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**GENERAL AGREEMENT ON INTERNATIONAL TAX COOPERATION,
TRADE, AND GLOBAL TAX GOVERNANCE:**

A Proposal

Eva Andrés Aucejo



Mozang Akamba

ECOSOC (2018-19-20)
UNDP: Delegated of the Economic
and Financial Committee
(United Nations)

*Marco Nicoli **



Jeffrey Owens (Dir.), Global Tax Policy Center of Vienna



Review Article

General Agreement on International Tax Cooperation, Trade and Global Tax Governance: A Proposal (Part I & II)

Eva Andrés Aucejo



Professor of Financial and Tax Law. University of Barcelona. Extraordinary award in both Ph.D. in Law and in Law Degree. Economic Sciences and Business Degree. Researcher and consultant of the Global Forum on Law, Justice and Development of the World Bank. Tax Committee (2019-22). Email: eandres@ub.edu

Mezang Akamba



Delegate for the Economic and Financial Committee of the United Nations (UNDP). First Counselor of the Permanent Mission of Cameroon to the United Nations. Delegated of the United Nations, Second Committee ECOSOC (2018-20), New York, UNITED STATES.

Marco Nicoli



Legal Vice Presidency of the World Bank: former Senior Project Manager Global Forum on Law, Justice and Development Senior Knowledge Management Officer from the World Bank. Special officer of the Organization for Economic Cooperation and Development (OECD).

Jeffrey Owens (Director)



Director of the W.U. Global Tax Policy Center (WU GTPC) at the Institute for Austrian and International Tax Law W.U. (Vienna University of Economics and Business) Vienna, Austria. For over 20 years, Jeffrey led the OECD tax work, and now he is the Director of the WU Global Tax Policy Center (WU GTPC) at the Institute for Austrian and International Tax Law, Vienna University of Economics and Business (Wirtschaftsuniversität Wien, WU). He also serves as a Senior Policy Advisor to the Global Vice Chair of Tax at EY, and as a Senior Advisor to the United Nations Tax Committee, the Inter-American Development Bank (IDB) and UNCTAD and a number of regional tax administration organizations as well as being involved with a number of NGOs

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KEYWORDS:

International tax cooperation, global tax governance, international trade, codification and progressive development, United Nations Charter, sustainable development

ABSTRACT:

This article presents a proposal for a general agreement on international tax cooperation, trade, and global tax governance as a support for a neural system of international tax cooperation relations to make effective the channels of tax cooperation between the States of the world in the coming centuries, in a new global tax governance architecture design. In the current post-COVID 19 era, in an unstable framework marked by economic, health, military, migratory crises, etc., international tax cooperation, trade and global tax governance are critical sources towards a new world order inspired by new foundations of global tax governance that allows financing sustainable development.

It is a proposal open to debate and possible updates.

PALABRAS CLAVES:

Cooperación fiscal internacional, gobernanza fiscal global, comercio internacional, codificación y desarrollo progresivo, Carta de las Naciones Unidas, desarrollo sostenible

RESUMEN:

Este artículo presenta una propuesta de tratado general sobre cooperación tributaria internacional, comercio y gobernanza fiscal global como sistema neural de relaciones de cooperación tributaria internacional para hacer efectivos los cauces de cooperación tributaria entre los Estados del mundo en los próximos siglos, en un nuevo diseño de arquitectura de gobernanza fiscal global. En la actual era post-COVID19, en un marco inestable marcado por crisis económicas, sanitarias, militares, migratorias, etc., la cooperación fiscal, el comercio internacional y la gobernanza fiscal global son fuentes de financiación cruciales hacia un nuevo orden mundial inspirado en nuevas bases de gobernanza tributaria que permita financiar el desarrollo sostenible. Constituye una propuesta abierta a debate y a posibles actualizaciones.

MOTS CLES :

Coopération fiscale internationale, gouvernance fiscale mondiale, commerce international, codification et développement progressif, Charte des Nations Unies, développement durable

RESUME :

Cet article présente une proposition de traité général sur la coopération fiscale internationale, le commerce et la gouvernance fiscale mondiale comme un système neuronal de relations de coopération fiscale internationale pour rendre efficaces les canaux de coopération fiscale entre les États du monde dans les siècles à venir, dans une nouvelle architecture de gouvernance fiscale mondiale. Dans l'ère post-COVID19 actuelle, dans un cadre instable marqué par des crises économiques, sanitaires, militaires, migratoires, etc., la coopération fiscale, le commerce international et la gouvernance fiscale mondiale sont des sources du financement essentielles vers un nouvel ordre mondial inspiré par de nouveaux fondements de la mondialisation. Une gouvernance fiscale qui permette de financer le développement durable. Il s'agit d'une proposition ouverte au débat et à d'éventuelles mises à jour.

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PREPARATORY WORKS

BACKGROUNDS

GENERAL AGREEMENT ON INTERNATIONAL TAX COOPERATION, TRADE AND GLOBAL TAX GOVERNANCE:

A Proposal

The parties to this General Agreement,

Emphasizing the necessity of international tax cooperation and global tax governance about the commercial, social and economic relations to achieve the optimal utilization of the world's resources, according to the objective of a sustainable economic development of States and the purposes of environmental and socially sustainable development.

Reaffirming the duty of cooperation in economic and social matters incorporated in the Charter of the United Nations (Article 1.3, Article 13, Articles 55-56 and 62), as well as in other recommendations, declarations and resolutions of the National Assembly and ECOSOC on international tax cooperation such as the Resolutions 1,495 (XV), 1,522 (XV), 1,516 1519 and 1526 (XV), 1815 and especially Resolution 2625 (XXV) of the General Assembly on International Cooperation.

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 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).¹

Emphasizing the relevance of the taxation, international tax cooperation, international trade and global tax governance as crucial financial sources for sustainable development in a globalized world that leads to fair, inclusive, efficient and digitized tax systems.

Recognizing further that the states should make compensation efforts to balance the forces between efficient, digitized and robotic administrations in the face of the taxpayers, intermediaries' and stakeholders' rights, protecting the confidentiality of information, privacy and the flow of personal data, enhancing tax compliance models and tax risk management processes in the framework of the digitalization of tax administrations. Achievements that must be specifically reinforced in environments of health (COVID-19, ...), military (WARS) and/or economic crisis.

Resolved to observe the principles and purposes of the global legal order, the legal sources of international tax law and international economic law.

Resolved to preserve the commitments assumed by any of the States derived from the bilateral or multilateral instruments that the parties have taken in these subjects, and,

Convinced to advance in the people's mentality shift, enhancing the international tax cooperation between the states and the international tax governance on the path of global sustainability,

¹ United Nations International Tax Cooperation Committee target.

Have agreed:

Article 1

Set of the general agreement

The present agreement sets a new general agreement on “International Tax Cooperation, Trade and Global Tax Governance”.

This general agreement follows the last generation international economic cooperation treaties, with a holistic view, in line with the new generation of trade agreements (FTAs), dealing not only with economic aspects, but also cultural, social, ethical, and environmental ones.

Article 2

Principles

The respect for the democratic socio-economic principles and the fundamental Human Rights contained in the Universal Declaration of Human Rights, as well as in the Charter of the United Nations and in international tax law and international trade agreements, inspire the present general agreement.

The general agreement on international tax cooperation, trade and global tax governance is supported on the principles of tax justice, legal security, equity and efficiency, transparency, simplification, neutrality, proportionality and sustainability.

The parties shall act in accordance with the undertake international taxation principles, especially with the general principles assumed at the Ottawa Ministerial conference on electronic commerce: Neutrality, efficiency, certainty and simplicity, effectiveness and fairness and flexibility.

A new “Principle of International Tax Cooperation” is set as a new general principle of the global legal system for the promotion, strengthening and consolidation of international tax cooperation among the world States and stakeholders.

Article 3

Proposals

1. The purposes of the present general agreement are:
 - a) To achieve international tax co-operation in solving problems of economic, social, technologic, environmental, educational, and humanitarian character.
 - b) To acquire sustainable development promoting a new mentality shift of the peoples, as well as multilateral tax and financial policies to address global challenges, seizing the potential of financial innovation, new technologies and tax digitalization policies, protecting the taxpayers’ rights, intermediaries and stakeholders.
 - c) To set the framework bases of a new global tax governance architecture design, strengthening "fairness & efficient" regional, national, and international financial and tax policies in the face of the changing global landscape, committed to combating any kind of tax avoidance/evasion and criminal tax, as well as improving tax compliance systems and tax risk management processes of tax administrations.
 - d) To promote the mobilization of domestic resources and investments to achieve sufficient resources to provide the basic needs and services for developing countries still underfunded.
 - e) To go on the new multilateralism consensus, promoting the effective participation of ministers and finance vice-ministers, tax authorities and representatives of civil society, private sector, SMEs, MNEs, academia, regional and global international organizations,

institutional tax associations, and the rest of the stakeholders, to achieve the objectives of sustainable development through international tax cooperation in a framework of good global fiscal governance.

Article 4

Scope

1. This general agreement contains the cross-cutting, inclusive, and sustainable bases for international tax cooperation-governance, trade tax keys and technological innovation, aimed at achieving efficient, fair-equitable tax systems for the sake of global sustainability. It is intended to contribute towards the efficiency, effectiveness, and fairness of international, national and regional taxation systems while protecting citizens' moral, human and social rights in the relations of the tax Administrations with the taxpayers and stakeholders, following the 2030 and Addis Ababa Agendas, the Monterey Conference and the Doha Declaration and being committed to the future agendas on these issues.
2. This general agreement assumes a wide-ranging global tax governance scope enhancing the necessity of: the international tax cooperation relations between tax administrations (international, national, and regional plans), and the tax administrations and taxpayers, intermediaries and stakeholders in the international and national fields (highlighting the need to further strengthen the protection of taxpayers' rights in cross-border tax transactions); the international administrative cooperation in tax matters; the international cooperation in administrative mutual assistance (tax credits); the international trade tax law issues; the customs tax cooperation; the digitization of tax administrations; the tax risk management models for tax administrations (compliance tax risk processes), the global guidelines for taxation of the digital economy and transfer pricing; Tax education and tax compliance; the environment taxation; the taxpayers rights in the domestic and international sphere; Taxation and Gender; Resolution of tax disputes; Systems for combating tax fraud in the fight against tax avoidance, tax evasion and aggressive tax planning, corrupt-free and transparent tax systems, and in general, environment, social and ethical tax policies.

Article 5

International Administrative Cooperation in Tax Matters

1. The parties of this treaty acquire the commitment to make possible all way of the international administrative cooperation - in matters related to taxes of any nature- with the following purposes:
 - a) To redistribution of wealth for public wellbeing and to raise more revenue in an equitable way in the framework of a new social contract inspired on a more inclusive and equitable society.
 - b) To get higher tax revenues that contribute to the reduction of the public sector deficit for benefit of all.
 - c) To fight against tax evasion and tax avoidance and avoidance in the international market, regarding worldwide earnings.
 - d) To maintain national tax sovereignty and the tax balances in a globalization world characterized by an expansion of cross-border transactions and the internationalization of financial instruments. In the global era, tax administrators must extend their reach beyond the borders of the Nation State.
 - e) To collect of domestic financial resources to support the efforts for the achievement of the sustainable development and sustainable development goals.
 - f) Cooperation between tax administrations is critical in an environment of global crisis for States to maintain their revenues. It must be taken into account especially in situations such as those that cause global pandemics.
2. The administrative tax cooperation may be specified in the following actions:

- a) Exchange of tax information between tax administrations regarding the entire tax system. The parties will preserve the commitments assumed on international regulations created on the exchange of tax information between tax administrations, in coherence with the legal framework: Multilateral mutual assistance convention; Bilateral double taxation agreements (articles 25, 26, etc.); Bilateral agreements for the exchange of tax information; The common report standard and the multilateral Competent Authority Agreement on the Exchange of CbC Reports (CbC MCAA), as well as the other two OECD models of competent authority agreements for the exchange of CbC Reports (one for exchanges under Double Taxation Agreements and another for exchanges under Tax Information Exchange Agreements); the tangent actions of BEPs; the Community Directives and Regulations of the European Union and regulations on administrative cooperation in tax matters between the member states of the European Union; the domestic state regulations, etc.

The parties assume to extend and promote the international cooperation on automatic information exchange and other tax information exchange systems.

- b) Exchange of officials and senior officials of the tax and customs administrations. Presence of the officials (requesting country) in the offices of the administrations of the requested country.
 - c) Participation of officials (from the requesting country) in the investigations of the requested country (interviews with people and examination of files if the legislation of the other country allows it).
 - d) Simultaneous controls: two or more member states agree to control each one in their respective territory, simultaneously with two or more people in common.
 - e) Notifications.
 - f) Exchange of good practices (sharing and evaluation of administrative cooperation actions).
 - g) Simplification and standardization of administrative and customs procedures.
 - h) Cooperation in Technical Assistance.
3. The parties express their interest in proceeding in the future to adopt a Protocol of international fiscal cooperation that avoids the gaps and overlaps produced by the different international regulations that exist in this matter (OECD, UN, FATCA, EU, Nordic Convention, Andean pact, etc.). It should be necessary to develop common procedural standards and compatible information and communication technology. Standardization of formats is critical to the efficiency and effectiveness of the administrative cooperation in tax matter.
 4. Costs: The States should work to minimize costs through standardized procedures valid for all countries, otherwise short and medium-term costs may be much higher than the benefits.

