

Special Article

Jeffrey Owens and the new architecture of contemporary “Tax & Good governance” in the 21st century and beyond



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KEYWORDS:

Jeffrey Owens; global tax governance; OECD; Governance; tax transparency; Tax Policy and Administration.

ABSTRACT:

This article offers a scholarly assessment of Professor Jeffrey Owens' intellectual and institutional contributions to contemporary tax law and tax governance, written on the occasion of his retirement from formal academic leadership and as director of the Vienna Center for Global Tax Policy. Rather than treating Owens simply as a prolific author or a senior civil servant, the article argues that his significance lies in the unusual combination of roles he has embodied for more than five decades: economist, senior international civil servant, architect of taxation and good governance, tax compliance and public intellectual on tax transparency, theorist of tax dispute prevention, and advocate of a model to combat international tax fraud and cross-border money laundering through enhanced international tax cooperation within a more inclusive and comprehensive framework.

The article reconstructs the main phases of his trajectory, from his early OECD work on comparative tax systems and fiscal reform, through his leadership of the OECD Centre for Tax Policy and Administration, to his post-OECD period at the WU Global Tax Policy Center and his collaborations with other international organizations such as the United Nations, the World Bank, the Inter-American Development Bank, with other regional organizations: EU, CIAT, ATAF, etc. and with the tax administrations of the States around the world.

It is argued that Owens's oeuvre should be read as a continuous attempt to reconcile efficiency, administrability, transparency, legitimacy, and international coordination under changing conditions of globalization. Particular attention is paid to his collaboration with Eva Andrés-Aucejo and other authors in the Review of International and European Economic Law (RIEEL), especially the project on a general agreement on international tax cooperation, trade and global tax governance and the latter works on a global tax legal order from a holistic perspective. These writings are examined not as peripheral essays, but as a late-career culmination of themes that had been developing throughout Owens's earlier work: multilateralism, administrative cooperation, dispute prevention, tax compliance, institutional design, good government and the modernization of tax governance. In that sense, Owens's later scholarship moves beyond technocratic coordination and toward a broader constitutional imagination for international economy and tax law. The article concludes that Jeffrey Owens's legacy lies not only in the technical refinement of international tax policy, but also in expanding the horizon of what global tax governance can aspire to become.

PALABRAS CLAVES:

Jeffrey Owens;
gobernanza fiscal
global; OCDE;
gobernanza;
transparencia fiscal;
política y
administración
tributaria..

RESUMEN:

Este artículo ofrece una evaluación académica de las contribuciones intelectuales e institucionales del profesor Jeffrey Owens al derecho tributario y la gobernanza económica fiscal contemporáneas, con motivo de su jubilación de la docencia universitaria y como director del Centro de Viena para la Política Fiscal Global. En lugar de considerar a Owens simplemente como un autor prolífico o un alto funcionario, el artículo argumenta que su importancia radica en la singular combinación de roles que ha desempeñado durante más de cinco décadas: economista, alto funcionario internacional, artífice de la nueva buena gobernanza tributaria, experto en cumplimiento tributario y en materia de transparencia fiscal, teórico/práctico de la prevención de litigios fiscales y defensor de un modelo para combatir el fraude fiscal internacional y el blanqueo de capitales transfronterizo mediante una mayor cooperación fiscal internacional dentro de un marco más inclusivo e integral. El artículo reconstruye las principales fases de su trayectoria, desde sus inicios en la OCDE trabajando en sistemas tributarios comparados y reforma fiscal, pasando por su liderazgo en el Centro de Política y Administración Tributaria de la OCDE, hasta su etapa posterior a la OCDE en el Centro de Política Tributaria Global de la WU y sus colaboraciones con otras organizaciones internacionales como las Naciones Unidas, el Banco Mundial, el Banco Interamericano de Desarrollo, otras organizaciones regionales como la UE, el CIAT y el ATAF, y con las administraciones tributarias de los Estados de todo el mundo.

Se argumenta que la obra de Owens debe interpretarse como un intento constante de conciliar la eficiencia, la transparencia, la legitimidad y la coordinación internacional en el contexto cambiante de la globalización. Se presta especial atención a su colaboración con Eva Andrés-Aucejo y otros autores en la Revista de Derecho Económico Internacional y Europeo (RIEEL), en particular al proyecto sobre un acuerdo general de cooperación tributaria internacional, comercio y gobernanza tributaria global, y a sus trabajos sobre un ordenamiento jurídico tributario global desde una perspectiva holística. Estos escritos se analizan no como ensayos secundarios, sino como la culminación, en la última etapa de la carrera de Owens, de temas que se habían ido desarrollando a lo largo de su obra anterior: multilateralismo, cooperación administrativa, prevención de controversias, cumplimiento tributario, diseño institucional, buen gobierno y modernización de la gobernanza fiscal. En este sentido, la obra posterior de Owens trasciende la coordinación tecnocrática y se orienta hacia una visión constitucional más amplia de la economía internacional y el derecho tributario. El artículo concluye que el legado de Jeffrey Owens reside no solo en el perfeccionamiento técnico de la política fiscal internacional, sino también en la ampliación del horizonte de lo que la gobernanza fiscal global puede llegar a ser.

MOTS CLES :

Jeffrey Owens ;
gouvernance fiscale
mondiale ; OCDE ;
gouvernance ;
transparence fiscale ;
politique et
administration fiscales.

RESUME :

Cet article propose une analyse critique des contributions intellectuelles et institutionnelles du professeur Jeffrey Owens au droit fiscal contemporain et à la gouvernance budgétaire, à l'occasion de son départ à la retraite de l'enseignement universitaire et de la direction du Centre viennois de politique fiscale mondiale. Plutôt que de le réduire à un simple auteur prolifique ou à un haut fonctionnaire, l'article soutient que son importance réside dans la combinaison unique des rôles qu'il a endossés pendant plus de cinquante ans : économiste, haut fonctionnaire international, architecte de la fiscalité et de la bonne gouvernance, expert en conformité fiscale et intellectuel engagé sur la

transparence fiscale, théoricien de la prévention des litiges fiscaux et défenseur d'un modèle de lutte contre la fraude fiscale internationale et le blanchiment d'argent transfrontalier grâce à une coopération fiscale internationale renforcée dans un cadre plus inclusif et global. Cet article retrace les grandes étapes de la carrière d'Owens, depuis ses débuts à l'OCDE où il travaillait sur les systèmes fiscaux comparés et la réforme fiscale, en passant par son poste de directeur du Centre de politique et d'administration fiscales de l'OCDE, jusqu'à son rôle après l'OCDE au Centre de politique fiscale mondiale de l'Université mondiale et ses collaborations avec d'autres organisations internationales telles que les Nations Unies, la Banque mondiale, la Banque interaméricaine de développement, d'autres organisations régionales comme l'UE, le CIAT et l'ATAF, ainsi qu'avec les administrations fiscales de pays du monde entier.

