Editorial

Human, Social and Environmental Rights & Tax Compliance

The ninth issue (Volume 5) of the Review of International and European Economic Law brings together work on human, social and environmental rights and the legal frameworks that shape economic activity. Its contributions address taxation, public authority, investment, business responsibility and digital markets from international, European and national perspectives.

The Special Article by Jorge Witker examines economic, social, cultural and environmental rights as a legal framework for the transition to circular production systems in emerging countries. By setting out foundations for circular economic law, it connects rights protection with the ways production systems are organized and transformed.

The Articles section opens with two contributions on rights and public authority. Gloria Ramos-Fuentes and Patricio Masbernat examine human rights and taxation through the relationship between rights and duties. Fernando Salazar considers how international public order shapes the foundations, scope and limits of transnational human rights protection.

The issue then turns to financial and cross-border regulatory questions. Michael I. C. Nwogugu analyzes GDRs and ADRs, portfolio-management risks, and related legal, compliance and international political economy issues. Maria E. Huse examines ownership and control in cross-border acquisitions under European Union sanctions. The remaining articles address business responsibility and digital markets. Patricio Valdes-Fuentealba and Patricio Masbernat discuss compliance and due diligence in business and human rights in Chile. Nwogugu's article on human-computer interaction, trust at scale and network effects examines real-estate platforms, including REWs, MLS and RCRS, as policy-transmission mechanisms. Together, these contributions consider how financial structures and regulatory frameworks shape legal exposure across and extend the issue's discussion of compliance to corporate practices and the digital systems through which markets operate.

Taken together, the contributions invite readers to consider how rights, duties and regulatory choices interact across different economic settings. RIEEL is pleased to present this issue and thanks its authors and readers for contributing to the ongoing discussion of international and European economic law.