Article 6

International Cooperation in Administrative Mutual Assistance (tax credits)

1. The parties:
 - a) Will cooperate in all possible forms of related to any nature taxes.
 - b) Will cooperate in the collection of tax credits required by other states taking the necessary measures to ensure such result as if they were their own tax credits.
 - c) Will facilitate the proper determination of tax obligations and help to ensure their rights.
 - d) Will contribute to combating international tax evasion and avoidance in all spheres: regional, national and international.

- e) Will establish as international framework the Multilateral Convention for Mutual Assistance modified by its last protocol and adjusted to the subsequent regulations created in the matter.
 - f) Will preserve the regulations established in international tax law on cooperation in administrative mutual assistance, with special monitoring of the commitments derived from the agreements signed of a bilateral and multilateral nature. They will also promote and facilitate any kind of administrative assistance in tax matters.
2. In the development of mutual assistance activities by the tax administrations, the national and international legislation will protect the rights of taxpayers, especially the protection of the confidentiality of information, privacy, secrecy of correspondence and industrial secrecy as well as the respect for the principle of non-discrimination.

Article 7

Cooperation in International Trade through Commercial Tax Policies²

1. The parties will strengthen international cooperation through the establishment and application of commercial tax policies aimed at:
 - a) To promote and diversify commercial exchanges, commercial flows and commercial cooperation projects.
 - b) To promote international investments.
 - c) To promote the transfer of improvements, technologies, technical training programs, the exchange of technologies and computer systems, experiences and good practices, advice and information systems....
 - d) To reduce risks and distortions in trade relations and eliminate obstacles to cooperation in international trade.
 - e) Boost cooperation between commercial agents involved and stakeholders.
 - f) To promote the exchange of information and technology in the field of international trade.
 - g) To open disclosure of national legislation and investment opportunities and benefits.
2. The parties will follow the International Trade Law included in the World Trade Organization and other international treaties and rules binding to them".
3. The parties will favour the celebration of multilateral and bilateral treaties to promote trade and investment and will respect the commitments derived from multilateral and bilateral agreements to avoid double taxation. In general, parties will refuse to use mechanisms such as double exemptions, double non-taxation and international tax fraud in international trade.
4. *Global value chains*: The parties will promote development by encouraging participation and improvement in global value chains, preventing developing countries from obtaining less profit from their participation in the global economy than more advanced ones. To this end, the parties will promote all kinds of initiatives such as the OECD Initiative on Global Value Chains (GVCs), Production Transformation and Development (hereafter Initiative): a global platform for peer learning, among others, trying to incorporate all continents and also the largest possible number of stakeholders.

² With the collaboration of **Xavier Fernandez Pons**, Public International Law's associate professor at the University of Barcelona.

Article 8

Customs Cooperation

1. The Parties will promote customs cooperation to improve and consolidate their trade relations, encouraging a customs tax law built based on customs cooperation that allows improving, consolidating and increasing trade relations between States. In addition, they may enhance the application of customs taxes applied to export operations as protection of internal supply.
2. The parties will strengthen their customs structures and improve their operation within the framework of inter-institutional cooperation.
3. Customs cooperation may take the form, among others, of:
 - a) Information exchanges.
 - b) Development of new techniques in the field of training and coordination of actions of international organizations competent in the field.
 - c) Exchanges of officials and senior officials of the customs and tax administrations.
 - d) Simplification of customs procedures.
 - e) Technical assistance.
4. The parties to this treaty undertake to respect the customs duties and taxes contemplated in multilateral and bilateral treaties and agreements, economic integration treaties or agreements, and national legislation.
5. The parties express their interest in proceeding in the future, to consider, in the institutional framework provided in this Agreement, the conclusion of a Customs Cooperation Protocol.

Article 9

Cooperation in Environmental Taxation and Extractive Sector

1. The parties will promote a green taxation system that encourages the use of less polluting energies, reducing the negative externalities that harm the environment.
2. The Parties recognize that international tax cooperation shall be guided by the principle of a fair and equitable sharing of the world's primary commodities and other basic resources, with due regard to the needs of all Parties³.
3. The parties will cooperate to establish environmental fiscal policies that promote sustainable development aimed at:
 - a) Simplify the tax systems in terms of excise duties.
 - b) Favour fiscal conditions for the promotion of renewable energies.
 - c) Interregional and international cooperation for the protection of the environment and the use of renewable energies.
 - d) The promotion of environmental educational policies.
 - e) Contribute to achieving sustainable development goals number 13 (Climate action) and number 7 (Affordable and clean energy).

³ By Xavier Fernández-Pons. Professor of the Public International Law at the Faculty of Law of the University of Barcelona.

f) Financing sustainable development.

4. In general, the use of taxation for non-fiscal environmental purposes that promotes all types of cooperation, exchanges, experiences, practices, regulations and standards, technical assistance and instruments that contribute to global environmental sustainability will be promoted.
5. The parties agree with the Inter-agency Task Force on Financing for Development⁴ regarding “Incentives set by the fiscal system can be used to effectively target progress on SDG 13 (climate action). Climate change mitigation and adaptation policies, and disaster risk reduction, can be supported by incentives in the fiscal system. Environmental taxation and the reform of energy and other subsidies have a critical role to play in transitioning the world to a low-carbon economy”.
6. *The parties will collaborate and cooperate in creating a framework for the sustainable extraction and use of natural resources. In doing so, they will consider the impact of specific actions on the planet, society, and individuals⁵, as well as the developments made by the international tax cooperation committee of the United Nations in this matter⁶ and other international organizations and international associations.*
7. The parties express their interest in evaluating the possibility of making a **Framework Environmental Taxation Protocol** that develops the conjunto de set of aspects related to environmental Taxation.

Article 10

Cooperation in Resolution of Cross-Border Tax Disputes⁷ and Alternative Dispute Resolution

1. The parties shall cooperate to resolve disputes or doubts arising from the interpretation and application of agreements and conventions that provide for the elimination of double taxation of income and/or capital. They shall also cooperate to address issues referred to them by the agreement or the convention.
2. Where a person considers that actions of a state result or will result in taxation not in accordance with an agreement or a convention, he may, irrespective of the remedies provided by the domestic law of that State, present his case to the States party to the agreement or the convention affected by his case.
3. The states concerned shall acknowledge receipt of the complaint in a timely manner. They shall agree on the rules of functioning of the procedure. The rules of procedure may provide for the appointment of an advisory commission compound by a chair, their representatives and independent experts for the case where they fail to agree on a solution to the case after a reasonable period. The advisory commission shall deliver an opinion that will be compulsory if the States do not agree on a different solution in due time.
4. The parties shall communicate directly to solve the case. The person affected shall request to participate in a hearing or submit evidence or documents that shall be dealt with under the authority of the States. The person affected may appeal in accordance with national rules the decision of the States to reject his complaint, the non-appointment of the advisory commission or the absence of notification of a decision within a reasonable period.

⁴ (2019) Financing for Sustainable Development Report.

⁵ Add by Susana Bokobo, October 2022. Former Professor of Financial and Tax Law at the Faculty of Law of the Autonomous University of Madrid. Attorney General of The Supreme Court of Spain (former), and International Tax Lawyer, Professor, Author and Creative Entrepreneur based in Madrid, Spain.

⁶ (E/C.18/2022/CRP35) Taxation of the Extractive Industries. Committee of Experts on International Cooperation in Tax Matters. Twenty-Fifth session- October 2022 and previous; (E/C.18/2022/CRP35) Annex C.1. Tax incentives and the global minimum tax in the extractive industries; (E/C.18/2022/CRP20) Environmental Taxation. Co-Coordinator's Report. Committee of Experts on International Cooperation in Tax Matters. Twenty-Fifth session- October 2022 and previous.

⁷ Article set by Juan López Rodríguez (paragraphs 1-4). Officer to the European Commission. Ph.D. in law, expert in tax law and policy, in its regional, national, international and European aspects, with more than 25 years of experience in bodies in charge of fiscal and tax policies (Economic and Finance Ministry of the Spanish Government and the Commission Services). Tax Policy Adviser at European Commission),



5. The parties will respect the requirements established in the international regulations for the resolution of amicable tax conflicts and other systems to resolve them, the treaties signed by the States and the regulatory domestic legislation framework of the States.
6. Notwithstanding the preceding, the parties will promote different ways of resolving cross border tax conflicts that may have: a preventive and discouraging nature of litigation, as well as an alternative dispute resolution system, friendly ways of resolving disputes, agreements and any kind of formulas to avoid and to prevent conflicts in cross border tax matters. To this end, the parties may consider instruments such as the European Commission Directive 1852/2017 on tax dispute resolution mechanisms in the European Union, which provide that, given the impossibility of reaching friendly agreements between the States, other channels may be established: resolving conflicts through the Consultative Commissions and the Alternative Dispute Resolution Commissions. In addition, the Manual on the prevention and resolution of tax conflicts of the United Nations, 2021 (by the International Tax Cooperation Committee of the United Nations) provides the possibility of establishing mechanisms for the prevention of disputes (technique of legislative improvements, guidance and advice, advance agreements, audits jointly), as well as Non-Binding Dispute Resolution Mechanisms (NBDR): The possibility of using NBDR in the context of the MAP and also the possible use of expert advice and mediation in the MAP, etc.

Article 11

Cooperation in Systems Combating Tax Fraud⁸

1. The parties will promote the concepts of good tax governance and the importance of a corrupt-free and transparent tax system for economic development, fighting against corruption, money laundering and tax crimes. Law enforcement agencies and tax authorities will cooperate to counter corruption and bribery.
2. The parties shall adopt minimum measures to combat tax avoidance and evasion, which aim not only to eliminate the tax advantages obtained through fraud, but also to identify and apply appropriate penalties and punitive action to the final beneficiaries, as well as to the professionals involved in the development and implementation of the corporate or financial structure for such practices⁷.
3. The parties will reinforce the capacity of jurisdictions to meet and to implement in practice their legal obligations arising from international Standards such as 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 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 technologies⁸.
4. The States shall cooperate to eliminate legislative discrepancies which allow tax arrangements that result in double non-taxation, by fractionation of activities, profit shifting, or through the use of concept of tax residence for non-establish in any State where the company develop it activities.
5. The parties will promote the adoption of mechanisms and instruments to combat tax fraud, especially aggressive planning structures, included⁹:

⁸ Jeffrey Owens, Good Governance and Transparency International Project (2019-2023).

⁹ With the collaboration of Jorge Marcelino Junior. Doctor (summa cum laude) in Law and Political Sciences at Barcelona University; Invited researcher at *Centre d'études sur la fiscalité des entreprises*, in Paris; University Paris II; Attorney specialist in Wealth Planning, Offshore Centers Structures and Foreign Direct Investment.

- a) Establishing a Common General Anti-Avoidance Rule allowing the authorities of a State Party to disregard corporate arrangements or legal acts practiced in another State Party that the sole purpose is remove or reduce the tax incidence.
- b) Allowing the exchange of tax information about companies based in a State Party which regularly conduct business with companies or persons investigated for tax fraud in another State Party, upon the request of that State.
- c) Establishing cooperation protocols in order to, pursuant to Article 4, obtain credits arising from sanctions or penalties imposed to the taxpayer of a State and that shall be executed by another Contracting State, jointly with their tax credits.

Article 12

Transfer Pricing and Taxation of the Digital Economy

12.1 Common rules

1. The parties will work to achieve a climate of legal security, transparency, fairness and justice that favours predictable investment and business security and equitable global income distribution, paying particular attention to the needs of the developing countries.
2. The parties agree to promote the adoption of regulations to prevent the erosion of tax bases and the transfer of profits, as well as to strengthen international tax cooperation between the States and to intensify the mechanisms to avoid any form of tax fraud, evasion and international tax avoidance.
3. The parties will act in accordance with:
 - a) The international trade and tax principles, especially with the general principles assumed in the WTO [Trade without discrimination (most favoured nation clause and national treatment clause); Freer trade; Predictability, Fair competition and promotion of economic development]; The Work Programme on Electronic Commerce, adopted by the WTO General Council in September 1998, The regulatory framework of e-commerce legislation harmonization in the Economic Community of West African States (UNTAC, 2000); and the guidelines of Committee of Experts on International Tax Matters (E/C.18/2022/CRP.18). Relationship of tax, trade and investment agreements (note).
 - b) The Ottawa Ministerial Conference on Electronic Commerce Principles: Neutrality, efficiency, certainty and simplicity, effectiveness and fairness and flexibility.
 - c) The fiscal policies promoted by International Organizations, such as the UN (and other international organizations) with an impact on the principle of international cooperation, such as the one established in the Fourth High-Level Forum on Aid Effectiveness, held in Busan (2011), promoting practical cooperation for development.
 - d) The set of bilateral and multilateral agreements that indicate on these issues.
 - e) The new principle of International Tax Cooperation (art. 2.4 of this General Agreement on International Tax Cooperation, Trade and Global Tax Governance).
4. The parties will promote a global regulatory environment that favours the adoption of the "rules" and "standards" of taxation and international trade, following: The international treaties; The resolutions of the committee of experts of the international tax cooperation committee,¹⁰ and others issued by ECOSOC; The instruments and other OECD proposals, The fiscal models of

¹⁰(E/C.18/2022/CRP.16) Transfer Pricing. Co-ordinator's Report. Committee of Experts on International Cooperation in Tax Matters. Twenty-Fifth session- October 2022 and previous



the International Monetary Fund and the World Bank, and other international institutions; Good practices; and, in general, all measures that favour trade, the economic development of countries and peoples and good global governance from economic and social perspectives, towards sustainable development according to the 2030 agenda of the United Nations and Addis Ababa Agenda, as well as the future agendas for global sustainability (EU Agenda 2050, S/Agenda/2057, etc.).

