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Toward a “Global Tax Legal Order” based on International tax cooperation, human rights and global tax governance for global sustainability, under United Nations centripetal force. UN Tax policy proposals

(GLOVTAXORDER- UNTAXPOLICY)

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



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Article

Toward a **Global Tax Legal Order** based on international tax cooperation, human rights and global tax governance for global sustainability, under United Nations centripetal force. UN Tax policy proposals (GLOVTAXORDER- UNTAXPOLICY)

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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 includes **a global design of a new *Global Tax Legal Order* based on international tax cooperation, human rights and global tax governance**, through the codification and progressive development of International Tax Law, creating hard law and soft law normative instruments.

The world leadership role of the United Nations is assumed as an organization at the top of the pyramid of this new Order, as a priority leader in institutionalized international cooperation relations and global governance, and its commitment to cooperation with other organizations, internationals and interested parties. It also follows the new guidelines of General Assembly of UN: Resolution A/77/441 on promoting an effective and inclusive international tax cooperation.

The design of this new global architecture involves the creation of the following fiscal policy instruments (hard Law and Soft Law): **1.** General Agreement or Instrument for International Fiscal Cooperation and Fiscal Governance. **2.** Development protocols of the Framework/Instrument mentioned above/instrument for international tax cooperation. **3.** Global Code of International Tax Cooperation, Human Rights and Global Tax Governance. **4.** Taxpayer Global Charter: Global Bill of Rights for taxpayers at the national and international levels. Gender and Taxation Global Charter. **5.** General Principle of International Fiscal Cooperation; **6.** Mathematical model of a Global Fiscal Model. **7.** Instrument on international tax cooperation and international trade

PALABRAS CLAVES:

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

RESUMEN:

Este artículo incluye un diseño global de un nuevo *Global Tax Legal Order* basado en la cooperación tributaria internacional, en derechos humanos y en la gobernanza fiscal mundial, a través de un proceso de codificación y desarrollo progresivo del Derecho Internacional Tributario, mediante instrumentos normativos de hard law y soft law.

Se asume el rol de liderazgo mundial de las Naciones Unidas como organismo en el vértice de la pirámide de este nuevo Orden, siendo líder primario en las relaciones de cooperación internacional institucionalizadas y en la gobernanza global. Se apuesta por la cooperación con otros organismos internacionales y *stakeholders*, y se siguen las directrices de la nueva resolución de Naciones Unidas 77/441 sobre potenciación de una cooperación tributaria internacional efectiva e inclusiva.

El diseño de esta nueva arquitectura global pasa por la creación de los siguientes instrumentos de política fiscal (hard Law and Soft Law): **1.** Acuerdo General o Instrumento de Cooperación tributaria internacional y gobernanza Fiscal. **2.** Protocolos de desarrollo del citado Acuerdo/instrumento de cooperación fiscal internacional. **3.** Código global de cooperación tributaria internacional, derechos humanos y gobernanza fiscal global. **4.** Carta Global de los Derechos de los contribuyentes en las esferas doméstica e internacional. Carta global sobre género y tributación. **5.** Principio General de Cooperación tributaria internacional; **6.** Modelo matemático: *Global Tax Model*. **7.** Instrumento sobre cooperación tributaria internacional y comercio internacional.

MOTS CLES :

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

RESUME :

Cet article comprend une conception globale d'un nouvel ordre juridique fiscal mondial basé sur la coopération fiscale internationale, les droits de l'homme et la gouvernance fiscale mondiale, à travers la codification et le développement progressif du droit fiscal international, à travers des instruments normatifs de droit dur et de droit souple.

Le rôle de leadership mondial des Nations Unies est assumé en tant qu'organisation au sommet de la pyramide de ce nouvel ordre, en tant que chef de file prioritaire dans les relations de coopération internationale institutionnalisées et la gouvernance mondiale, et son engagement à coopérer avec d'autres organisations, internationales et parties intéressées. .