L'article soutient que l'œuvre d'Owens doit être interprétée comme une tentative constante de concilier efficacité, maniabilité, transparence, légitimité et coordination internationale dans le contexte changeant de la mondialisation. Une attention particulière est portée à sa collaboration avec Eva Andrés-Aucejo et d'autres auteurs du Journal of International and European Economic Law (RIEEL), notamment sur le projet d'accord général sur la coopération fiscale internationale, le commerce et la gouvernance fiscale mondiale, ainsi que sur ses travaux sur un ordre juridique fiscal mondial dans une perspective holistique. Ces écrits ne sont pas analysés comme des essais secondaires, mais comme l'aboutissement, dans la dernière phase de la carrière d'Owens, de thèmes développés tout au long de ses travaux antérieurs: le multilatéralisme, la coopération administrative, la prévention des différends, le respect des obligations fiscales, la conception institutionnelle, la bonne gouvernance et la modernisation de la gouvernance fiscale. En ce sens, les travaux ultérieurs d'Owens transcendent la coordination technocratique et s'orientent vers une vision constitutionnelle plus large de l'économie internationale et du droit fiscal. L'article conclut que l'héritage de Jeffrey Owens réside non seulement dans le perfectionnement technique de la politique fiscale internationale, mais aussi dans l'élargissement des perspectives de la gouvernance fiscale mondiale.

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1 INTRODUCTION; 2 FORMATION AND EARLY INTELLECTUAL ORIENTATION; 3 THE DIRECTOR OF THE CENTRE FOR TAX POLICY AND ADMINISTRATION OF OECD (2001-2012): FROM COMPARATIVE ANALYST TO INSTITUTIONAL ARCHITECT; 4 JEFFREY OWENS' SIGNIFICANT PROJECTS; 5 MAIN TOPICS OF HIS SCIENTIFIC WORK; 5.1 TRANSPARENCY, EXCHANGE OF INFORMATION, AND THE ANTI-SECURITY TURN; 5.2 BEPS, MULTINATIONAL ENTERPRISES, AND THE PROBLEM OF LEGITIMACY; 5.3 TAX ADMINISTRATION AS GOVERNANCE: NETWORKS, TECHNOLOGY, AND THE FUTURE STATE; 5.5. THE RESOLUTION OF THE CROSS-BORDER TAX DISPUTES.; 6 THE WU YEARS AND THE LATE NORMATIVE TURN AT THE GLOBAL TAX POLICY CENTER; 7 THE REVIEW OF INTERNATIONAL AND EUROPEAN ECONOMIC LAW AND THE RELEVANCE TO THE CONTEMPORARY INTERNATIONAL TAX COOPERATION OF THE UNITED NATIONS PROCESS; 8 CONCLUSIONS; 9 REFERENCES

1 INTRODUCTION

The retirement of Professor Jeffrey Owens invites a biographical tribute and an analytical reconstruction of one of the most consequential careers in the modern history of international tax cooperation and governance. Owens belongs to a rare category of tax thinkers whose influence cannot be measured solely by article counts, doctrinal interventions, or institutional titles. His work has been formative across several layers of the tax field: comparative tax policy, domestic tax reform, good government and tax fraud, the internationalization of tax administration, the emergence of tax transparency standards, the practical governance of multinational taxation, dispute prevention and arbitration, tax and development debates, digitalization, and, in recent years, proposals for more inclusive forms of international tax cooperation and global tax cooperation.

In his professional career, he has also been the recipient of numerous prestigious distinctions and commendations, including, inter alia, the International Achievement Award from the Lincoln Institute (Cambridge, USA, 1998), recognition by Time Magazine (2002) as one of the ten individuals shaping European business, designation as the fourth most influential figure in the tax world by Tax Business (2009), inclusion among the 21 most influential figures in contemporary taxation by International Tax Review (2010), being named the most influential international tax person of the year by Tax Notes (2012), and his appointment as Companion of the Order of St Michael and St George (2012).

He has held additionally a number of senior and advisory positions across leading international institutions, including serving as Director of the WU Global Tax Policy Center and Professor at the Institute for Austrian and International Tax Law, WU Vienna (2012), Senior Policy Advisor to the Global Vice President Tax at Ernst & Young (2012), Advisor to the European Tax Commissioner (2012), Senior Advisor to UNCTAD (2015), Panel Chairperson of the Technical Advisory Panel at Singapore Management University (2014), and Research Fellow at the International Investment and Tax Council, in addition to being an active member and, in several cases, honorary member of prominent professional and academic associations such as the International Fiscal Association, the International Institute of Public Finance, and the Lincoln Institute of Land Policy.

A proper assessment of Owens must therefore avoid two methodological errors. The first would be to reduce his contribution to the OECD years alone, as if his legacy were exhausted by the managerial success of a major multilateral tax institution. The second would be to isolate his later academic writings from that earlier institutional experience, treating them as detached reflections rather than as the mature synthesis of a long career spent inside and around international tax-making. This article proposes the opposite reading. It argues that Owens's career forms a coherent arc. His early comparative and reform-oriented work established his concern for tax design, tax levels, fiscal neutrality, and administrability. His OECD period translated those concerns into institutional architecture and global coordination. His post-OECD scholarship deepened their normative dimension by asking not merely how tax systems should cooperate, but under what institutional, legal and ethical framework international tax cooperation ought to be organized.

This perspective helps explain why Owens's recent collaboration with Eva Andrés-Aucejo and other researchers at the Review of International and European Economic Law (www.rieel.com) is not accidental. The RIEEL project as a whole, especially its proposals for a comprehensive agreement on international tax cooperation, a global tax legal framework, and UN-centered institutional development, should be interpreted as a culminating phase in which Owens's concern for cooperation acquires an explicitly constitutional and global scope. Therefore, in addition to his involvement in major projects on good tax governance in collaboration with the UN, UNTAC, the World Bank, more than 50 global tax delegations, and other institutions, he decided to join the projects led by Professor Eva Andrés-Aucejo on

International Tax Cooperation and Global Tax Governance, assuming the role of Global Director.