12.2. Cooperation in transfer pricing

1. The parties should take special consideration of the principles recognized in the multilateral trading system,¹¹ especially the principles established in the WTO¹² such as the principles of non-discrimination; Integrity and predictability; Flexibility; Needs of developing countries; Transparency; Encouraging the use of electronic means; Conditions for Participations; Failure to pay taxes.
2. The parties agree on the need to create specific transfer pricing guidelines under a list of approximate parameters:
 - (a) Protection of international investment with particular emphasis on developing countries.
 - (b) Promotion of cooperation with tax administrations.
 - (c) We are eliminating/reducing the risk of imbalances and diversion problems of commercial flows.
 - (d) Tax neutrality and elimination or reduction of economic double taxation and non-taxation.
 - (e) Attention is discriminated according to the different productive sectors, for example, extractives, pharmaceuticals, etc.
 - (f) Legal certainty for companies applying safe, contrasted, clear rules.
 - (g) Equity between multinational companies and independent companies.
 - (h) Instruments to combat the artificial transfer of profits outside their jurisdiction by multinationals.
 - (i) Respect international transfer pricing principles.
 - (j) Help to prevent fraud and international tax evasion.
 - (k) Appropriate tax resolution systems, etc.
3. The States agree to strengthen international cooperation towards the regulation of transfer prices that do not hinder foreign direct investment or international trade by complying with the WTO rules and concordance international trade rules, as well as with the implementation of the regulations of international and national taxation. Compliance, transparency, and international cooperation established in multilateral and bilateral agreements, in the resolutions, multilateral instruments and standards derived from the United Nations, the OECD and other international organizations, as well as other centres/forums such as the African Forum of Tax Administrations (ATAF), CIAT for Latin America, etc.
4. The States agree to converge their domestic regulations with international regulations on transfer pricing matters so that there are no significant divergences and, in any case, to comply with the principles of information, legal certainty and transparency, following the latest advances made by the OECD (2022); The transfer pricing guidelines for multinational enterprises and tax administrations; The *Transfer Pricing Manual of the United*

¹¹ X. Fernández Pons. Professor of Public International Law and A. Olesti-Rayó. Professor of Public International Law Annex *Multilateral Trading System*.

¹² Where a plurilateral agreement on public procurement was included (GPA 1994).

Nations International Tax Cooperation Committee (updated 2021)¹³; The OCDE *International Compliance Assurance Programme (ICAP): Handbook for tax administrations and MNE groups, among others*.

5. The parties undertake to look after the interests of developing countries by trying to develop solutions, programs and good practices for their specific needs in the field of transfer pricing, as well as cooperative tax policies, help, technical assistance and understanding.
6. The parties assume cooperation to make possible the transfer of technology, technical training programs, establishing networks, promotion of support through offices, capacity-building performances, etc.
7. The parties express their interest in considering the opportunity to develop a **future protocol: Global guidelines on transfer pricing taxation** (hard law regulation) that distinguishes between types of companies, as well as introducing simplified procedures with special consideration of the interests of developing countries. This Protocol could be extended to the main lines of **taxation of the Digital Economy**.

12.3 Cooperation in taxation of the digital economy

1. The parties agree to promote an inclusive environment for tax cooperation in the digital economy that leaves no one behind in line with the considerations established by the UN Committee on International Tax Cooperation and Financing for Sustainable Development Office, the OECD, among other international organizations.
2. The parties undertake to seek consensus solutions on taxation of the digital economy, which in no case allow double non-taxation, double tax, double exemptions, and other weird situations.
3. The parties will avoid creating artificial corporate structures to achieve low or zero taxation by transferring their profits to jurisdictions with low or no tax rates.
4. The parties will collaborate to promote a **Global Tax Governance**¹⁴ inspired by justice, equity and an efficient global tax system, which takes into account the following bases:
 - 4.1. The taxation of the digital economy is a crucial vector to seek global tax justice within the framework of good global tax and economic governance, in line with the aforementioned international principles.
 - 4.2. The taxation of digitized businesses and cross-border activities constitutes a source of financing for global sustainable development, for the mobilization of domestic and international resources, with particular emphasis on developing countries.
5. In the development of the previous point, the parties agree to **tax the profits derived from large multilateral companies and automated digital services and in general, the profits derived from digitized and highly digitized businesses**.
 - 5.1. Regarding **multinational companies**, the parties could agree to tax the income derived from cross-border operations carried out by digital companies where the value is generated and to establish compensatory tax measures for the source country in which the company operates through international consensus strategies that minimize the risk of unilateral aggressive actions.

To be assertive with the new BEPS project (BEPS 2.0) and its inclusive forum for the taxation of multinationals, the parties could agree on their willingness to commit to tax the profits of multinational companies in the market country, following the criterion of the jurisdiction of use or consumption (for example, the **Pillar I BEPs model**) with the

¹³ The current Subcommittee comprises members from tax administrations and policymakers with vast and varied experience in dealing with transfer pricing, as well as from academia, international organizations and the private sector, including multinational enterprises and advisers.

¹⁴ Eva Andrés-Aucejo (2018). "The Global Tax Model: building modernized tax systems towards to the international tax cooperation and global tax governance,,," (pp. 121-140)."

possibility of compensation in the country of residence of the multinationals (**Pillar II BEPs**), if the tax rates of the lower states are to a global minimum standard that the parties will set and that could be assessed at 15% (**Globe**), or agreed by consensus, which could be raised or lower.

- 5.2. For global tax justice, the parties could promote consensus solutions for the taxation of income derived from highly digitized business, automated digital services and digitized businesses in general, through different techniques as follows:

- A) The introduction of new articles in their respective "**Model Conventions to avoid international double taxation**".

In this sense, the different international organizations and agents, creators of the other model conventions (UN, OECD, United States, Andean Pact, etc.), would have the possibility of including new articles in said model conventions to make effective the taxation of this type of income, choosing the type of taxation they prefer. For example, the incorporation of **article 12 B, 2021 (section 3.2) in the United Nations model** (via withholdings at source regarding automated digital services)¹⁵ undoubtedly favours developing countries. It leaves a wide margin of the decision to the States about its incorporation (E/C.18/2021/CPR.28 & E/C.18/2022/CPR.19).

- B) Another formula could be the consolidation of the **virtual permanent establishment** to be introduced in the Model Conventions to avoid double taxation (OECD, UN, USA, etc.) as well as in the bilateral treaties.

- C) Or, aside from the models conventions, the establishment of **other unilateral formulas** such as: **Taxation of the digitalized services; Withholding tax at the source; the compensation tax, (equalization levy)**, (R. Bansal, *South Centre*, n. 16, July 2021, p. 2), etc.; always thinking that, in terms of gross global collection, they should represent similar volumes of income, and always taking into account the unilateral measures that have already been adopted by the States, or that they want to adopt in the future, so that "there is no superimposition of income, either through the elimination of such unilateral taxes or through compensation or reduction of tax rates, etc.

6. The signing of this *General Agreement on International Cooperation, Trade and Global Tax Governance*, by itself, would provide sufficient legal coverage so that:

- 6.1. Consensus solutions on the taxation of digitalized businesses of multinational companies (5.1) could be applied by the signatory parties of this General Agreement, with legal coverage for the network of bilateral treaties already signed, without prejudice to the OECD regulatory acquis.
- 6.2. Consensus solutions on the taxation of digitized and highly digitized companies get in the present General Agreement (5.2), could be incorporated into previously signed bilateral treaties and, where appropriate, into multilateral treaties. And the same, respect to any agreements that the parties adopt based in this General Agreement or the future Protocols.
- 6.3. The signing of this framework agreement and its development future protocols, in addition to providing legal coverage to adapt bilateral agreements, constitutes a legal certainty, transparency and generality source, preventing interpretation issues on the regulations applicable between multilateral conventions, multilateral instruments, domestic legislation and bilateral treaties.

¹⁵ Article 12B of the UN Model Convention was incorporated in Session 23 of the Committee on International Tax Cooperation, Geneva, 2021 (E/C.18/2021/CRP.28). Its scope of application is projected to *automated digital services* and admits two taxation ways, at the choice of the taxpayer: i) Withholding at source on the gross income of each payment; ii) Annual net income of the foreign entity equal to 30% of the net income of the automated digital services. The UN regulation of article 12 B complements article 12 A) (created in 2017) of the same UN Model, referring to the taxation of digital consulting, management, and technical services.

Article 13

Taxpayers' Rights in the Domestic and International Arenas

1. The parties assume the commitment to reconcile the agent's interests in the tax system, seeking a balance between the rights of taxpayers and intermediaries with the capacities, functions, and competencies of the tax administrations. The parties undertake to protect the rights and guarantees of taxpayers in the international and domestic arenas so that rights do not represent an obstacle to the actions of the tax administrations (Owens 1990, Intertax).
2. The parties subscribe to a model inspired by the balance between both sides of the weight scale, not only in the field of the domestics' regulations but also in the framework of cross-border tax transactions, whether on exchanges of tax information or of another type of international tax assistance and, in general, any action that involves the crossing of borders taxing more than one State.
3. The parties will seek more efficient and comprehensive protection of the taxpayers' rights, domestically and in international areas, working together to improve the insufficient protection of taxpayers' rights in the collection of international standards issued for protecting taxpayers' rights in the international tax information exchange and other procedures.
4. The parties undertake their interest in evaluating to promote a new development Protocol on taxpayers' rights: **Protocol on Global Taxpayers' Rights and Guarantees Charter to be included in the international tax law order**, consisting of an international Agreement between the signatory parties, with legal binding (hard law), *erga omnes*, about the rights and guarantees of taxpayers in the global sphere (national and international).
5. By the preceding, the parties agree to consider a new protocol to approve a global model of the Bill of Rights for Taxpayers that includes both, the national and international arenas. At the international level, this would improve the incomplete global legal framework that currently regulates the taxpayers' rights in cross-border tax transactions, for instance, on exchange of tax information: art. 26 Model Conventions to avoid double taxation (- OECD Model Convention, UN MC, US MC, etc.); - Bilateral agreements to avoid double taxation (art. 26); - Multilateral Agreement on Mutual Assistance (art. 4.1, art. 22.1 and art. 21.2); - Model Tax Information Exchange Agreement (MTIEA), art. 1; Art. 5.3; - OECD Model Agreement between Competent States (section 5 and annexe IV); - FATCA (lack of regulation in this regard)¹⁶; - Scope of application of the European Union (Directive 2011/16/EU, DAC II art. 16.1 and 25 and updated versions).
6. The possible new Protocol on Global Taxpayers' Rights and Guarantees will regulate, among others, aspects such as the following:
 - (a) Establishment of the Principles of "Proportionality", "Reciprocity", "Confidentiality", "Data protection" and correct and limited use (material scope, subjective scope and temporal scope) of the "Use of Data".
 - (b) Guarantee taxpayers' rights in "Notification", "Hearing/Audience" and "Claim/Appeal".
 - (c) Personal and family privacy rights.
 - (d) Data protection right and the confidentiality right. The right to secrecy.
 - (e) Ensure a compatible regulation between the exchange of international tax information and the right to non-incrimination of taxpayers.
 - (f) Guarantee and protection of the principles of transparency and legal certainty, among others.
 - (g) Guarantees and rights on national and international dispute resolutions.
7. The parties will base themselves on the hard law and soft law regulations for the elaboration of the protocol above:
 - a) *Hard Law*: - The Universal Declaration of Human Rights of 1948 (art. 12 on the Right to primary and family life and art. 11 right to a defence); - The specific Conventions or Treaties that regulate the rights to personal and family privacy and data protection, such

¹⁶ The IGA 1 model refers to the confidentiality rules provided for in the OECD Models.

as, - The European Convention on Human Rights of the Council of Europe (art. 6: the right to judicial guarantees; art. 8: the Right to respect for private and family life); - Convention 108, of the Council of Europe on the Right to personal and family intimidation; The European Union Directive 95/46/EC of the European Parliament and the Council on the protection of personal data. Regulation (EU) 2016/679 on the protection of the processing of personal data, etc. The Taxpayer Charters (Australian, UK, France, Sweden, etc.), whether listed as hard laws or soft laws, etc.