La conception de cette nouvelle architecture globale implique la création des instruments de politique budgétaire suivants (Droit dur et Droit souple) : 1. Accord général ou Instrument de coopération fiscale internationale et de gouvernance budgétaire. 2. Protocoles d'élaboration de la Convention susmentionnée/instrument de coopération fiscale internationale. 3 Code mondial de coopération fiscale internationale, des droits de l'homme et de la gouvernance fiscale mondiale. 4. Charte mondiale des droits des contribuables aux niveaux national et international. 5. Principe général de coopération fiscale internationale ; 6. Modèle mathématique d'un modèle fiscal mondial. 7 Instrument de coopération fiscale internationale et de commerce international

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4 THE CRUCIAL ROLE OF THE INTERNATIONAL TAX COOPERATION

Following our previous reflections, the last trends on international economic and tax governance highlight the relevance of the international tax cooperation tax policies to achieve a new social and economic global order. The Resolution 67/289, adopted by the General Assembly on the 9th of July 2013¹, refers to the role of the United Nations in global economic governance. In the recent years, both, intergovernmental and non-intergovernmental organizations are including the global tax issues in their action's agendas: International cooperation and global tax governance are becoming crucial vectors in the new global order (Andrés-Aucejo, E., 2018)².

Tax policy and international tax cooperation play a key role on financing the United Nations sustainable developing goals (SDG) (Owens, J., Lennard, M., Andrés-Aucejo, E., 2020)³.

Taxation and international tax cooperation are crucial tools to developing countries can mobilize resources for investment, however, substantial gaps in raising tax revenues persist between developed and developing countries. Strengthening tax systems has emerged as a key development priority both in the 2030 Agenda and the Addis Agenda”(Andrés-Aucejo, E.)⁴.

On the other hand, and as we have refereed about, cooperation between tax administrations is critical in the fight against tax evasion regarding worldwide earnings. Policy-making on the mobilization of internal resources, international tax cooperation policies, and the elimination of international tax fraud are vital pillars to achieve the return of economic and financial flows to developing countries and help reduce corruption and fraud. Fiscal (Owens, J., Lennard, M., Andrés-Aucejo, E., 2020). In a context marked by a fierce effort to clamp down on aggressive tax planning and tax evasion and to re-write the international tax scenario, administrative cooperation is afforded a significant role (Piergiorgio Valente).

We also defend that cooperation between tax administrations is critical in a global economic and humanitarian crisis environment for states to maintain their revenues.

An enabling international environment has been emerging to enhancing the **International Tax Cooperation**, as show the following sources:

- a) The Economic and Social Council (ECOSOC) of the UN, Resolutions 2004/69 of 11 November 2004 and 2014/12 of 13 June 2014,
- b) The UN General Assembly resolutions 68/1 of 20 September 2013, 69/313 of 27 July 2015 and 70/1 of 25 September 2015,
- c) The Doha Declaration on Financing for Development: outcome document of the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus⁵;
- d) The paragraph 29 of the Addis Ababa Action Agenda (AAAA) of the Third International Conference on Financing for Development,⁶ in which Member States emphasized the importance of inclusive cooperation and dialogue among

¹ A/RES/67/289. *Opinion*

² <https://www.un.org/development/desa/en/news/intergovernmental-coordination/intl-coop-tax-ecosoc.html>

³ OECD Secretary-General Report G20 Finance Ministers and Central Bank Governors, Buenos Aires, Argentina, March 2018, p. 17. United Nations. Department of Economic and Social Affairs (<https://www.un.org/development/desa/es>). *The extraordinary meetin on international cooperation in tax matters held on April 7 by the ECOSOC.*

⁴ <https://www.un.org/development/desa/en/news/intergovernmental-coordination/intl-coop-tax-ecosoc.html>

⁵ United Nations. *General Assembly resolution 63/239, annex, para. 16.*

⁶ United Nations. *General Assembly resolution 63/303, annex, para. 56 (c)*

national tax authorities on international tax matters, among others, enhancing the international tax cooperation priority. And the UN 2030 Agenda SDG 17, enhances the importance of foster wider relationships to make progress on the SDG 17 including convening governments, regional tax organizations, civil society, and the business sector. The General Assembly UN Resolution 44/221 deals on Promotion of inclusive and effective international tax cooperation at the United Nations.

5 THE (A 77/441) RESOLUTION OF THE GENERAL ASSEMBLY UNITED NATIONS

Last Resolutions of United Nations, General Assembly (2022):



Nowadays, international tax cooperation has entered a new era within the framework of a new architecture of global tax governance with the "Key Role" of the United Nations (Res A/77/441).



On December 30th, 2022, the General Assembly of the United Nations approved by consensus, the **Resolution A/77/441 (77th session, Macroeconomic Policy questions)** entitled *Promotion of the United Nations of inclusive and effective international cooperation in matters of taxation*.