It is important to formulate this point with academic precision. Simplistic claims of direct causal authorship should not be made regarding intergovernmental developments. International institutional processes are multicausal and driven by States. However, it is fully justified to assert that the articles published within the Review of International and European Economic Law (www.rieel.com) corpus anticipated, systematised, and normatively elaborated several of the central themes that now define the debate within the United Nations: encompassing and sweeping international tax cooperation, the need for a more universal institutional framework, the relationship between tax rules and sustainable development, the articulation of substantive and procedural pillars for a framework instrument and its development protocols, the codification and progressive development of international tax law (Andrés-Aucejo, E., Nicoli, M., Akamba, S., Owens, J. (director), 2022; Owens, Jeffrey; Andrés-Aucejo, and Remiro Brotons, 2023; see by these authors 2018, 2020, 2022, 2023, 2024, 2025). Jeffrey Owens' international recognition and his authority have allowed the project to create a new framework agreement for international tax cooperation (first presented at UNIDROIT headquarters in 2018 by rapporteur Eva Andrés-Aucejo and published years later in the Journal of International and European Law to become a reality and be debated within the United Nations framework, following its positive reception by the Second Committee on Macroeconomics of the United Nations General Assembly and later by the General Assembly of the United Nations. (Andrés-Aucejo, 2024b)

A new United Nations Tax Convention on international cooperation in tax matters as an essential pillar of a new Global Tax Order designed through a new International Tax Organization.

Period	Position	Institution / Location	Description
1962–1964	Trainee Accountant	British Steel Corporation, UK	Two-year introductory training in cost accounting and management techniques
1964–1966	Cost Accountant	Tube Investments Ltd., UK	Responsible for costing aluminium products and inventory control
1970–1971	External Tutor	University of Minnesota (Cambridge)	Organised economic and management courses for US students at Cambridge
1971–1972	Tutor in Economics	Queens College, Cambridge University, UK	Prepared students for first-year exams in micro, macroeconomics and international studies
1972	Internal Consultant (Capital Markets)	OECD	Developed models for analysing Euro-currency markets
1973–1980	Economist, Tax Division	OECD	Worked on tax treaties, exchange of information, and comparative tax systems

1980–1990	Senior Economist, Fiscal Affairs	OECD	Focused on transfer pricing, tax policy, and comparative public finance
1984–1990	Senior Lecturer	American University in Paris	Teaching management, microeconomics and public finance
1991–2001	Head of Fiscal Affairs Division	OECD	Led tax policy work within the OECD

2 FORMATION AND EARLY INTELLECTUAL ORIENTATION

Jeffrey Owens's training in economics and law already signaled the interdisciplinary method that would later become one of the hallmarks of his work. Educated in economics and law at the University of Wales and later completing a PhD in economics at Cambridge, Owens developed an approach to taxation that consistently moved between legal structure, economic incentives, public administration, and international institutional design. This dual background helps explain the distinctive tone of his writing: unlike purely doctrinal jurists, he has always been attentive to incentives, compliance costs, administrative feasibility, and the political economy of reform; unlike purely economic policy analysts, he has remained deeply engaged with the institutional and legal forms through which tax norms travel across borders.

Prior to his long-standing career at the Organisation for Economic Co-operation and Development (OECD), Jeffrey Owens developed a solid technical and academic foundation combining practical accounting experience with early teaching roles. He trained as a cost accountant at the British Steel Corporation (1962–1964) and subsequently worked at Tube Investments Ltd. (1964–1966), where he was responsible for product costing and inventory control. This industrial background was complemented by academic engagement at the University of Cambridge, where he served as External Tutor for the University of Minnesota programme (1970–1971) and as Tutor in Economics at Queens College (1971–1972), contributing to teaching in microeconomics, macroeconomics and international studies.

Following this first period, Owens joined the OECD in the early 1970s, initially working as an internal consultant on capital markets, where he developed analytical models to understand Euro-currency markets. This early exposure to financial systems is significant, as it situated his later work on taxation within a broader macro-financial and cross-border context. He subsequently joined the Tax Division as an economist, where he was directly involved in work on tax treaties, exchange of information, and the comparative analysis of tax systems across both member and non-member countries.

During the 1980s, as Senior Economist in Fiscal Affairs, Owens deepened his engagement with core issues that would later define international tax policy, including transfer pricing and comparative public finance. His work during this period contributed to the development of analytical frameworks for understanding the behaviour of multinational enterprises and the structural differences between national tax systems. These themes would later become central to the OECD's work on base erosion and profit shifting (BEPS), as well as to broader debates on tax competition and coordination. In parallel with his early policy career, his academic trajectory continued through his appointment as Senior Lecturer at the American University in Paris (1984–1990).

His early publications reveal a scholar preoccupied with the architecture of tax systems in comparative perspective. Works on tax reform, the taxation of fringe benefits, tax expenditures, tax levels and structures, the treatment of dependent children, local government finance, and Mediterranean and North African tax systems show a sustained

concern with how tax systems embody social choices and administrative constraints. Even in these earlier writings, one finds themes that would later become central: neutrality and distortion, fairness and distribution, the tension between domestic autonomy and international comparison, and the problem of reform in politically heterogeneous environments (Messere & Owens, 1979a, 1979b, 1987a, 1987b; Owens, 1985, 1987, 1988, 1989a, 1989b, 1990, 1993a).

Owens's appointment as Head of the Fiscal Affairs Division in 1991 marked a transition from technical expert to institutional leader. In this capacity, he oversaw the evolution of the OECD's tax policy agenda during a period characterised by increasing globalisation, financial liberalisation, and the early stages of digitalisation. His leadership coincided with growing concerns over harmful tax competition, the need for improved transparency, and the challenges posed by cross-border capital mobility.

What is striking in retrospect is that Owens never wrote as though taxation were merely a domestic technical instrument. Already in the 1990s, his work on globalization, tax incentives for investment, foreign direct investment, and electronic commerce displayed an acute awareness that tax law would increasingly be shaped by cross-border capital mobility, technological change, and the limitations of unilateral regulation (Owens, 1993b, 1993c, 1999b, 2000a, 2001b; Holland & Owens, 2002; Owens & Holland, 1997). That early recognition matters because it positioned him intellectually for the great transformation of international tax policy that would accelerate in the following decades.