Soft Law: The Charter of Fundamental Rights of the European Union (articles 7, 8, 47); - A Model Taxpayer Charter. Towards greater fairness in taxation by the *Confederation Fiscale Europeenne* (2012), and *The Confederation Fiscale Europeenne at 50 years*, CEF (Servaas van Thiel, ed.); OECD (1990) Taxpayers' Rights and Obligations – Practice Note Prepared by the OECD Committee of Fiscal Affairs Forum on Tax Administration; OECD (2022). *Building Tax Culture, Compliance and Citizenship*, 2002, A global source Book on Taxpayer Education, among others; The observatory on the protection of taxpayer's rights (2020, IBFD); *Modelo de Código Tributario del CIAT* (2015); *Carta de atributos mínimos para una sana y eficaz Administración Tributaria* (CIAT, 1996, República Dominicana), etc.

Article 14

Cooperation in Tax Education and Tax Compliance

1. The parties undertake to promote new tax culture in a climate of reciprocity, help and understanding between all the subjects involved: citizens, taxpayers, tax administrations, and tax advisories, states, international agents and the rest of the stakeholders.
2. The parties assume the role of tax education and voluntary compliance as **new international taxation PRINCIPLES** since these matters are subject to the range of principles of international taxation, in line with the postulates issued by the new generation treaties inspiring in a holistic vision.
3. The parties will promote social impact policies at a regional, national and international level for the establishment and reinforcement of tax education and teaching in the tax field.
4. The parties will adopt the necessary measures to promote and, where appropriate, encourage a new culture of tax education and voluntary compliance as essential instruments to achieve tax justice within the framework of global tax governance, the reduction of all forms of tax evasion, avoidance and fraud, promoting an increase in the volume of tax collection and 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 administrations¹⁷:
 - 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

¹⁷ By David Deputy, Director of Strategic Development and Emerging Markets, and Representative to International Organizations such as UN. Vertex Corporation. President, Accounting Blockchain Coalition: "United Nations: global digital economy and disruptive technologies to prevent the tax fraud and the tax noncompliance" in Global Tax Governance (Owens, J. Andrés-Aucejo, E., Nicoli, M, Sen, J., Olesti, A., López, J. Pinto, J. Dirs.).

- documents: NF-e; NFS -e; CT-e; NFC-e and MDF-e and some ancillary obligations),¹⁸ 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.

¹⁸ Monica SCHPALLIR CALIJURI. Lead Sector Specialist in Tax administration at the Inter-American Development Bank (IABD). Former Tax officer at IMF and at Brazilian Tax Administration.

Article 16

Cooperation in Taxation and Gender

1. The parties will promote tax systems recognising and taking on the gender and social equality perspective.
2. The parties intensify their efforts to establish a new social contract based on more equitable and fair bases that contemplate equality in gender discipline.
3. The parties can adopt resolute actions against inequalities, considering gender tax policies as essential performance that can be promoted to reduce social and economic disparities through the inclusion of gender tax policies in government and regional tax policies, in the strategic lines of the Ministries of Finance. and Management of Public Finance.
4. The parties will strengthen and promote the consolidation of tax systems that do not hide gender inequalities, as well as tax systems that correct and remove discriminatory gender tax provisions.
5. The parties will promote actions, programs and performances that encourage more excellent female representation in tax administrations, such as “The woman leaders in tax transparency” Program by the Secretariat of the Global Forum on Transparency and Exchange of information for tax purposes of the OECD (2022), promoting “higher female representation at international events on tax transparency and diverse views across decision-making spheres”.¹⁹
6. The parties will cooperate to make it possible to achieve objective number five (and its goals) of the United Nations 2030 Agenda through multilevel fiscal/tax policies.

¹⁹ (OECD) Building a network of women officials championing tax transparency in their tax administrations. Pilot Programme 2022). (OECD) Tax policy and gender equality. February 2022.

SOME PROCEDURAL ASPECTS

- (a) The present *General Agreement on International Tax Cooperation, Trade and Global Tax Cooperation* is an unclosed proposal open to debate and possible following updates.
- (b) *Developing*: The most typical way of developing framework treaties or framework agreements in Public International and European Law is through protocols. The protocol is a binding act with obligatory force (hard law). In this sense, it is proposed that this *Framework Agreement on International Tax Cooperation, Trade and Global Tax Cooperation* can be developed through protocols.²⁰
- (c) *Regarding the final rules* of the treaties, such as: monitoring commissions, entry into force and other final clauses, it has not been considered necessary to include them, because the present *General Agreement* is a proposal with substantive content (with a preamble and operative part) open to debate. However, if a strong recommendation for a future treaty were successful, it would be included in the agreement treaty text.
- (d) *Concerning the form* of this Framework Agreement, the following three alternatives were considered to give it form:
- Multilateral Treaty
 - Multilateral Framework Agreement
 - Programmatic statement

Perhaps, the possibility of reaching a multilateral treaty would be optimal; however, this could probably generate more reluctance at the time of its approval by the States. For this reason, we favour the formula of a multilateral framework agreement, drafted under the premise of regulating the main bases and general aspects of international tax cooperation, trade and tax governance.²¹

It seems complicated to understand that in the XXI century when so many treaties have been signed worldwide on cooperation in many areas, particularly tax cooperation and tax governance, none have yet been created. This would undoubtedly represent a very advanced first step towards global tax cooperation to get sustainable global targets and goals as we have defended throughout the pages of this framework agreement.

Note 1: We have not considered the need to include definitions of treaty terms because it is a General Agreement and therefore, unnecessary. Instead, we follow the criteria of the expert Professor [A. Remiro Brotons](#) (II Preparatory Work. International Congress 2021)²², whom we really thank for his collaboration.

Note 2: We have not considered the need to divide the text into chapters following the expert criteria of Prof. [Franco Roccagliata](#) (XVIII session of International Tax Cooperation Committee, New York, 2019, 23-26 April and ECOSOC 29 April 2019), whom we really thank for his collaboration.²³

- (e) Iter for the possible approval of this Framework Agreement.

About its elaboration:

1.- *Document made by experts*. For the approval of a Framework Agreement to be possible, probably the best way is to start from a document containing the base project prepared by experts.

Note: This would also prevent what happened with the Third Conference on the Law of the Sea of the United Nations, which, due to the absence of a basic project, took thirteen years to adopt the convention.

²⁰ Protocols, in international law are norms of hard law, authentic agreements approved by the parties, which develop specific aspects of the Framework Agreements or the General Agreements. For example, the European Convention on Human Rights was developed by protocols; The General Convention against climate change was developed by protocols (ex. Kyoto, etc.); The convention on Civil and Political Rights also developed the framework agreement through Protocols.

²¹ Nowadays, in the phase in which we find ourselves, we do not believe that the clauses of the most favored nation style and others that, however, have been so successful for international trade, are an excellent formula for the codification of international tax cooperation. However, in the future, once we have achieved a general framework, we could think of protocols that include developed clauses with rights, especially obligations, and responsibilities in terms of cooperation, etc. for the parties. Generally, the framework agreements regulate the general bases, while the protocols develop the details and more specific regulations with obligations for the parties.

²² Antonio REMIRO BROTONS, Emeritus Professor of Public International Law at the Autonomous University of Madrid. He is a member of the European Academy of Sciences and Arts. "Policy-making on International Economic Law Conference" Toward a new Global Tax Treaty on International Tax Cooperation and Global Tax Governance ([II Preparatory work](#)).

²³ University: College of Europe. Brussels. Principal administrator in DG TAXUD (Former). Delegate of the EU Commission in various international tax committees (OECD-CFA, UN-DESA). Legal advisor at the International Department of the Italian Ministry of Finance (1984-1994) and as a tax inspector in local tax Office (1978-1984).

2. Its elaboration can be carried out in other different ways too, for example by the *International Law Commission* of the United Nations or, for example, by a decision of the General Assembly, through the *Legal Commission VI* of the United Nations (or on the contrary), and there is the possibility that the General Assembly gets the proposal from States or other members.²⁴

However, it is difficult for the International Law Commission to achieve this goal since it is generally limited to legal issues without many specific technical aspects. On the other hand, the initial alternative of the proposal by the General Assembly itself is very complicated (although not impossible).

3. Possibly, the most agile way to carry out the codification and progressive development of international tax cooperation relations in a matter as technical as international taxation, would be by the experts to present a proposal for a Framework Agreement. This would speed up the process extraordinarily. In this way, a base text could already be available for future deliberations, study and approval.

4. Regarding the iter to follow, the following procedure could be considered:

- Presentation of a version of the framework agreement under the Committee on International Tax Cooperation Committee of the United Nations.
- The International Tax Cooperation Committee of the United Nations (the technical experts) could proceed to the study and deliberation and making of proposals, remarks, considerations, etc., to conclude in a Framework Agreement proposal approved by the members of the United Nations International Tax Committee.
- Elevation of the work proposal to the ECOSOC of the UN.
- Assumed by the 51 members that make up the ECOSOC, it could be elevated to the National Assembly.

5. Once the text is in the seat of the General Assembly of the United Nations, there are different options for the approval of the Treaty:

- i) Hold a convention within the General Assembly itself.
- ii) A diplomatic conference (Plenipotentiary Conference) is convened to carry out a multilateral agreement.

Probably, in our case, the first route would be more appropriate, that is, through the General Assembly of the United Nations, the route for its negotiation and, where appropriate, adoption and opening for signature by the states, in the seat of the plenary session of the General Assembly.

Furthermore, in the case of projects elaborated by specific organs (political bodies) within the UN, practice shows that they are generally approved by the General Assembly (for example, the protection of human rights elaborated by the CHR), while projects of the IDC are generally presented to the Plenipotentiary Conference, subject to exceptions to this rule.

6. In addition, among the advantages of materializing the codification (negotiation and adoption) within the General Assembly of the United Nations, it is worth mentioning:

- The process is facilitated because the General Assembly has a headquarters, technical and administrative infrastructure
- The application of its Internal Regulations avoids prior debates on the procedure and decision-making method (art. 18 of the Charter).

7. As is known, for the treaty to prosper, it must have the support of at least two thirds of the States (art. 9.2 of the Vienna Convention) or else with a broad consensus.

²⁴ For example, the global environmental pact was elevated to the General Assembly by the President of the Republic of France Emmanuel Macron. About this matter: BONET PÉREZ, J. The organization of the preparatory work for a Framework Agreement on international cooperation in tax matters: general ideas, *Review of International and European Economic Law*, n. 1, 2022.

PREPARATORY WORKS (DETAILS IN SUPPLEMENTARY 2)

- (2018) UNIDROIT. Rome - International Meeting. **(I Preparatory work)** International Meeting (2018). The Framework Agreement on International Tax Cooperation and Global Tax Governance (and other Global Tax Policy Models ongoing UN 2030 & Addis Ababa Action Agendas). Capacity Building-POLICY MAKING: Global Tax Policies on International Tax Cooperation and Global Tax Governance. ROME; Tuesday, 26 March 2018. Venue: UNIDROIT.
- (2021) *International Congress*. "Policy-making on International Economic Law Conference" Toward a new Global Tax Treaty on International Tax Cooperation and Global Tax Governance **(II Preparatory work)**. September 30th 2021. Faculty of Law University of Barcelona.
- (2021) Owens, J.; Andrés-Aucejo, E., Mezang, S., Nicoli, M. "General Agreement on International Tax Cooperation, Trade and Global Tax Governance. *A Proposal (Part I)*"., Review of International and European Economic Law (www.rieeel.com), Vol. 1, n. 1
- (2021) Bonet J. "The organization of the preparatory work for a framework agreement on international cooperation in tax matters: general ideas" www.rieeel.com, Vol. 1 n. 1.
- (2018) Olesti-Rayó, A., Fernández-Pons, X. "Multilateral Trading System in some agreements on international economic cooperation." www.rieeel.com, Vol. 1, n. 2, Annex.

BACKGROUND

- International Congress 2017: The new trends and challenges of the International Tax Cooperation in the wave of the new political Scenario: United States (Trump) and UK (Brexit); Barcelona, Friday 27th January 2017. *Chronicle of International Congress 2017: "International Administrative Cooperation in Tax Matters and Tax Governance". On Barcelona, January 26th, 2017. Facultad de Derecho. Universidad de Barcelona.*
- Report of the International Congress 2017: "International Administrative Cooperation in Tax Matters and Tax Governance". Barcelona, January 26th, 2017. Facultad de Derecho. Universidad de Barcelona.*
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Next Event: INTERNATIONAL CONGRESS. ECONOMIC AND TAX GLOBAL, GOVERNANCE, GOOD GOVERNMENT AND GLOBAL TAX GOVERNANCE IN THE DIGITAZILZED AGE. Venue: Faculty of Law. University of Barcelona, Thursday 24th, November, 2022, Friday, 25th, November 2022 <https://bit.ly/3UL77wd>

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Supplementary material: The online version contains supplementary material available at www.rieel.com

ANNEX. MULTILATERAL TRADING SYSTEM GUIDELINES¹

Havana Charter

The UN Economic and Social Council convened a United Nations Conference on Trade and Employment in Havana (from 21-11-1947 to 24-3-1948). Fifty-seven countries signed the Havana Charter for the establishment of an International Trade Organization (ITO), but this treaty did not obtain the necessary ratifications to enter into force. In any case, some of its provisions can serve as drafting models.

