpayer code model of 2016 (European Commission and Directorate-General for Taxation and Customs Union, 2016); TAXEDU: initiative of the European Parliament and the European Commission; EURO Social II (2015) Tax Education Network of Latin America and the European Union (REF) (European Commission cooperation programme) and the following phase EUROsociAL+ which constitutes the third phase of the EUROsociAL programme and follows up on the achievements of previous phases through a clearly results-oriented approach and whose objective is to contribute to modifying public policies to improve social cohesion through learning and exchange of experiences between peers of homologous institutions in both regions.

A good tax education system within the framework of good tax governance should make use of artificial intelligence applied to the policies included in a tax education system, for example:

- a) strengthening and developing voluntary tax compliance cooperation relationships. We highlight the relevance of some soft law documents such as, for example, The OECD International Compliance Assurance Program (ICAP) ([OECD, 2021](#));
- b) Incorporation of policies to promote, protect and develop the rights and guarantees of taxpayers;
- c) Analysis and study of the relationship between taxation and morality,
- d) Information, assistance and dissemination of information policies for taxpayers, among others, which we highlight in the following synoptic table. etc.

Artificial Intelligence: Financial and Tax Compliance Education	
Application of ARTIFICIAL INTELLIGENCE	<ul style="list-style-type: none">• Improvement in the databases and analysis of tax documentation.• Improvement in the making of claims, complaints, suggestions, as well as in responses to administrative requirements of any nature (commercial, tax, administrative, etc.)• Application of artificial intelligence in all phases of the risk management processes of tax administrations that have to do with external risks on the degree of tax compliance of taxpayers and intermediaries.• Improvement in search engines in tax bases of legislation, doctrine and jurisprudence.• Improvement, refinement and expansion of voluntary compliance systems in a broad sense.
Within the framework of TAX EDUCATION²	<ul style="list-style-type: none">• Improvement in computer systems for tax awareness and education.• Improvement and systematization in taxpayer advice procedures, which may include tax consultations and tax planning.• Improvement and assistance in decision-making and savings of choice.• Improvement in litigation according to ordinary procedures and extraordinary resolution of tax conflicts• Creation and systematization of computerized databases for responses on the resolution of tax conflicts in administrative, economic-administrative and contentious-administrative proceedings, etc.

In our opinion, these issues are of fundamental importance within the framework of the relations of the new infrastructure of international tax governance and international tax cooperation and should therefore be included both in the new framework agreement on international tax cooperation (among its substantive aspects), and in a new PROTOCOL ON INTERNATIONAL TAX COOPERATION AND GLOBAL TAX GOVERNANCE, GOOD GOVERNANCE, GLOBAL TAX COMPLIANCE POLICIES, MORALITY AND TAX EDUCATION.

² See also: Andrés-Aucejo (2021c), Bustello (2023), Guerrero Ros (2023), OECD (2023), Serrano Antón (2023), Aggarwal (2024), Daza Mercado (2024), Deloitte (2024), KPMG (2024) and Localret (2024) for more information.

2.2.1.3 Protection of cultural rights, recognized in the Charter of the United Nations

Article 1, paragraph 3 of the UN Charter states: *“The purposes of the United Nations are: 3. To achieve international cooperation for the solution of international problems of an economic, social, cultural or humanitarian character...”* Therefore, considering the UN Charter, international collaboration is essential for resolving cultural issues, which is easily extrapolated to the tax field.

It is worth noting that in World Bank reports, developing countries move in a range of between 10 and 20 percent in terms of the volume of a country's income from tax collection. And even in some countries below 10 percent. This means that there is a very pressing lack of tax revenue to meet public needs. Of course, the factors that influence this are multiple, such as the lack of modern and digitalized tax administrations; the increase in national and international tax fraud, etc., but also the lack or absence of tax culture necessary for taxpayers to make their tax contributions voluntarily.

Tax education has a very important CULTURAL component, in favour of the improvement of tax systems. Hence, it must be incorporated into the framework of the international tax cooperation agreement, its development through a protocol for everything we are developing being highly advisable.