3 THE DIRECTOR OF THE CENTRE FOR TAX POLICY AND ADMINISTRATION OF OECD (2001-2012): FROM COMPARATIVE ANALYST TO INSTITUTIONAL ARCHITECT

Any analytical account of Owens's contribution must pay central attention to this OECD period. His long service at the OECD, culminating in his tenure as Director of the Centre for Tax Policy and Administration from 2001 to 2012, placed him at the institutional core of multilateral tax policy during a decisive era. Yet it would be a mistake to view this period only in bureaucratic terms. Owens was not merely administering an existing architecture; he was helping to reshape the scale, scope, and outward orientation of the OECD, reconstructing the OECD's fiscal area and creating the pillars and foundations of the current one.

The OECD years revealed his characteristic ability to combine technical detail with strategic institution-building. His work from this period and immediately thereafter engages with harmful tax competition, tax treaty disputes, transparency and exchange of information, the relationship between tax administrations and taxpayers, and the future role of tax authorities in a globalised and digital environment (Owens, 1998a, 2002, 2008b, 2009b, 2010a, 2012a, 2012b; Beer et al., 2013).

Two features of this phase deserve emphasis. First, Owens understood that international taxation was no longer a niche field for specialists in treaty interpretation. It had become a governance question linking state capacity, market integration, legitimacy, and the social contract. Second, he appreciated that effective tax governance required not only rules but administrative communities. In that regard, the institutionalisation of dialogue among revenue bodies became a decisive part of the OECD legacy associated with his period of leadership. That sensibility is reflected in his interest in the changing relationship between tax administrators, taxpayers, and advisers, and later in the broader discussions around cooperative compliance and networked administration.

His article *Tax Administration in the New Millennium* is emblematic. It does not treat tax administration as a back-office matter, but as a strategic site in which legitimacy, service delivery, risk management, and international cooperation converge (Owens, 2002).

Likewise, *Tax Administrators, Taxpayers and Their Advisors: Can the Dynamics of the Relationship Be Changed?* reflects a mature recognition that compliance cannot be sustained through coercion alone; it requires structured forms of trust, transparency, and credible engagement (Owens, 2012a). These themes would later feed into broader discussions of cooperative compliance and sustainable tax governance.

4 JEFFREY OWENS' SIGNIFICANT PROJECTS

One of the aspects of Jeffrey Owens's legacy that is easiest to understate in a purely bibliometric reconstruction is his role as an institutional entrepreneur of transnational research and capacity-building projects. The documentary material relating to the WU Global Tax Policy Center makes clear that Owens's contribution helped design, convene, and lead collaborative projects that linked academic inquiry, public administration, development concerns, and operational reform. In these projects, Owens appears not only as a scholar of governance, but as a builder of epistemic and administrative communities.

One of the most significant of these initiatives, at least from the perspective of documented project architecture, was the Tax and Good Governance in Africa project carried out between 2015 and 2018 by the WU Global Tax Policy Center together with the African Tax Institute at the University of Pretoria and the following international project about Good and Tax Government In association with World Bank Group, United Nations Office on Drugs and Crime (UNODC) And African Tax Institute; international tax delegations of the worldwide, academics, professionals and other stakeholders.



tax & good governance



The problem of illicit financial flows has been prominent on the international agenda for the last decade. G20 Leaders, the OECD, the UN, the AU, and the WB, to specify a few, have devoted resources in order to identify methods that are more effective to deter, trace, and curb illicit financial flows. The UN High Level Panel on Illicit Financial Flows from Africa, for example, has illuminated the significance of the problem in Africa. The problem was also a focal point of the Third International Conference on Financing for Development in Addis Ababa which requested a redoubling of efforts to eliminate illicit financial flows.

Considering this, over the last three years, the Institute for Austrian and International Tax Law at the Vienna University of Economics and Business, in partnership with the African Tax Institute at the University of Pretoria have been cooperating together in a project that brought together officials, business, academics, and international and regional organisations to discuss and identify solutions to illicit financial outflows from Africa.

The project has involved research, workshops, training seminars, and conferences, all aimed at providing practical solutions that the participating countries can use to counter such outflows. It examined how to strengthen tax policy and administration, promoted effective implementation of international standards, and supported enforcement and investigations. It also emphasised the role of good practices for cooperation between financial intelligence units, customs and tax administrations, and law enforcement agencies. It identified improvements that are required for enabling the domestic and international legal and institutional framework to facilitate cooperation between different government agencies.

The project attracted the attention of over 800 participants from approximately 33 African countries. We worked together with politicians, officials, representatives of international organizations, judges, civil society, and academia who joined us for discussions at four conferences, six capacity building workshops, and researchers' meetings, which provided us with insight into the challenges that you have been facing in countering illicit financial flows.

We are very grateful for your support towards the project and the ideas that it has been promoting. We do hope we will further cooperate with you in the future.

Jeffrey Owen

Rick McDonell

Riel Franzsen

21 February 2018

The first project report states that it sought to bring together officials, business representatives, academics, and international and regional organisations to identify practical solutions to illicit financial outflows from Africa. It combined research, workshops, training seminars, and conferences, with a particular emphasis on strengthening tax policy and administration, improving implementation of international standards, supporting enforcement and investigations, and facilitating cooperation between tax administrations, customs, financial intelligence units, and law enforcement agencies. The report also records the scale of the initiative: more than 800 participants from approximately 33 African countries, four conferences, six capacity-building workshops, and researchers' meetings. Jeffrey Owens is identified as one of the project's co-directors, alongside Rick McDonell and Riël Franzsen.

This project dimension is analytically important because it illuminates the practical side of Owens's scholarship. In his published work, one repeatedly finds arguments about inter-agency cooperation, transparency, administrative effectiveness, and the need to overcome fragmented approaches to illicit financial flows. The project materials show that these were not merely abstract positions. They were operationalized through training, comparative discussion, model drafting, and policy-oriented research. For example, the project explicitly addressed legal, regulatory, cultural, and operational barriers to inter-agency cooperation; examined how financial intelligence units, tax administrations, customs, and law enforcement authorities could exchange information more effectively; and even generated model memoranda of understanding and guidance papers for information-sharing frameworks. The project also integrated the implications of emerging technologies, including blockchain and regulatory technology, into the conversation on illicit financial flows.