Chapter I, Purpose and objectives, Article 1:

"[...]

THE PARTIES to this Charter undertake, in matters of trade and employment, to co-operate with each other and with the United Nations

For the Purpose of

REALIZING the aims set forth in the Charter of the United Nations, particularly the attainment of the higher standards of living, full employment and conditions of economic and social progress and development, envisaged in Article 55 of that Charter.

TO THIS END they pledge themselves, individually and collectively, to promote national and international action designed to attain the following objectives:

[...]

6. To facilitate through the promotion of mutual understanding, consultation and co-operation the solution of problems relating to international trade in the fields of employment, economic development, commercial policy, business practices and commodity policy."

General Agreement on Tariffs and Trade (GATT) of 1947 and 1994

As the Havana Charter did not enter into force, the GATT of 1947 was, for almost five decades, the main legal reference of the multilateral trading system. Its scope was much more limited than that of the Havana Charter, focusing on promoting a certain liberalization of the international trade of goods, reducing or eliminating certain state barriers. Among the principles of the GATT 1947, there are those relating to non-discrimination: "General Most-Favoured-Nation Treatment" (Art. I); and "National Treatment on Internal Taxation and Regulation" (Art. III).

After the creation of the United Nations Conference on Trade and Development (UNCTAD) in 1964, the GATT of 1947 was assuming, for the benefit of developing countries, the principles of "Special and differential treatment" and of "Non-reciprocity" (in the sense that "developed countries do not expect reciprocity for commitments made by them in trade negotiations to reduce or remove tariffs and other barriers to the trade of developing countries").

After the Uruguay Round, the 1994 Marrakesh Agreements, which led to the creation of the World Trade Organization (WTO), replaced the GATT of 1947 by the current GATT of 1994, maintaining its same basic principles, which also inspire other WTO agreements, such as the General Agreement on Trade in Services (GATS) and the Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPs).

Agreement establishing the WTO

The preamble to the WTO Agreement took into account the preamble to the old GATT of 1947, but it included new concepts, adapted to the evolution of international law, such as the explicit reference to the "objective of sustainable development" and to the protection and preservation of the "environment". See:

"Recognizing that their relations in the field of trade and economic endeavour should be conducted with a view to raising standards of living, ensuring full employment and a large and steadily growing volume of real income and effective demand, and expanding the production of and trade in goods and services, while allowing for the optimal use of the world's resources in accordance with the objective of sustainable development, seeking both to protect and preserve the environment and to enhance the means for doing so in a manner consistent with their respective needs and concerns at different levels of economic development [...]"

Revised Agreement on Government Procurement

¹ X. Fernández Pons. Professor of Public International Law at the Faculty of Law of the University of Barcelona and A. Olesti-Rayó. Professor of Public International Law at the Faculty of Law of the University of Barcelona

Among the Marrakesh Agreements of 1994, a plurilateral agreement on public procurement (GPA 1994) was included. A new version of this agreement was adopted in 2012, which entered into force on April 6, 2014 (Revised GPA). As it is a recent agreement launched, particularly, by the most advanced economies, it is interesting to dwell on some of the provisions of its preamble and its articles:

- **Nondiscrimination**

“Recognizing that measures regarding government procurement should not be prepared, adopted or applied so as to afford protection to domestic suppliers, goods or services, or to discriminate among foreign suppliers, goods or services;”

- **Integrity and predictability**

“Recognizing that the integrity and predictability of government procurement systems are integral to the efficient and effective management of public resources, the performance of the Parties’ economies and the functioning of the multilateral trading system;”

- **Flexibility (to respond to the specific “circumstances” of each Party)**

“Recognizing that the procedural commitments under this Agreement should be sufficiently flexible to accommodate the specific circumstances of each Party;”

- **Needs of developing countries**

“Recognizing the need to take into account the development, financial and trade needs of developing countries, in particular the least developed countries;”

- **Transparency**

“Recognizing the importance of transparent measures regarding government procurement, of carrying out procurements in a transparent and impartial manner and of avoiding conflicts of interest and corrupt practices, in accordance with applicable international instruments, such as the United Nations Convention Against Corruption;”

- **Encouraging the use of electronic means**

“Recognizing the importance of using, and encouraging the use of, electronic means for procurement covered by this Agreement;”

- **Article VIII - Conditions for Participation**

1. A procuring entity shall limit any conditions for participation in a procurement to those that are essential to ensure that a supplier has the legal and financial capacities and the commercial and technical abilities to undertake the relevant procurement.

[...]

3. In assessing whether a supplier satisfies the conditions for participation, a procuring entity:

b) Shall evaluate the financial capacity and the commercial and technical abilities of a supplier on the basis of that supplier’s **business activities both inside and outside the territory** of the Party of the procuring entity; and

[...]

4. Where there is supporting evidence, a Party, including its procuring entities, may exclude a supplier on grounds such as:

[...]

d) final judgments in respect of serious crimes or other serious offences;

e) professional misconduct or acts or omissions that adversely reflect on the commercial integrity of the supplier; or

f) **failure to pay taxes**

- **Article XVIII - Domestic Review Procedures**

1. Each Party shall provide a timely, effective, transparent and non-discriminatory administrative or judicial review procedure through which a supplier may challenge: [...]”.

Trade Facilitation Agreement (TFA)

The TFA is the main result achieved, to date, in the Doha Round of multilateral trade negotiations launched by the WTO in 2001 and not yet concluded. The TFA is a new multilateral agreement, adopted at the Ministerial Conference held in Bali in 2013 and which entered into force on February 22, 2017. Taking into account the difficulties of achieving consensus in the Doha Round, the TFA emphasizes the flexibility and adaptability of its provisions to the circumstances of each Member, particularly in the case of developing and least-developed countries, but not exclusively for them. Some relevant provisions in the indicated sense are reproduced below:

“Recognizing the particular needs of developing and especially least-developed country Members and desiring to enhance assistance and support for capacity building in this area;

Recognizing the need for effective cooperation among Members on trade facilitation and customs compliance issues;

- Article 1: Publication and availability of information.

1.1 Each Member shall promptly publish the following information in a non-discriminatory and easily accessible manner in order to enable governments, traders, and other interested parties to become acquainted with them:

- a) procedures for importation, exportation, and transit (including port, airport, and other entry-point procedures), and required forms and documents;
- b) applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;

[...]

2. Information Available Through Internet

2.3 **Members are encouraged to** make additional information related to trade available on the Internet, including relevant legislation related to trade and other elements referred to in paragraph 1.1.

[...]

3. Enquiry points

3.1 Each Member shall, **within its available resources**, establish or maintain one or more enquiry points to answer reasonable enquiries of governments, traders, and other interested parties [...]

- Article 2: Opportunity to comment, information before entry into force, and consultations

1. Opportunity to comment and information before entry into force

1.1 Each Member shall, **to the extent practicable and in a manner consistent with its domestic law and legal system**, provide opportunities and an appropriate time period to traders and other interested parties to comment on the proposed introduction or amendment of laws and regulations of general application related to the movement, release, and clearance of goods, including goods in transit.

[...]

- **Special and differential treatment provisions for developing country members and least-developed country members, subject to the reception of technical assistance and support for capacity building**

Section II of the TFA contains provisions on special and differential treatment that allow developing and least-developed countries to determine when they will apply specific provisions of the Agreement and identify the provisions that may only be applied after receiving technical assistance and support for capacity building. See, for instance:

Article 13: General Principles

[...]

2. Assistance and support for capacity building should be provided to help developing and least-developed country Members implement the provisions of this Agreement, in accordance with their nature and scope. The extent and the timing of implementation of the provisions of this Agreement shall be related to the implementation capacities of developing and least-developed country Members. Where a developing or least-developed country Member continues to lack the necessary capacity, implementation of the provision(s) concerned will not be required until implementation capacity has been acquired.

3. Least-developed country Members will only be required to undertake commitments to the extent consistent with their individual development, financial and trade needs or their administrative and institutional capabilities.”

EU REGIONAL TRADE AGREEMENTS WITH THIRD STATES

The EU has a considerably greater weight in international trade negotiations than any of its members individually considered. It is an active economic and political actor with regional and global interests and responsibilities.

In general terms, the regional trade agreements that the EU concludes with third States can be characterized according to the following typology, according to the Commission itself.

1. "New Generation" Free Trade Agreements (FTAs) that would include the following international agreements:

- EU-South Korea, in force since July 1, 2011.
- EU-Colombia-Peru-Ecuador. Entered into force for Peru, on March 1, 2013; for Colombia on August 1, 2013 and for Ecuador on January 1, 2017.
- Association Agreement between the EU and Central America. Entered into force for Honduras, Nicaragua and Panama, on August 1, 2013; for Costa Rica and El Salvador, on October 1, 2013; for Guatemala, on December 1, 2013.
- Global Economic and Trade Agreement (CETA) between the EU and Canada. Provisional application of part of its provisions from September 21, 2017.

2. Deep and Comprehensive Free Trade Areas (DCFTA)

- EU-Georgia of September 1, 2014, effective since July 1, 2016.
- EU-Moldova of September 1, 2014, effective since July 1, 2016.
- EU-Ukraine January 1, 2016, effective since of September 1, 2017.

3. "First generation" Free Trade Agreements

- EU-Turkey Customs Union Association Agreement signed in 1963; The final phase of the customs union was completed on January 1, 1996.
- UE-Switzerland, in force since 1972.
- EU-Norway, in force since July 1, 1973.
- EU-Israel, in force since January 1, 1996.
- EU-Jordan, in force since May 1, 2002.
- EU-Palestine, in force since July 1, 1997.
- EU-Tunisia, in force since March 1, 1998.
- EU-Morocco, in force since March 18, 2000.
- EU-Lebanon, in force since March 1, 2003.
- EU-Egypt, in force since December 21, 2003.
- EU-Algeria, in force since September 1, 2005.
- EU-Mexico Global Agreement. FTA for goods in force since July 1, 2000. TFA for services in force since March 1, 2001.
- EU-Chile Association Agreement, in force since February 1, 2003.
- Stabilization and Association Agreement (SAA) EU-Former Yugoslav Republic of Macedonia. Interim trade agreement: in force since June 1, 2001.
- SAA EU-Albania. Interim agreement on trade: in force since December 1, 2006.
- SAA EU-Montenegro. Interim agreement on trade: in force since January 1, 2008.
- SAA EU-Serbia Interim Trade Agreement for Serbia: in force since February 1, 2009; for the EU: in force since December 8, 2009.
- SAA EU-Bosnia and Herzegovina Interim Trade Agreement: in force since July 1, 2008.
- SAA EU-Kosovo, in force since April 1, 2016.

4. Economic Partnership Agreements (EPAs)

- EU-Pacific Region. Entered into force for Fiji, on July 28, 2014; for Papua New Guinea, on December 20, 2009.
- EU-Cariforum. It entered into force for Antigua and Barbuda, Belize, Bahamas, Barbados, Dominica, Dominican Republic, Grenada, Guyana, Jamaica, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Suriname and Trinidad and Tobago, on December 29, 2008.
- EU-Subregion of Eastern and Southern Africa. Entered into force for Madagascar, Mauritius, Seychelles and Zimbabwe, on May 14, 2012.
- EPA EU-Central Africa. Entered into force for Cameroon, on August 4, 2014.
- EPA EU-SADC (Southern Africa Development Community). Entered into force for Botswana, Eswatini, Lesotho, Namibia and South Africa, on October 10, 2016; for Mozambique, on February 4, 2018.
- Interim EU-Ghana EPA 15 December 2016.
- Interim EU-Cote d'Ivoire EPA September 3, 2016.

According to the Commission, FTAs are an important catalyst for the opening of markets and the creation of favorable framework conditions for trade and investment. However, these treaties also pursue complementary objectives, both general and specific, for the partner country or the associated region. The EU is determined to ensure that trade policy also serves to promote values such as the protection of human rights, labor rights, the environment and the fight against climate change. Furthermore, some FTAs may offer the possibility of strengthening cooperation between the parties in different areas, such as research or technological innovation.

All "new generation" FTAs and DCFTAs concluded by the EU since 2010 include a "Trade and Sustainable Development" (TSD) chapter with legally binding commitments whose implementation is overseen by TSD committees that meet once a year. It is also included in the EPA agreements.