2.2.1.4 Efficiency and effectiveness of tax management and collection

From the perspective of States (national perspective), tax education and voluntary tax compliance are key aspects to improve tax management and increase tax collection by States. From the international perspective, tax education and voluntary tax compliance, enhanced using artificial intelligence, are also important instruments to promote administrative cooperation and mutual assistance in tax matters, to produce significant improvements in tax management systems, exchange of tax information, exchanges of good practices, capacity development systems and, in general, an increase in tax collection through international tax assistance.

2.2.1.5 Mobilization of internal resources

“Taxation and international tax cooperation are crucial tools to developing countries can mobilize resources for investment, however, substantial gaps in raising tax revenues persist between developed and developing countries. Strengthening tax systems has emerged as a key development priority both in the 2030 Agenda and the Addis Agenda (...). Tax policy and international tax cooperation play a key role on financing the United Nations sustainable developing goals (SDG)” (Owens, J., Lennard, M. and Andrés-Aucejo, E., 2021a, 2021b).

The resolution of the Second Committee of the United Nations of 15 November 2023 states: The need for the international tax system to have sufficient flexibility and resilience to ensure equitable results as technology and business models and international tax cooperation landscapes evolve must be considered.

2.2.1.6 Fight against illicit capital movements and international tax fraud

Tax Education and voluntary tax compliance also play a key role in the fight against illicit capital movements, undermining of imputable tax bases, double non-taxation and tax infrastructure.

It is true that since the last decade of the 20th century and since this first quarter of the 21st century, especially after the crisis of 2009-13, there has been a determined and radical movement by international agents towards international tax cooperation due to the constant

increase in cross-border transactions and the internationalization of financial instruments in a globalized world. This has been attempted to be addressed by the OECD, for example with the OECD BEPs PLAN and the inclusive platform, and other instruments of international and regional organizations, such as the Financial Action Task Force (FATF), the UN Convention against Corruption (UNCAC), the UN Office on Drugs and Crime (UNDOC), the Council of Europe Criminal Law Convention on Corruption, the OECD Convention on Combating the Bribery of Foreign Public Officials in International Business Transactions, the Standard for Automatic Exchange of Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum) and exchange of custom authorities information, the World Bank and the IMF prescriptions, amongst others, to detecting, tracking, and preventing illicit financial flows and every action and all kinds of actions aimed at money laundering, tax crimes and corruption, towards to the overall global transparency framework, with the cooperation of the stakeholders: competent authorities, public bodies, financial institutions and designated nonfinancial businesses and professionals. In particular, the parties will work for further facilitation of inter-agency Cooperation and exchange between authorities, using the sources available to tax administrations and FIUs and the use of new technologies. ([art. 11.3 of the “General Agreement on International Tax Cooperation, Trade and Global Tax Governance”](#), [Andres, E., Akamba, M., Nicoli, M., & Owens, J., 2022b](#)).

However, problems of this nature persist. Hence, besides these instruments and besides the BEPs plan, whose main objective is the fight against international tax fraud (base erosion and profit shifting), but not international tax cooperation, we believe that these instruments should be complemented by international tax policies of International Tax Cooperation. In this sense, tax education and voluntary tax compliance policies, together with well-arbitrated global transfer pricing policies, will be of great help in the fight against illicit capital movements. That is another reason why we advocate that they be included in the articles of the new UN tax convention and in a development protocol.

2.2.1.7 Financing sustainable development and compliance with sustainable development agendas: -The UN 2030 Agenda for Sustainable Development; The Addis Ababa Action Agenda, - The new agenda on Sustainable development (future sustainable development summit of 2025), and others agendas.

Being desirous of contributing to achievement of the sixteen sustainable development goals (SDGs) of the United Nations 2030 Agenda and the future ones targets (twi 2050; EU 2050; 2063 African Union Agenda, etc.), as well as to the achievement of the Addis Ababa Action Agenda objectives; the Doha Declaration; the Monterrey consensus, and being desirous of contributing with the United Nations, the International Monetary Fund, the World Bank and the OECD, which conforming the platform for international fiscal cooperation, as well as with the rest of stakeholders and states involved in these issues. Highlighting the necessity to make positive efforts to ensure that the developing countries maximize their possibilities of development through good and financial policies inspired by international cooperation and good global governance, that prevents aggressive unilateral measures, promoting inclusive frameworks for international tax cooperation (no one behind). ([PREAMBLE of the “General Agreement on International Tax Cooperation, Trade and Global Tax Governance”](#), [Andrés-Aucejo, Akamba, Nicoli, & Owens, 2022a, 2022b](#)).