The calendar of events associated with the initiative further demonstrates its thematic breadth and geographic ambition. The documented sequence includes the Vienna conference on Tax and Good Governance in Africa in October 2015; the Laxenburg training workshop on inter-agency cooperation and illicit financial flows in March 2016; the Pretoria high-level conference on illicit financial flows and good tax governance in July 2016; a further Pretoria workshop on legal gateways for inter-agency and business cooperation in November 2016; the Abuja conference on beneficial ownership information and asset recovery in April 2017; the Accra workshop on cooperative compliance, new technologies, and dispute resolution in July 2017; the Accra conference on treaty and transfer pricing abuse and the tax-and-financial-crime dimension shortly thereafter; and the Vienna researchers' meeting on access to beneficial ownership information in October 2017.

From a jurisprudential standpoint, these events reveal a striking coherence. They are organized around a single strategic intuition: that contemporary tax and good governance must be understood as part of a broader anti-secrecy, anti-corruption, and state-capacity agenda. The project materials are especially revealing on this point. They identify illicit financial flows as a problem that cannot be reduced to tax evasion narrowly conceived; they link tax crime to money laundering, beneficial ownership opacity, weak inter-agency cooperation, deficiencies in asset recovery, and transfer pricing abuse; and they repeatedly stress that legal and institutional fragmentation undermines effective enforcement. This is precisely the kind of integrative vision that also animates Owens's published work on tax crime, beneficial ownership, and whole-of-government strategies.

The project's beneficial ownership strand deserves particular emphasis. The internal materials show that Owens and his collaborators treated beneficial ownership information not as an isolated compliance problem but as a central node in the architecture of modern tax transparency. The identified challenges included the accurate identification and verification of beneficial owners, the role of professional intermediaries and offshore structures in concealment, the development of central registries, the implications of new technologies, and timely access to information for financial institutions, financial intelligence units, and law-enforcement bodies. The selected outputs associated with this line of work include studies on the Legal Entity Identifier, transparency and beneficial ownership in the African context, and blockchain for transparent beneficial ownership registers. This project strand clearly foreshadows, and materially supports, later work by Owens on beneficial ownership, transparency, technology, and institutional cooperation.

The same is true of the project's work on asset tracing and recovery. Here again, the documentary record is revealing. The project materials frame asset recovery as a domain requiring coordination across agencies, legal systems, and jurisdictions, and insist that law enforcement cannot rely on criminal tools alone. They discuss non-conviction-based confiscation, civil actions, cross-border cooperation, and the need for a broader international architecture for recovering the proceeds of tax crime. Seen in light of Owens's later World Bank work on unexplained wealth orders, interagency asset recovery strategies, and the combination of tax and financial crime prosecution, these project materials demonstrate that the seeds of that later work were already firmly present in the WU Global Tax Policy Center's applied programmes.

Equally significant is the list of participating organisations. Across the project and its events, the materials record the involvement of institutions such as the World Bank Group, UNODC, the IMF, ATAF, AFDB, UNECA, the United Nations Committee of Experts on International Cooperation in Tax Matters, the World Customs Organization, the International Anti-Corruption Academy, and others. This matters because it confirms that Owens's work operated in a genuinely plural institutional space. His contribution was neither narrowly academic nor confined to one multilateral forum. Rather, he functioned as a broker of ideas and practices across overlapping regimes of tax, anti-money-laundering, anti-corruption, development finance, and administrative cooperation.

The later Tax Transparency and Corruption materials preserved in the same document extend this picture. They include project papers and conference sessions on the misuse of client-attorney privilege in tax and financial transparency, and on mechanisms for obtaining beneficial ownership information in international context, both explicitly associated with the World Bank Group, UNODC, and the African Tax Institute. These materials confirm that Owens's project-based work evolved toward increasingly fine-grained questions at the intersection of tax enforcement, legal privilege, gatekeeper professions, beneficial ownership transparency, and anti-corruption governance. The significance of this evolution is considerable. It shows a scholar-practitioner moving beyond general calls for transparency

toward the analysis of the concrete doctrinal bottlenecks that can obstruct transparency in practice.

This project-based dimension should not be treated as ancillary. It is a central part of Owens's legacy.

The second project about Tax and Good Governance started in 2019, followed by many years later, in which important aspects such as Illicit financial flows; Inter-agency cooperation; Beneficial ownership information; Asset tracing and recovery mechanisms; Treaty and transfer pricing abuse, among others, were addressed. These initiatives reveal how Jeffrey Owens translated abstract principles (transparency, cooperation, dispute prevention, institutional coordination, and technologically informed administration) into sustained transnational programmes of engagement. They also help explain the persuasive force of his later normative work. Owens could advocate more ambitious forms of global tax cooperation not only because he had occupied senior institutional positions or published influential scholarship, but because he had spent years testing ideas in workshops, conferences, training platforms, and policy conversations involving officials, judges, scholars, and international organizations. That combination of theory, institution-building, and applied capacity development is one of the features that most clearly distinguishes his career.

Undoubtedly, another of Professor Owens' great projects has been the one dedicated to the resolution of transshipment tax disputes.

5 MAIN TOPICS OF HIS SCIENTIFIC WORK

5.1 TRANSPARENCY, EXCHANGE OF INFORMATION, AND THE ANTI-SECRECY TURN

Among Owens's many contributions, his role in framing and theorizing the move toward tax transparency stands out as one of the most enduring. The arc from harmful tax competition to exchange of information and then to more expansive transparency obligations forms one of the most consequential transformations in late twentieth- and early twenty-first-century international tax law.

The anti-secrecy turn in his work is visible in texts such as *Curbing Harmful Tax Competition—Recommendations by the Committee on Fiscal Affairs, Moving Towards Better Transparency and Exchange of Information on Tax Matters, and Moving Towards a New Transparent Tax World* (Owens, 1998a, 2009b, 2010a). These writings show a scholar-policymaker trying to move the debate from defensive sovereignty toward shared standards of disclosure and cooperation. What makes them important is not simply that they endorse transparency. It is that they conceptualize transparency as a structural condition of fair competition, effective enforcement, and international trust.

This trajectory reaches a programmatic expression in *Tax Transparency: The "Full Monty"* (Owens, 2014a), where transparency is treated not as an isolated instrument but as part of a broader recalibration of the international tax order. In retrospect, that work captures a fundamental shift in tax governance: the movement from limited bilateral information exchange toward a denser architecture of reporting, disclosure, and multilateral expectations. Owens's significance here lies in understanding that transparency is not only about uncovering hidden income or offshore wealth; it is also about reconstructing the normative conditions under which cross-border taxation can claim legitimacy.