The EU's will in recent years is to implement a commercial policy (which includes investments) based on values that include:

- Expand measures to support sustainable development, fair and ethical trade and human rights, including guaranteeing the effective implementation of the provisions related to the FTA and the Generalized Preferences Scheme.
- Inclusion of anti-corruption regulations in future commercial agreements.

EU Agreement with Vietnam of October 17, 2018

The agreement contains a chapter (13) on “Trade and Sustainable Development” that includes a broad list of commitments, among which the following should be mentioned:

- The effective application of fundamental labour standards and the conventions of the International Labour Organization (ILO), the multilateral environmental agreements that the EU and Vietnam have ratified, as well as the guarantee of ratifying the fundamental ILO conventions not yet ratified;
- the effective implementation of international agreements on the environment, such as the Paris Agreement;
- the prevention of a race to the bottom: not to weaken the internal labour and environmental legislation to attract trade and investments;
- the adoption of measures in sectors of special importance in Vietnam, such as the conservation and sustainable management of wild fauna and flora, biodiversity, forestry and fisheries;
- the participation of civil society in monitoring the implementation of the chapter on trade and sustainable development and advising on this, on both sides;
- the application of specific dispute settlement procedures for the chapter on trade and sustainable development.

EU-Singapore Agreement of 15 October 2018

The agreement includes a chapter (12) on “Trade and Sustainable Development”, whose objective is to ensure that trade supports the protection of the environment and social development. The agreement has binding commitments to ensure that national levels of environmental and labour protection are in line with fundamental international standards and agreements.

The objective of the agreement is to increase the contribution of trade and investment to sustainable development, including issues related to corporate social responsibility, sustainability guarantee schemes (eco-labeling initiatives and fair and ethical trade) and conservation and sustainable management of natural resources.

The agreement establishes how the social partners and civil society will participate in its implementation and follow-up. This includes using existing or new consultative mechanisms to involve stakeholders. It provides a mechanism to resolve any disagreement about the implementation of the chapter.

EU-Japan Agreement of July 17, 2018 which entered into force on February 1, 2019

The agreement includes a chapter (16) on “Trade and Sustainable Development” and it is similar to other recent trade agreements of the EU. The EU and Japan are committed to implementing the core labour standards of the ILO and international environmental agreements, including the United Nations Framework Convention on Climate Change, as well as the Paris climate agreement. The EU and Japan are committed not to reduce domestic labour and environmental laws to attract trade and investment. The parties are also committed to the conservation and sustainable management of natural resources, and to the treatment of biodiversity, forestry and fisheries issues. The parties agree to promote corporate social responsibility and other business and investment practices that support sustainable development. The agreement establishes mechanisms for civil society to monitor the commitments acquired in the area of trade and sustainable development. The agreement will have a binding dispute resolution mechanism to resolve disputes in this area, which includes government consultations and the recourse to an independent panel of experts.

OTHER REGIONAL TRADE AGREEMENTS

Although the conclusion of regional trade agreements is not new, the difficulties in advancing the Doha Round may have contributed, at least in part, to the fact that in recent years there has been a marked proliferation of regional or mega-regional trading negotiations. Some examples of these agreements are included below.

Trans-Pacific Partnership (TPP)

The negotiation of this agreement was decidedly promoted by the United States under the presidency of Barack Obama, and the agreement was adopted on October 5, 2015. The agreement was signed on February 4, 2016 by twelve countries of the Pacific Rim (Australia, Brunei, Canada, Chile, the United States, Japan, Malaysia, Mexico, New Zealand, Peru, Singapore and Vietnam), but after the arrival of Donald Trump as president, the United States withdrew from this initiative.

In any case, this agreement is a sample of the current trends in the celebration of regional and mega-regional agreements which include many more aspects than the establishment of a free trade area. Thus, the TPP is an agreement of great extension and complexity. It includes thirty chapters relating mainly to: trade of goods, sanitary and phytosanitary measures, technical barriers to trade, trade defense measures, investments, cross-border trade in services, financial services, temporary entry of business persons, telecommunications, electronic commerce, public procurement, competition policy, state-owned enterprises and monopolies, intellectual property, labour, environment, cooperation and capacity building, competitiveness and business facilitation, development, small and medium enterprises, regulatory coherence, transparency and anti-corruption, provisions administrative and institutional and exceptions.

The Preamble of the TPP includes objectives and concepts with increasing relevance in international economic treaties such as: the promotion of sustainable development, the recognition to States of the inherent right to regulate, transparency, good governance, rule of law, elimination of bribery and corruption.

It should be noted that the TPP (and other agreements promoted by the United States) do not usually include a chapter explicitly dedicated to sustainable development, but these issues are dealt, especially, within the chapters related to labour (19), environment (20), and development (25).

For example, Article 20.3 of TPP, provides that:

“1. The Parties recognise the importance of mutually supportive trade and environmental policies and practices to improve environmental protection in the furtherance of sustainable development.

2. The Parties recognise the sovereign right of each Party to establish its own levels of domestic environmental protection and its own environmental priorities, and to establish, adopt or modify its environmental laws and policies accordingly.

3. Each Party shall strive to ensure that its environmental laws and policies provide for, and encourage, high levels of environmental protection and to continue to improve its respective levels of environmental protection.

4. No Party shall fail to effectively enforce its environmental laws through a sustained or recurring course of action or inaction in a manner affecting trade or investment between the Parties, after the date of entry into force of this Agreement for that Party.”

Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP)

After the withdrawal of the United States from the TPP, the rest of countries involved in this initiative decided to keep it as a TPP-11, changing the title of the agreement by Comprehensive and Progressive Agreement for TPP (CPTPP) and adopting and signing a new text in Santiago de Chile on March 8, 2018, which entered into force on December 30, 2018.

The CPTPP incorporates, by reference, the majority of TPP provisions. In any case, it also includes a new preamble, which contains other concepts of increasing relevance in the international agenda, such as:

"CONTRIBUTE to maintaining open markets, increasing world trade, and creating new economic opportunities for people of all incomes and economic backgrounds;"

"REAFFIRM the importance of promoting corporate social responsibility, cultural identity and diversity, environmental protection and conservation, gender equality, indigenous rights, labor rights, including trade, sustainable development and traditional knowledge, as well as the importance of preserving their right to regulate in the public interest;
"

Regional Comprehensive Economic Partnership (RCEP)

Negotiations for this agreement have been launched to create a free trade zone between sixteen countries, including the ten countries of the Association of Southeast Asian Nations (ASEAN) and six other countries (Australia, China, South Korea, India, Japan and New Zealand).

A joint statement made in Singapore on November 14, 2018, expressed the determination to conclude "a modern, comprehensive, high quality, and mutually beneficial RCEP in 2019". This statement indicates that the negotiation of various chapters has been completed, relating to: "Economic and Technical Cooperation, Small and Medium Enterprises, Customs Procedures and Trade Facilitation, Government Procurement, Institutional Provisions, Sanitary and Phytosanitary Measures, and Standards, Technical Regulations and Conformity Assessment Procedures". In the joint statement there are no explicit references to future negotiations of chapters relating to sustainable development, labour or environment, as it is usual in trade agreements led by the EU or USA. In any case, the RCEP is still an initiative under negotiation.

Pacific alliance

The Framework Agreement of the Pacific Alliance was signed on June 6, 2012 between Colombia, Chile, Mexico and Peru, in order to promote an area of deep integration. Its preamble refers to the promotion of “sustainable economic and social development” and it also refers to “inclusive economic development and growth”.

Agreement between the United States, Mexico and Canada (USMCA)

This agreement, signed on November 30, 2018, to replace the North America Free Trade Agreement (NAFTA), has not yet entered into force. It includes, similarly to the TPP, a chapter on “Labor” (23) and another on “Environment” (24). Its preamble reflects new increasingly relevant concepts in economic international treaties, such as transparency, the right to regulate, regulatory quality or good regulatory practices (chapter 28), accountability, predictability, good governance... Thus, for example, the Parties:

“ESTABLISH a clear, transparent, and predictable legal and commercial framework for business planning, that supports further expansion of trade and investment;

RECOGNIZE their inherent right to regulate and resolve to preserve the flexibility of the Parties to the legislative and regulatory priorities, and protect legitimate public welfare objectives, such as health, safety, environmental protection, conservation of living or non-living, exhaustible natural resources, integrity and stability of the financial system, and public morals, in accordance with the rights and provided in this Agreement;

RECOGNIZE that the implementation of government-wide practices to promote regulatory quality through greater transparency, objective analysis, accountability, and predictability can facilitate international trade, investment, and economic growth, while contributing to each Party’s ability to achieve its public policy objectives;

PROMOTE transparency, good governance and the rule of law, and eliminate bribery and corruption in trade and investment;”



REVIEW OF INTERNATIONAL & EUROPEAN ECONOMIC LAW

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**GENERAL AGREEMENT ON INTERNATIONAL TAX COOPERATION,
TRADE, AND GLOBAL TAX GOVERNANCE:
*Supplementary/Annex 2***

BACKGROUND & PREPARATORY WORKS

TAXATION AND SUSTAINABLE DEVELOPMENT GOALS (SDG) PROJECT: "RUELA" ANNUAL MEETING ON "TAXATION - INTERNATIONAL COOPERATION AND GLOBAL TAX GOVERNANCE" as a main financial source of the SDG 2030 UN & A. ARABA Agenda's Project.

DIRECTORS:
Julio Ponce Solé
 Director of WTC Global Tax Policy Center, Vienna
Markus Leonard
 Secretary of TN Tax Committee, New York
Eva Andrés
 Professor of Tax Law, UB

PRINCIPAL INVESTIGATOR:
Lluís Grau
 IBERICA IBERIA Project, Coeditor

SCIENTIFIC COMMITTEE: J. Owens, M. Leonard, E. Andrés, M. Staal, J. Solé, J. Sureda, C. Caffery, C. García-Herrera, S. Díaz de Sotolué, P. Ramos Prieto
AD HOC COMMITTEE: J. Llanusa, G. Blanes, M. López, J. G. Díaz, J. P. Pons, A. Blanes, S. Fernández-Pons

16-18 OCTUBRE 2019 - MADRID
 16-18 OCTUBRE 2019 - MADRID



"International Tax Cooperation" Congress 2019:
 Digital Economy, Transfer Pricing and Litigation in Tax Matters (MAPS + ADR).
 Ongoing 2030 (SDG) and Addis Ababa Agendas



Barcelona
 Thursday and Friday, 17th, 18th January 2019
 Venue: **ILLUSTRUS BAR ASSOCIATION OF BARCELONA**
 Calle de Mallorca, 263 - 08037 Barcelona, Spain
REGISTRATION FORM

Scientific Committee: E. Andrés, J. Noguera, A. Turina, C. García-Herrera, S. Bokobo, S. Raventós, C. Macià, D. Torregrossa, G. Salicrú, J.F. Pons. This International Congress is one of the outcomes of the research project EXCELLENCE NETWORK: DER 2015-68768-P (G.O.T.A.-INTAXCOOP&GV). The Global Observatory on Tax Agencies towards the International Administrative Cooperation and Global Tax Governance (I.A.I.A.C.O.P.&G.V.). Coordinators: E. Andrés Aucejo (DER 2015-68768-P), C. García-Herrera Blanco (DE), M. A. Grau Ruiz (DER 2015-653704-R), M. A. Martínez Lago and J. M. Almudi Cid (DER 2015-65852-P), M. Nicoló (ICBM Project), V. Montesinos Julié (European Project), A. Olesti Rayo (DER 2015-65003-PLA), M. Pita Grandal (DER 2015-66338-PI), J. Ramos Prieto (DER 2015-25520), E. Simón Acosta (DER 2012-39342-CO3-01), National Committee Advisor (DER - J. Martín Querrel, I. Labarta Alarcón).



Interdisciplinary Seminar

**INTERNATIONAL GOVERNANCE:
 EFFICIENT AND SUSTAINABLE GOVERNMENTS**



Thursday JUNE 15th, 2017
 11:45 to 17:30 h.

Professors' room, Faculty of Law,
 University of Barcelona,
 Av. Diagonal 684, Barcelona 08034

DIRECTORS:
Eva Andrés Aucejo / Julio Ponce Solé / Marta Ortega Gómez
 TAX LAW / ADMINISTRATIVE LAW / INTERNATIONAL LAW

**INTERNATIONAL CONGRESS
 GLOBAL TAX ADMINISTRATIONS' EFFICIENCY:
 International Fiscal Cooperation and Governance**



GENERAL INFO:

This 1st International Congress is an activity is carried out in the framework of the EXCELLENCE NETWORK: DER 2017- 90874-REDT (G.O.T.A.-INTAXCOOP&GV). The Global Observatory on Tax Agencies towards the International Administrative Cooperation and Global Tax Governance (I.A.I.A.C.O.P.&G.V.). Coordinators: E. Andrés Aucejo (DER 2015-68768-P), C. García-Herrera Blanco (EF), M. A. Grau Ruiz (DER 2015-653704-R), M. A. Martínez Lago and J. M. Almudi Cid (DER 2015-65852-P), M. Nicoló (ICBM Project), V. Montesinos Julié (European Project), A. Olesti Rayo (DER 2015-65003-PLA), M. Pita Grandal (DER 2015-66338-PI), J. Ramos Prieto (DER 2012-25520), E. Simón Acosta (DER 2012-39342-CO3-01).