Tax education and tax compliance also provide unquestionable support for the materialization of international sustainable development financing agendas such as, for example, the Addis Ababa Action Agenda, the 2030 Agenda for Sustainable Development Goals, the Monterrey Consensus or the Doha Declaration, among others ([Andrés-Aucejo, E. 2023. Fiscal Policies for Sustainable Development in Ukraine](#)). In particular and in relation to the UN 2030 Agenda, as we have stated, tax education would be of great service to the

achievement of Sustainable Development Goals number 1, 4, 10, 16, 17, etc., with special emphasis on the need to eradicate poverty, reduce inequalities, and strengthen tax systems. While tax education and voluntary compliance provide invaluable assistance to the cause of domestic resource mobilization, this means that the domino effect would positively affect the financing of all sustainable development goals.

The parties agree to strengthen the figure of the new culture of tax education as a necessary instrument that will bring positive consequences to make other sustainable development objectives effective, such as objective 10 of the SDGs (reduction of inequality within and between countries (Indicator 10.4); Strengthen the mobilization of domestic resources, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection (Indicator 17.1), The “Proportion of the national budget financed by domestic taxes” (Indicator 17.1.2), etc. and to achieve the goals of the Addis Agenda Ababa, where it can be read that the mobilization of internal resources is above all generated by economic growth ([Article 14 of the “General Agreement on International Tax Cooperation, Trade and Global Tax Governance”](#), [Andrés, Akamba, Nicoli, & Owens, 2022a, 2022b](#)).

Finally, among the objectives and goals of the United Nations 2030 Agenda, Tax education, from our point of view, could also be immersed in the goals of objective number 4 of the United Nations 2030 Agenda, so that, among the edges of this Right to education, there is education as an instrument to achieve other sustainable development goals of the 2030 Agenda. In this sense, it is about projecting education towards the purposes of the tax system and voluntary compliance by taxpayers.

Note: on these particulars, see the extraordinary issue of the Journal of Education and Law, entitled: No. 1 Extraordinario (2021): Educación superior, derechos humanos y objetivo de desarrollo sostenible nº 4 (Educación) en el contexto de la internacionalización de la educación superior (<https://revistes.ub.edu/index.php/RED/issue/view/2652>)

2.2.1.8 Towards a Global Justice

The last trends on international economic and tax governance highlight the relevance of the international tax cooperation tax policies to achieve a new social and economic global order. The Resolution 67/289, adopted by the General Assembly on the 9th of July 2013, refers to the role of the United Nations in global economic governance. In the recent years, both, intergovernmental and non-intergovernmental organizations are including the global tax issues in their action’s agendas: International cooperation and global tax governance are becoming crucial vectors in the new global order ([Andrés-Aucejo, E., 2018 The Global Tax Model](#)).

Tax education is undeniably a crucial tool for fostering equilibrium and a climate of cooperation, understanding, and collaboration with third states and developing nations, thereby advancing the culture of "no one behind" ([OWENS, Jeffrey, LENNARD, Michael, & ANDRÉS-AUCEJO, Eva, 2021a, 2021b](#)), which, about our specific topic, can be briefly summarized as follows:

Highlighting the necessity to make positive efforts to ensure that the developing countries maximize their possibilities of development through good tax and financial policies inspired by international cooperation and good global governance, that prevents aggressive unilateral measures, promoting inclusive frameworks for international tax cooperation (no one behind).

Extracted from [PREAMBLE of the “General Agreement on International Tax Cooperation, Trade and Global Tax Governance”](#) ([Andrés, Akamba, Nicoli, & Owens, 2022a, 2022b](#)).

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