5.2 BEPS, MULTINATIONAL ENTERPRISES, AND THE PROBLEM OF LEGITIMACY

Owens's later OECD and post-OECD writings on multinational enterprises, base erosion, and global tax reform demonstrate his continued ability to connect technical reform to systemic legitimacy. In *The Taxation of Multinational Enterprises: An Elusive Balance*, he captures

with precision the enduring difficulty of designing tax rules that are both administrable and normatively defensible in a world of mobile capital and complex corporate groups (Owens, 2013b). Similarly, later work on BEPS reflects both engagement and caution: the reform agenda is necessary, but its success depends on implementation, dispute management, and the accommodation of diverse national interests (Owens, 2016).

His interest in treaty dispute resolution belongs here as well. Texts on arbitration and dispute procedures indicate a longstanding awareness that the legitimacy of international tax rules depends not only on substantive design but also on procedural pathways for managing conflict (Owens, 2007, 2018; Lang et al., 2020; Lang, Owens, et al., 2020). For Owens, dispute prevention and dispute resolution are not merely technical appendices. They are constitutive of a workable international tax order.

5.3 TAX ADMINISTRATION AS GOVERNANCE: NETWORKS, TECHNOLOGY, AND THE FUTURE STATE

One of Owens's most original and persistent contributions has been to elevate tax administration into a central topic of legal and policy theory. This is particularly evident in his work on the networked state, digital tax administration, and the transformation of administrative relationships.

The 2013 article *Tax Governance: The Future Role of Tax Administrations in a Networking Society*, co-authored with Beer and others, is especially revealing. It anticipates a world in which tax administrations are no longer understood primarily as hierarchical collection agencies, but as nodes within broader information, compliance, and governance ecosystems (Beer et al., 2013). This networked vision resonates strongly with later debates around Tax Administration 3.0, seamless compliance, digital identity, data-driven enforcement, and the embedding of tax processes into business systems.

Owens's subsequent writings on blockchain, digitalization, and emerging technologies continue this line of thought. They do not treat technology as a mere operational upgrade. Rather, they analyse how technological change reconfigures legal concepts, administrative capacities, and the relationship between state and taxpayer (Owens & Hodžić, 2022; Owens, Lazarov, & Costa, 2021; Owens & Risse, 2021). The importance of this work lies in its refusal to separate tax doctrine from infrastructural transformation. Owens belongs to the group of scholars who recognized that the future of taxation would depend not only on legal principles, but also on data architectures, information flows, and digitally mediated forms of compliance.

This orientation also explains why his work remains surprisingly current. Even where particular technologies change, the deeper question he raises persists: what kind of tax state emerges when information, reporting, assessment, and dispute management are increasingly automated, cross-border, and interoperable? That question connects his earlier concern with cooperative administration to current debates on digital public infrastructure and algorithmic governance.

5.4 TAX, DEVELOPMENT, ANTI-CORRUPTION, AND THE WIDENING FRAME OF INTERNATIONAL TAX LAW

Owens's later work also broadens the frame of international tax scholarship by placing tax cooperation in relation to development, anti-corruption, illicit financial flows, and criminal enforcement. This is visible in the World Bank-linked work on asset recovery and the whole-of-government approach to tax crime, money laundering, and corruption (Gómez et al., 2022; Brun et al., 2022a, 2022b, 2022c, 2022d, 2022e, 2022f, 2022h, 2023).

This body of work is important for at least two reasons. First, it resists the disciplinary narrowing of international tax law. Owens's contribution here is to insist that taxation cannot be detached from state capacity, anti-corruption strategy, information exchange, and the recovery of illicit assets. Second, it reflects a consistent concern with institutional coordination. Whether dealing with tax administrations, criminal investigators, or international exchanges of information, Owens repeatedly returns to the problem of building interfaces across fragmented authorities.

This widening frame also places his scholarship in conversation with sustainable development and with the fiscal dimensions of global justice. His collaborations on taxation and the Sustainable Development Goals, as well as on trade and global tax governance, point toward a conception of tax law as part of the constitutional infrastructure of development rather than merely a revenue instrument (Owens, Lennard, & Aucejo, 2021a, 2021b; Owens & Ndubai, 2023; Owens, Wamuyu, & Nyamongo, 2025). Here too, the continuity with his earlier work is clear: from comparative tax reform to global tax governance, the underlying concern remains the capacity of tax systems to sustain legitimate public order.

5.5. THE RESOLUTION OF THE CROSS-BORDER TAX DISPUTES.

Professor Owens dedicated considerable work, effort, and years to the analysis of international tax dispute resolution, both in terms of projects and scientific publications, seminars, congresses, and conferences.

Since 2019, the WUGTPC has been collaborating with a group of businesses, government officials, international and regional organizations, and academics to gain deeper insights into the causes of cross-border VAT/GST disputes, available mechanisms to minimize and resolve them, and what can be done more. Our journey started with the development of a Global and Supplementary EU survey so as to provide a strong factual base for the analysis of cross-border VAT/GST disputes. Here are some of our findings:

- The main causes of these disputes were the interpretation and application of VAT rules by the tax authorities and taxable person, diverse views on the facts and circumstances of a cross-border transaction and the failure to comply with the formal and procedural requirements.
- The main current mechanisms to resolve disputes were litigation and mediation.

In terms of innovative approach, we have identified a clear request for specialized judges, an international tax disputes panel and active use of digital technologies. The mechanisms to prevent cross-border VAT/GST disputes encompass improved tax authorities' guidelines, improved administrative practices at the domestic level and binding cross-border rulings. Over the next 12 months, we will be diligently drafting a report with a series of recommendations for actions that both governments and businesses can take to minimize and effectively resolve tax disputes when they occur. We would very much like to have your comments on the outcomes from the survey and, if you have not completed it yet, we would really appreciate it if you could do so (the latest version is here: <https://lnkd.in/g9ZgyfVS>). Save the date for an in-person workshop in Vienna on January 24, 2024, where we will delve into the possible solutions (more details here: https://lnkd.in/gyZ_vwrZ). Let's work together to foster better international tax practices and minimize and resolve cross-border VAT/GST disputes. Your involvement can make a significant difference! #internationaltax #taxes #wugtpc #taxlaw #vat #gst #disputeresolution

Jeffrey Owens, Survey on Cross-border VAT/GST disputes (https://www.linkedin.com/posts/jp-owens_wu-gtpc-vatgst-questionnaire-activity-7130131531448131584-COXg)

6 THE WU YEARS AND THE LATE NORMATIVE TURN AT THE GLOBAL TAX POLICY CENTER

After leaving the OECD, Owens did not retreat into retrospective commentary. Instead, his work acquired a more explicitly normative and institutional-theoretical dimension. The WU period is marked by an expansion of horizons. Owens's scholarship increasingly addresses the deep structure of global tax governance: who should make international tax norms, under what principles, through which institutions, and with what regard for inclusiveness, development, and legitimacy.