— CONGRESS CHRONICLE —



Friday 1 June 2018
 Venue: EAPC (Public Administrative School of Catalunya)
 Girona St, 20, Barcelona

SCIENTIFIC COMMITTEE:

M. A. Martínez Lago, E. Andrés Aucejo, J. M. Almudi Cid and M. A. Grau Ruiz

REPORT

International Congress
Global Tax Administrations' Efficiency International Fiscal Cooperation and Governance



Thursday, 31 May 2018
 Lugar: **UNIVERSIDAD COMPLUTENSE DE MADRID**
 Salón de Grados, Facultad de Derecho, Av. Complutense, s/n - 28040 Madrid

Comité Científico: M. A. Martínez Lago, E. Andrés Aucejo, J. M. Almudi Cid and M. A. Grau Ruiz. This 1st International Congress is an activity is carried out in the framework of the EXCELLENCE NETWORK: DER 2017- 90874-REDT (G.O.T.A.-INTAXCOOP&GV). The Global Observatory on Tax Agencies towards the International Administrative Cooperation and Global Tax Governance (I.A.I.A.C.O.P.&G.V.). Coordinators: E. Andrés Aucejo (DER 2015-68768-P), C. García-Herrera Blanco (EF), M. A. Grau Ruiz (DER 2015-653704-R), M. A. Martínez Lago and J. M. Almudi Cid (DER 2015-65852-P), M. Nicoló (ICBM Project), V. Montesinos Julié (European Project), A. Olesti Rayo (DER 2015-65003-PLA), M. Pita Grandal (DER 2015-66338-PI), J. Ramos Prieto (DER 2012-25520), E. Simón Acosta (DER 2012-39342-CO3-01).

REPORT:

International Congress
Global Tax Administrations' Efficiency International Fiscal Cooperation and Governance



Wednesday, 30 May 2018
 Venue: **INSTITUT FISCAL SUBERS**
 Av. Cardinal Herrería Oza, 378 - 28035 Madrid

Scientific Committee: E. Andrés Aucejo, C. García-Herrera Blanco, M. A. Grau Ruiz and S. Raventós. This 1st International Congress is an activity is carried out in the framework of the EXCELLENCE NETWORK: DER 2017- 90874-REDT (G.O.T.A.-INTAXCOOP&GV). The Global Observatory on Tax Agencies towards the International Administrative Cooperation and Global Tax Governance (I.A.I.A.C.O.P.&G.V.). Coordinators: E. Andrés Aucejo (DER 2015-68768-P), C. García-Herrera Blanco (EF), M. A. Grau Ruiz (DER 2015-653704-R), M. A. Martínez Lago and J. M. Almudi Cid (DER 2015-65852-P), M. Nicoló (ICBM Project), V. Montesinos Julié (European Project), A. Olesti Rayo (DER 2015-65003-PLA), M. Pita Grandal (DER 2015-66338-PI), J. Ramos Prieto (DER 2012-25520), E. Simón Acosta (DER 2012-39342-CO3-01).



INTERNATIONAL CONGRESS 2017
 January 26th & 27th
 Barcelona
EUDISCOOP PROJECT, 2016-2019

INTERNATIONAL ADMINISTRATIVE COOPERATION IN TAX MATTERS AND TAX GOVERNANCE

UNIVERSITAT DE BARCELONA

2017

International Congress 2017
 International Administrative Cooperation in tax matters and tax Governance

CHRONICLE

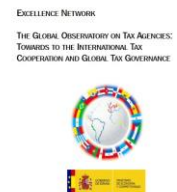
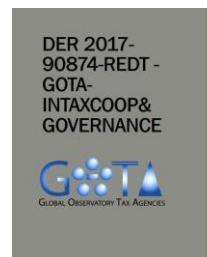
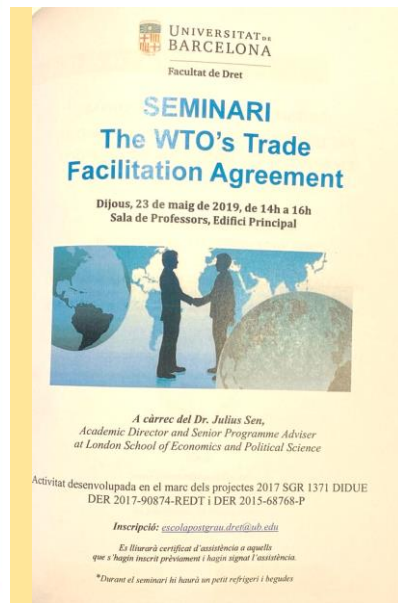
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DER2015-68768-P: International Administrative Co-Operation in Tax Matters and ADR of Transnational Tax Disputes and Models for an Institutional Architecture from a European Perspective "MINISTERIO DE ECONOMÍA Y COMPETITIVIDAD DE ESPAÑA" (EUDISCOOP) 2016-2019

International Congress 2017
 Barcelona, Wednesday 26th & 27th of January 2017
 Salón de grados, Faculty of Law
 University of Barcelona

International Administrative Cooperation in tax matters and tax Governance

DER2015-68768-P: TITOL: International Administrative Co-Operation in Tax Matters and ADR of Transnational Tax Disputes and Models for an Institutional Architecture from a European Perspective (EUDISCOOP) 2016-2019 — MINISTERIO DE ECONOMÍA Y COMPETITIVIDAD DE ESPAÑA



Preparatory works

1.- UNIDROIT. Rome- International Meeting. (I Preparatory work)

International Meeting (2018). The Framework Agreement on International Tax Cooperation and Global Tax Governance (and other Global Tax Policy Models ongoing UN 2030 & Addis Ababa Action Agendas). (I Preparatory Work). Capacity Building- POLICY MAKING: Global Tax Policies on International Tax Cooperation and Global Tax Governance. ROME; Tuesday, 26 March 2018. Venue: UNIDROIT.

2. **International Congress (2021)**. “Policy-making on International Economic Law Conference” Toward a new Global Tax Treaty on International Tax Cooperation and Global Tax Governance (**II Preparatory work**). September 30th 2021. Faculty of Law University of Barcelona.

3. (2022) “General Agreement on International Tax Cooperation, Trade and Global Tax Governance. A Proposal (Part I)”. Review of International and European Economic Law, n. 1, 2021

INTERNATIONAL MEETING

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

(AND OTHER GLOBAL TAX POLICY MODELS ONGOING UN 2030 & ADDIS ABABA ACTION AGENDAS)
(I Preparatory Work)

CAPACITY BUILDING –POLICY MAKING: GLOBAL TAX POLICIES ON INTERNATIONAL TAX COOPERATION AND GLOBAL TAX GOVERNANCE



ROME

Tuesday, 26 March 2018

Venue: UNIDROIT

Piazza Venezia, Rome



Program

Tuesday, 26 March 2018

WELCOME

EVA ANDRÉS AUCEJO

DER.15-68768-P Project: International Administrative Co-Operation in Tax Matters and ADR of Transnational Tax Disputes and Models for an Institutional Architecture from a European Perspective- EUDISCOOP PROJECT.

The Global Observatory on Tax Agencies Model: towards on the International Tax Cooperation and Governance. EXCELLENCE NETWORKING DER 2017-90874-REDT. University of Barcelona

MARCO NICOLI

*Special Advisor to the Director OECD Development Center
Former World Bank Sr. Project Manager -Global Forum on Law, Justice and Development*

FRAMEWORK

The last trends on International Economy and Law highlight the relevance of the tax policies in order to achieve a new social and economic global order. In this framework a remarkable trend is that both intergovernmental and non-intergovernmental organizations are including the global tax issues in their action agendas.

“Strengthening tax systems – policy and administration – is a key development priority, and a core part of the Sustainable Development Goals (SDG) framework and the Addis Ababa Action Agenda” (<http://www.oecd.org/ctp/platform-for-collaboration-on-tax.htm>).

The present international meeting is in line with the most avant-garde tax thinking and building trends in the world. Taxation has a key role in financing the sustainable developing goals (SDG 10 et alter) and the UN SDG 17 Agenda enhances the importance of foster wider relationships to make progress on these goals including convening governments, regional tax organizations, civil society, academia and the business sector. The present international meeting follows the guides remarked by the Platform of International Tax Cooperation launched by the United Nations, the International Monetary Fund, the OECD and the World Bank.

In this Scenario we have created the **Framework Agreement on International Tax Cooperation Trade and Global Tax Governance** to promote, to enhance and to improve the international tax cooperation between the States and to develop an architecture model for a global tax Governance in order to achieve sustainable, efficiency, technologic and equity tax administrations and fairness societies. Other Tax policy modalities will be proposed and discussed at this meeting.

There is no doubt that international Tax Cooperation and Global tax Governance have achieved a pivotal role in the new global Economy and Legal order.



MAIN OBJECTIVE: THE FRAMEWORK AGREEMENT ON INTERNATIONAL TAX COOPERATION, TRADE AND GLOBAL GOVERNANCE – Jeffrey OWENS - Eva ANDRÉS AUCEJO

Policy Making on International Tax Cooperation and Global Tax Governance

Discussion and development of the “FRAMEWORK AGREEMENT ON INTERNATIONAL TAX COOPERATION AND GLOBAL TAX GOVERNANCE”

SPECIFIC OBJECTIVES:

1. **Scope** of the FRAMEWORK AGREEMENT ON INTERNATIONAL TAX COOPERATION AND GLOBAL TAX GOVERNANCE
2. **Structure** (parts: Titles and Chapters) of the FRAMEWORK AGREEMENT ON INTERNATIONAL TAX COOPERATION AND GLOBAL TAX GOVERNANCE
3. **Impact and feasibility** of the FRAMEWORK AGREEMENT ON INTERNATIONAL TAX COOPERATION TRADE AND GLOBAL TAX GOVERNANCE
4. **Organizations, procedures and members** called for the creation and approval of the FRAMEWORK AGREEMENT ON INTERNATIONAL TAX COOPERATION AND GLOBAL GOVERNANCE

OTHER OBJECTIVES:

ANALYSIS AND DISCUSSION OF OTHER TAX POLICY SYSTEMS ON INTERNATIONAL TAX COOPERATION AND GLOBAL TAX GOVERNANCE

1. THE **GENERAL PRINCIPLE** ON INTERNATIONAL TAX COOPERATION TO BE ADOPTED BY THE UNITED NATIONS
2. THE **GLOBAL CODE** ON INTERNATIONAL TAX COOPERATION, TRADE AND GLOBAL TAX GOVERNANCE
3. **GLOBAL TAX POLICY-MAKING** ON INTERNATIONAL TAX COOPERATION AND GLOBAL TAX GOVERNANCE. ARCHITECTURE FOR SUSTAINABLE DEVELOPMENT AND EQUITY SOCIETIES (ONGOING UN 2030 & ADDIS ABABA ACTION AGENDAS).