This is not to say that he abandoned technical questions. On the contrary, writings on Pillar Two, tax incentives, mandatory disclosure, arbitration, treaty case law, and the digitalization of tax administration show continued engagement with highly specialized doctrinal and policy issues (Liotti et al., 2022; Kofler et al., 2020a, 2021, 2023; Kofler, Lang, Rust, & Owens, 2024). But alongside this technical production there is a visible deepening of constitutional imagination. Owens's later work asks not only how the existing international tax order can be improved, but whether its institutional centre of gravity should be reconsidered.

That question becomes particularly salient in the context of current debates over inclusiveness in international tax cooperation. Long before the current United Nations framework convention negotiations became the central forum for discussing a broader architecture of tax cooperation, Owens's later work had already moved toward the idea that international tax law requires a more globally legitimate institutional basis. In that respect, the WU years should be understood not as a postscript, but as a phase of synthesis and re-foundation.

During his tenure as director of the Global Tax Policy Center, Professor Owens accomplished a tremendous and commendable amount of work. Numerous international conferences were held with delegations from around the world, top-level international projects were undertaken, and countless high-impact scientific publications were regularly produced. He was undoubtedly one of the greatest assets of the University of Vienna and its Institute for International Taxation.

7 THE REVIEW OF INTERNATIONAL AND EUROPEAN ECONOMIC LAW AND THE RELEVANCE TO THE CONTEMPORARY INTERNATIONAL TAX COOPERATION OF THE UNITED NATIONS PROCESS

The contemporary relevance of this Review of International and European Law line of scholarship is difficult to ignore. The ongoing United Nations process for a Framework Convention on International Tax Cooperation has moved questions of inclusiveness, institutional design, and normative architecture to the center of global tax debate. In that context, the RIEEL proposals associated with Owens and Andrés-Aucejo acquire particular salience.

From the standpoint of legal scholarship, one significant aspect of Owens's later career is his collaboration with Eva Andrés-Aucejo and other authors such as Michael Lennard, Marco Nicoli, Serge Akamba, Antonio Remiro Brotons, Franco Roccatagliata, William Byrnes, David Deputy, George Salis et al. in the Review of International and European Economic Law (RIEEL). For a tribute written from within RIEEL's scholarly community, this dimension is indispensable. It is not simply that Owens published in the journal. It is that the RIEEL corpus crystallizes a late-career jurisprudential project: the reimagining of international tax cooperation as an integrated legal order with institutional, normative, and developmental foundations.

For a tribute written from within the Review of International and European Economic Law academic community, this dimension is basic. It is not simply that Owens was the journal's director board president, but rather that the RIEEL corpus embodies a tax policy-making project from his later years, in which he decided to join and lend his support and global influence to the redefinition of international tax cooperation and global tax governance in line with the projects led by Professor Eva Andrés-Aucejo.

The 2022 publication about a General Agreement on International Tax Cooperation, Trade and Global Tax Governance and its implementing protocols is particularly important in this regard. Led by J. Owens as global director, with Andrés-Aucejo as the main author, and Akamba and Nicoli also contributing (2022a, 2022b), this work should not be considered a mere aspiration. It is understood as a major, structured attempt to provide a legal framework for problems such as fragmentation, asymmetry, lack of inclusiveness, weak coordination between taxation and trade & customs, and the absence of a general framework capable of linking tax cooperation to broader development objectives, always with a holistic approach that prioritizes human rights.

It is important to formulate this point with scholarly precision. One should not make simplistic claims of direct causal authorship over intergovernmental developments. International institutional processes are multicausal and state-driven. Yet it is entirely justified to say that the RIEEL corpus anticipated, systematized, and normatively elaborated several of the core themes that now define the United Nations-centred conversation: inclusive international tax cooperation, the need for a more universal institutional setting, the relationship between tax rules and sustainable development, the articulation of substantive and procedural pillars for a framework instrument, and the possibility of codification or progressive development in international tax law (Andrés-Aucejo et al., 2023; Owens, Andrés-Aucejo, & Remiro Brotons, 2023; Owens et al., 2024).

Also noteworthy in this vein is the 2023 article, "Towards a 'Global Tax Law Order'", which delves deeper into this idea by situating international tax cooperation, human rights, and global tax governance within a more comprehensive normative framework (Andrés-Aucejo, Akamba, Nicoli, and Owens, 2023). It signals a shift from incremental coordination to systemic architecture. The United Nations positions itself not as a rhetorical backdrop, but as a possible centripetal institutional force within a new legal configuration marked by multilateralism, in line with previous works (Andrés-Aucejo, E. et al. 2020, 2022, 2023).

Regardless of whether one agrees with all elements of the proposal, the project's academic relevance is undeniable: it seeks to link international taxation with issues of legitimacy, universality, codification, and sustainable development, transcending the more limited scope of conventional coordination based on bilateral treaties to avoid international double taxation, or other more specific alternatives that cover certain aspects such as the automatic exchange of information (CRS) or specific sectors such as multinational enterprises (BEPS).

This line of thinking is reinforced by "A New Global Tax Legal Order", directed by Owens, with Eva Andrés-Aucejo as the first author and Antonio Remiro Brotons as a contributor (2023). From this text emerges a consolidated jurisprudential thesis: international tax law can no longer be based exclusively on fragmented bilateralism, club governance, or informal technocratic coordination. It requires a more coherent normative framework, or at least a more explicit constitutional vocabulary, and, if possible, a global body for international tax cooperation (ITO), through the creation of a founding agreement of an international tax organization (Andrés Aucejo, E. et al. 2024).

For the purposes of this analysis, it is also essential to highlight the importance of the collaboration between Jeffrey Owens and Eva Andrés-Aucejo as one of the most ambitious lines of thought in their subsequent professional careers. Andrés-Aucejo ongoing work on the legal role of the United Nations in tax cooperation, global tax governance, the codification

of international tax law, multilateralism and global tax governance, and her doctrinal contributions are complemented by Owens' 'leadership and decades of several significant researchers and finding outs, professional experience and administrative practice. The result is not a casual collaboration, but a genuinely productive synthesis of institutional memory and normative reconstruction through high-level policy making policies, some of which are about to become a reality, such as the creation of a framework agreement for international tax cooperation and its development protocols.

The significance of the later Reference Terms Project of the United Nations Tax Convention on International Cooperation in Tax Matters lies precisely here. It does not merely comment on events from the outside. It enters the field of institutional design by offering a project for terms of reference aligned with the emerging UN convention agenda (Owens et al., 2024). Read together with the earlier RIEEL texts, this work demonstrates that Owens's final major scholarly phase is inseparable from the effort to think international tax cooperation beyond the traditional limits of OECD-centred governance. Also noteworthy are other subsequent studies on international tax cooperation within the framework of financing sustainable development (Andrés-Aucejo, Eva, 2025)

In other words, the Review of International and European Economic Law work should be treated as part of Owens's legacy in the strict legal-academic sense. It is not ancillary to his better-known contributions. It represents a culminating attempt to translate decades of tax-policy experience into a normative proposal for the future architecture of international tax law. For a retirement tribute published in a tax law journal, this is a central point: Owens did not end his career by merely defending inherited institutions. He helped open a debate on their transformation.

8 CONCLUSIONS

Writing about Jeffrey Owens at the time of his retirement is to write about the very construction of contemporary international tax governance. Few figures have participated so directly in their major transformations while simultaneously producing an academic body of work capable of interpreting these transformations from within. Owens's career encompasses comparative tax analysis, debates on domestic reform, the fight against tax havens and money laundering, the internationalization of tax administration, transparency and information exchange, the governance of multinational taxation, tax dispute resolution, digitalization, development finance, and the search for more inclusive institutional forms.

His enduring contribution lies in demonstrating that international tax law is not simply a technical subfield of tax law. It is a space where sovereignty, cooperation, legitimacy, technology, development, and institutional design converge. Throughout his work, one observes a constant effort to reconcile the efficiency demands of modern taxation with the legitimacy demands of multilateral governance.

For RIEEL readers, however, there is an additional and particularly significant reason to pay tribute. In collaboration with Eva Andrés-Aucejo and other distinguished scholars, Owens helped articulate one of the most ambitious legal visions of recent years: the idea that international tax cooperation may require not only better coordination, but also a more comprehensive and equitable global legal order.

Therefore, his retirement should not be seen as the end of a merely distinguished career, but as the consolidation of a legacy. Jeffrey Owens leaves behind not only influential publications and significant institutional achievements, but also a legacy of high-level institutional reforms and a demanding intellectual example: to think about tax law systemically, to govern it cooperatively, and to envision it with coherence, courage, and justice.

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Appendix: Other relevant publications of Jeffrey Owens

- The Role of Tax Administrations in the Current Political Climate by Jeffrey Owens; FEE April 2015
- The View from Vienna: Conversations with Pascal Saint-Amans by Jeffrey Owens; Tax Notes International February 23, 2015
- Aligning China economic and tax systems: The Role of China's 1994 Tax Reform by Jeffrey Owens; International Taxation in China, January 2015
- Reading the Tea Leaves: Deciphering the Brisbane G-20 Communique, Jeffrey Owens & Rob Thomas; Tax Notes International December 8, 2014
- Avoiding and Resolving Tax Disputes in India by Jeffrey Owens; Tax Notes International, October 13, 2014
- The Role of Tax Administrations in the Current Political Climate by Jeffrey Owens; Het Financieele Dagblad, September 15 2014



- [The View from Vienna: Conversations with Rick McDonell by Jeffrey Owens; Tax Notes International, September 1, 2014](#)
- [Tax Transparency: The Full Monty by Jeffrey Owens; Bulletin for International Taxation, August 22, 2014](#)
- [Welcome Address - Tenth Annual Eurasia Fiscal Experts' Seminar by Dr. Jeffrey Owens; Issues Paper, July 2014](#)
- [Bilateral Investment Treaties and Bilateral Tax Treaties by Jeffrey Owens and Hafiz Choudhury; Issues Paper, June 2014](#)
- [The View from Vienna: Conversations with Michael Lennard by Jeffrey Owens; Tax Notes International, February 3, 2014](#)
- ["One minute with " Interview with Jeffrey Owens, \[www.taxjournal.com\]\(http://www.taxjournal.com\), June 13, 2013](#)
- [The Role of the Enhanced Relationship in the Current Crisis by Jeffrey Owens; International Taxation, April 2013](#)
- [Balancing the Books by Jeffrey Owens; Quantum, April 2013](#)
- [Prof Jeffrey Owens' Radio Interview with China Radio International's English Service 18th February 2013](#)
- ["Myths and Misconceptions About Transfer Pricing And the Taxation of Multinational Enterprises" by Professor Jeffrey Owens, Bloomberg BNA Daily Tax Report, 11 February 2013](#)
- [The Effect of Tax on Foreign Direct Investment by Jeffrey Owens; Tax Notes International, December 3, 2012](#)
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- [Jersey Speech - "New Money, New Rules and Old Challenges" by Professor Jeffrey Owens, Jersey, 19 June 2012](#)
- ["OCDE and IFA, the main platforms for Enhanced Relationship" by Professor Jeffrey Owens-PUNTOSFINOS, Dofiscal Junio 203 Jetzt veröffentlichen](#)
- [Tax Administrators, Taxpayers and Their Advisors: Can the Dynamics of the Relationship Be Changed? by Professor Jeffrey Owens, 66 Bull. Intl. Taxn. 9 \(2012\), Journals IBFD, cited with the permission of IBFD, see \[www.ibfd.org\]\(http://www.ibfd.org\)](#)
- ["Reading the Tea Leaves: Anticipate Change and Influence it", Interview with Dr. Angela Stöger-Frank, UFS-Journal 10/2012.](#)
- [Global Trends in Tax Systems by Jeffrey Owens, Tax Notes International, 1 October 2012](#)
- ["The David H. Tillinghast Lecture - Tax Competition: To Welcome or Not?" by Professor Jeffrey Owens, Tax Law Review Vol. 65, 101 ff.](#)
- ["The Tax Dimension in MENA's Development" by Professor Jeffrey Owens, Qatar, 22 November 2012](#)
- ["Looking back to look forward" by Professor Jeffrey Owens, Washington, 4-5 December 2012](#)