Guests:

JEFFREY OWENS- DIRECTOR OF THE GLOBAL TAX POLICY CENTER-VIENNA

EVA ANDRÉS – DIRECTOR OF EXCELLENCE NETWORK G.O.T.A. CONSULTANT HCMB/OECD PROJECT. UB

MARCO NICOLI - OECD. FORMER VICE PRESIDENCY WORLD BANK

PIERGIORGIO VALENTE- EUROPEAN FISCAL CONFEDERATION

MARTA MULER – WORLD BANK - ROME

JOAO FELIX PINTO NOGUEIRA – INTERNATIONAL BUREAU OF FISCAL DOCUMENTATION

JUAN LÓPEZ RODRÍGUEZ- EUROPEAN COMMISSION. TAXUD

ANDREU OLESTI—**DIRECTOR OF RESEARCH GROPU 2017 SGR 1371 International and European Law UB**

SUSANA BOKOBO- REPSOL – UNITED NATIONS

ALESSANDRO TURINA - INTERNATIONAL BUREAU OF FISCAL DOCUMENTATION

Assistants:

MARCO NICOLI - OECD. FORMER VICE PRESIDENCY WORLD BANK

EVA ANDRÉS – DIRECTOR OF EXCELLENCE NETWORK G.O.T.A. CONSULTANT HCMB/OECD PROJECT.UB

PIERGIORGIO VALENTE- EUROPEAN FISCAL CONFEDERATION

JUAN LÓPEZ RODRÍGUEZ- EUROPEAN COMMISSION. TAXU

ANDREU OLESTI—DIRECTOR OF RESEARCH GROPU 2017 SGR 1371 UNIVERSITY OF BARCELONA

ALESSANDRO TURINA - INTERNATIONAL BUREAU OF FISCAL DOCUMENTATION

Coordinators:

Marco Nicoli



Marco Nicoli
Special Advisor to the Director
OECD Development Centre
2, rue André Pascal - 75775 Paris Cedex 16
France
Tel: +39 339 343 7035
marco.nicoli@oecd.org | www.oecd.org/dev |

Eva Andrés Aucejo

Full Professor of Tax Law

Principal investigator DER2015-68768-P Project: International Administrative Co-Operation in Tax Matters and ADR of Transnational Tax Disputes and Models for an Institutional Architecture from a European Perspective- EUDISCOOP 2016-19

Director of the Excellence Network DER 2017-90874- REDT -GOAT.-INTAXCOOP & GOV: The Global Observatory on Tax Agencies



DER 2017-90874 –REDT. G.O.T.A –INTAXCOOP&GOV

“Policy-making on International Economic Law Conference”

Toward a new Global Tax Treaty on International Tax Cooperation and Global Tax Governance (II Preparaty work)



Global Tax Policy Seminar 2021

Barcelona

University of Barcelona- Faculty of Law (New Building)- *Aula María Soteras (A-414)*

September 30th 2021

Organized by:

- * GLOBAL TAX POLICY CENTER OF VIENNA. WU
- * EXCELLENCE NETWORK DER-2018 INTAXCO-OP&GOV: GLOBAL TAX AGENCIES EXCELLENCE NETWORK DER 2017-90874-REDT GOTA-INTAXCOOP & GOV: THE GLOBAL OBSERVATORY ON TAX AGENCIES: TOWARDS INTERNATIONAL TAX COOPERATION AND GLOBAL GOVERNANCE
- * PROJECT: EUROFUTURUM – PGC1028-094489-B100

Eva Andrés Aucejo – Professor of Financial and Tax Law – World Bank Consulter – HCBM Project/OECD Director of Excellence Network Der-2017 INTAXCO-OP&GOV

Andreu Olesti Rayo – Professor of Public International Law (EU Law) PROJECT: EUROFUTURUM PGC1028-094489-B100. Consolidated Group: DIDUE- 2017 SGR1371

Program

April 1st 2020

09.00-09.30 **WELCOME**

XAVIER PONS I RÀFOLS/ JOSEP BALLVÉ

*Professor of Public International Law. Dean of the Faculty of Law. University of Barcelona/
Professor of Political Sciences. Vice Dean of the Faculty of Law. University of Barcelona*

MONICA CALIJURI SIONARA

Inter-American Development Bank

ANDREU OLESTI RAYO

Professor of Public International Law (EU Law). University of Barcelona

MARINA SOLE

Professor of Financial Economy of the University of Barcelona. General Secretary of the University of Barcelona

09.30-10.30 **PANEL I**

THE CODIFICATION AND THE PROGRESSIVE DEVELOPMENT OF THE INTERNATIONAL LAW IN THE ECONOMIC AND SOCIAL FIELDS

The Codification and the Progressive Development of the International Economic Law at the XXI Century attending the extension of the Economic International Law

ANTONIO REMIRO BROTONS

Professor of Public International Law. Autonomous University of Madrid

Toward a new treaty on “International Tax Cooperation and Global Tax Governance” (*// preparatory word*)

EVA ANDRÉS AUCEJO

Professor of Tax Law. University of Barcelona

The Codification of International Environmental Law: the Process “Towards a Global Pact for the Environment

JOSÉ JUSTE RUIZ

Professor of Public International Law. University of Valencia

Chair:

XAVIER FERNÁNDEZ PONS

Professor of Public International Law. University of Barcelona

10.30-11.00 **Coffee Break**

11.00-12.00 **PANEL II
UNITED NATIONS AND SUSTAINABLE DEVELOPMENT**

The Sustainable Development as a “Purpose” of the United Nations

ÁNGEL RODRIGO

Professor of Public International Law. Pompeu Fabra University of Barcelona

The Sustainable Development in the Trade Treaties

XAVIER FERNÁNDEZ PONS

Professor of Public International Law. University of Barcelona

A systemic approach to a Sustainable Social and Economic Recovery

MARCO NICOLI

Special Advisor to the Director OECD-DEV and Former Project Manager at World Bank Legal Vice-Presidency

Domestic Public Resources: implications for sustainable development. Progressivity and Equality Fiscal Systems.

JOAN FRANCESC PONT CLEMENTE

Professor of Tax Law. University of Barcelona

Chair:

ANDREU OLESTI. *Professor of Public International Law (EU Law). University of Barcelona*

12.00-13.00 **PANEL III
THE INTERNATIONAL ECONOMIC ORGANIZATIONS: CONCERNS AND CHALLENGES**

The World Trade Organization, Russia and the New Chinese Belt and Road Initiative

ROMUALDO BERMEJO GARCÍA

Professor of Public International Law. University of León

Multilateralism and international organizations

ANNA BADÍA MARTÍ

Professor of Public International Law. University of Barcelona

The Economic UN International Organizations: Bretton Woods

LAURA HUICI SANCHO

Professor of Public International Law. University of Barcelona

Chair: EVA ANDRÉS. About a new International Organization on International Tax Cooperation and Global Tax Governance

13.00-13.15 PANEL IV-

Presentation of the new Scientific Journal:

Review of International and European Economic Law

Open Journal System (OJS 3)- www.rieel.com

President of the Directive Board: Jeffrey Owens.

Directors: Eva Andrés Aucejo and Andreu Olesti Rayo

By:

Antonio Remiro Brotons. Professor of Public International Law ("Directive board" member)

13.15-13.30

PANEL V.-

Presentation of the BOOK: "GLOBAL TAX GOVERNANCE:

*Taxation on Digital Economy, Transfer Pricing and Litigation in Tax Matters
(MAPs + ADR) Tax P Tax Policies for Global Sustainability. Ongoing U.N. 2030
(SDG) and Addis Ababa Action Agendas*

THOMSON REUTERS editor 2021

Directors:

Jeffrey Owens. Director of the WU Institute for Austrian and International Tax Law.

Eva Andrés-Aucejo. Professor of the Financial and Tax Policy. University of Barcelona

Marco Nicoli. Special Advisor to the Director OECD-DEV and Former Project Manager at World Bank Legal Vice-Presidency

Julius Sen. Associate Director and Senior Programme Advisor, LSE Enterprise

Andreu Olesti. Professor of the International Public Law. University of Barcelona

Juan López. Directorate-General for Taxation and Customs. Taxud, European Commission

Joao Félix Nogueira. International Bureau of Fiscal Documentation

Authors:

Jeffrey Owens. Director of the Global Tax Policy Center of Vienna. University of Vienna

Eva Andrés-Aucejo. Professor of the Financial and Tax Policy. University of Barcelona

Marco Nicoli. Special Advisor to the Director OECD-DEV and Former PM at W.Bank

Julius Sen. Associate Director and Senior Programme Advisor, LSE Enterprise

Andreu Olesti. Professor of the International Public Law. University of Barcelona

Juan López. Directorate-General for Taxation and Customs. Taxud, European Commission

Joao Félix Nogueira. International Bureau of Fiscal Documentation

M. Teresa Soler Roch. Emeritus Professor of Tax & Financial Law. University of Alicante

Franco Rocattagliata. Directorate-General for Taxation and Customs. E.U.

Cristina García-Herrera Blanco. Professor of Tax Law. Complutense University of Madrid. Studies Director of the Fiscal Studies Institute. Madrid.

Piergiorgio Valente. President of the CFE Tax Advisers Europe. Link Campus University.

Monica Calijuri Sionara. Inter-American Development Bank
David Deputy. Director-Strategic Development & Emerging Markets. Vertex Inc.
George Salis. Principal Economist & Tax Policy Advisor. Chief Tax Office. **Vertex Inc.**
Susana Bokobo. ViceChair Commission on Taxation. International Chamber of Commer.
William Brynes. Exec. Professor and Associate Dean. A&T University of Texas.
Alessandro Turina. Senior Research Associate, IBFD Academic Department. Amsterdam
Katerina Perrou. IBFD Netherlands/ University of Athens. Greece
Jesús Ramos Prieto. Full Professor of Pablo Olavide University of Sevilla
Amparo Grau Ruiz. Full Professor of the Complutense University of Madrid
José Miguel Martínez Pignatelli. Professor of Tax Law. Autonomous University of Barcelona
Juan J. Hinojosa. Full Professor of Financial and Tax Law. University of Malaga. Spain
Jorge Marcelino J. Ph.D. in Law and Political Science at Barcelona University.
Alessandro Valente. Advocate. Valente Associati GEB Partners.
Mario Pires. Consultant of Kreston Iberaudit and CIAT professor
Marcos Bravo. Partner- Tax & Legal Director BEPS & Transfer Pricing
Mari Cruz Barreiros. Professor of Tax and Financial Law. University of Vigo.
Nathan Goths. University of Barcelona

13:305-14:00 CLOSURE

JUAN MARTÍN QUERALT/ GERMÁN ORÓN MORATAL

Professor of Tax Law. University of Valencia. Lawyer/ Professor of Tax Law. University Jaume I of Castellón

PIERGIORGIO VALENTE

President of the CFE Tax Advisers Europe. Link Campus University. Rome. Italy

CRISTINA GARCÍA-HERRERA BLANCO

Professor of Tax Law. Complutense University of Madrid. Studies Director of the Fiscal Studies Institute. Madrid. Coordinator member of the EXCELLENCE NETWORK: DER 2017-90874-REDT (G.O.T.A-INTAXCOOP&GOV): The Global Observatory on Tax Agencies: towards the International Administrative Cooperation and Global Tax Governance.

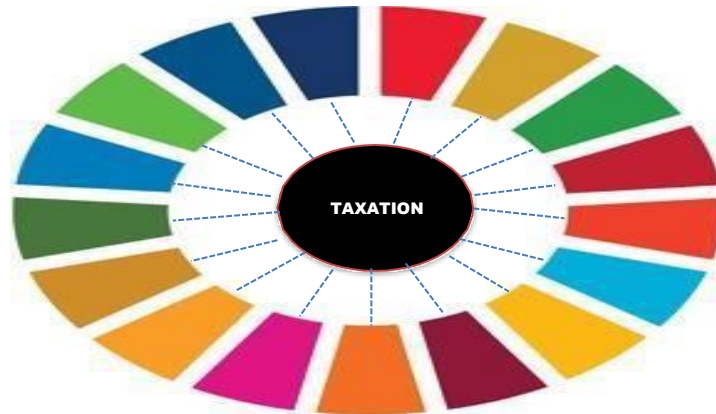
Conference developed in the framework of the International Project:

TAXATION AND SUSTAINABLE DEVELOPMENT GOALS **International Project (TAXATION&SDG)**: "Policy-making on <Taxation>, <International Tax Cooperation> and <Global Tax Governance> as main financial sources for Global Sustainability (SDG 2030 UN & A. ABABA. Agendas)

Output Project of the Excellence Network of the Spanish Minister of Economy and Competitiveness DER 2017-90874-REDT -GOTA-INTAXCOOP & GOV: The Global Observatory on Tax Agencies: Towards International Tax Cooperation and Global Governance (directed by Eva Andrés) and supported by the United Nations, the CIAT and the Fiscal Studies Institute of the Spanish Financial Minister.



TAXATION AND SUSTAINABLE DEVELOPMENT GOALS **Project (TAXATION&SDG)**:
"Policy-making on <Taxation>, <International Tax Cooperation> and <Global Tax Governance> as main financial sources for Global Sustainability (SDG 2030 UN & A. ABABA A. Agendas)



DIRECTORS:

Jeffrey Owens

Director of WU Global Tax Policy Center. Vienna

Michael Lennard

Secretary of UN Tax Committee. New York

Eva Andrés

Professor of Tax Law. UB

PRINCIPAL INVESTIGATOR:

Eva Andrés

WB/OECD HCBM Project, Consultant

SCIENTIFIC COMMITTEE: J. Owens, M. Lennard, E. Andrés, M. Nicoli, J. Sen, S. Bokobo, M. Callijuri, C. García-Herrera, S. Díaz de Serralde



With the cooperation of some representative members from the following International Organizations, Universities and Companies:

<p>United Nations -International Tax Cooperation</p>  <p>UNITED NATIONS</p>	<p>International Monetary Fund</p> 
<p>Inter-American Development Bank</p> 	<p>Organisation for Economic Co-operation and Development</p> 
<p>European Commission</p>  <p>Taxation</p>	<p>Institute for Austrian and International Tax Law</p> 
<p>The World Bank</p>  <p>WORLD BANK</p>	<p>Inter-American Center of Tax Administrations</p> 
<p>Confédération Fiscale Européenne</p> 	<p>Instituto de Estudios Fiscales</p> 
<p>Central Liaison Office, The Netherlands</p>  <p>Belastingdienst</p>	<p>LSE</p> <p>THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE</p>
<p>International Bureau of Fiscal Documentation</p> 	<p>Harvard Kennedy School</p> 
<p>Asociación Española de Asesores Fiscales</p>  <p>AEDAF</p>	<p>Texas A&M University</p> 
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