A month earlier, Commission II of the United Nations General Assembly approved -by consensus- Resolution A/C. 2/77 L.11/Rev.1.

From both Resolutions of the General Assembly of the United Nations, the United Nations emerges as the Organization in charge of promoting effective and inclusive international tax cooperation for global. Both acts grant a pivotal role to the United Nations towards an inclusive and forceful promotion of international tax cooperation.



This resolution represents a historic milestone in the modern history of international tax cooperation.



This resolution lays the foundations for a new *Global Tax Legal Order* under the umbrella of the United Nations, the most representative international organization in the world, which has institutionalized international cooperation among all the countries in the world under its responsibility.⁷

6 THE UNITED NATIONS IS IN CHARGE OF IMPROVING "EFFECTIVE" AND "INCLUSIVE" INTERNATIONAL TAX COOPERATION TOWARDS A NEW GLOBAL ECONOMIC/TAX LEGAL ORDER

On November 23th, 2022, the Second Committee of the United Nations General Assembly (Economic-Financial Committee) approved -by consensus- **Resolution A/C. 2/77 L.11/Rev.1** in the framework of the seventy-seventh session Second Committee, Agenda item 16, *Macroeconomic policy issues*, under the title: *Promotion of the United Nations of inclusive and effective international cooperation in taxation matter*. This resolution was

⁷ This is in line with the pioneering thesis (in international and tax doctrine) that we have already defended. These were also the theses supported by [Eva Andrés Aucejo](#) (result of several studies on these matters), in the opposition contest for the body of University Professors, at the Faculty of Law of the University of Barcelona, which she successfully passed to obtain the title of Full Professor on February 14, 2019.

defended by the representative of Nigeria in Commission II of the UN General Assembly, representing the African States.

The same text was elevated to the General Assembly of the United Nations, finally being approved by consensus before the plenary commission on December 30th, 2022. (**Resolution A/77/441**).

The **Resolution A/77/441** represents a historic milestone in the modern history of international tax cooperation, assuming the most significant step in collaboration since the signing of the International convention models to avoid double taxation if we consider the global scope that to reach a framework agreement or multilateral instrument on international tax cooperation, beyond a standard of spontaneous international tax cooperation (CRS), beyond specific mechanisms or plans to prevent fraud due to the transfer of tax bases of multinational companies (BEP) and beyond the particular instruments that have been implemented so far, either through *hard law rules* (multilateral and bilateral treaties) and soft law instruments.

Nowadays, the United Nations is in charge of improving "effective" and "inclusive" international tax cooperation towards a new Global Economic and Legal Order through instruments and actions of significant impact and scope, such as:

1. In general terms, the General Assembly of the United Nations, recognizes the timeliness and importance of strengthening international tax cooperation to make it fully inclusive and more effective.
2. To make the above possible, the evaluation is foreseen of additional options, including the possibility of developing an international tax cooperation framework or instrument that is developed and agreed upon through a United Nations intergovernmental process, taking into full consideration existing international and multilateral arrangements.

Note: A proposal for a framework agreement on international tax cooperation, trade and international tax and international governance with a holistic nature can be consulted in the Review of International and European Economic Law (www.rieel.com), <https://rieel.com/index.php/rieel/article/view/28/23> (J. Owens. (Dir.); Andrés-Aucejo, Eva; Mezang, Serge; Nicoli, Marco). This general agreement proposal includes an holistic view, with a global scope about international tax cooperation on economic and financial matters, as well as social, cultural, and humanitarian issues (gender, environment, tax education, morality, tax compliance, etc.).

3. Among the possibilities of international tax cooperation, the alternative of carrying out next steps is approved, such as the establishment of a Member State-led, open-ended ad hoc intergovernmental committee to recommend actions on the options for strengthening the inclusiveness and effectiveness of international tax cooperation.

It represents an extraordinary advance in the state of affairs. For many years, the possibility of creating a global body for global tax cooperation and governance has been unsuccessful. On the 2015 Addis Ababa Conference, this possibility was raised before the General Assembly without success.

Therefore, the approval of this resolution represents an unprecedented success in the history of international tax cooperation relations and will undoubtedly illustrate a turning point in the future and the past.

7 TAX POLICIES FOR A GLOBAL TAX LEGAL ORDER BASED ON INTERNATIONAL TAX COOPERATION, HUMAN RIGHTS AND GOOD GOVERNANCE FOR GLOBAL SUSTAINABILITY, UNDER UNITED NATIONS CENTRIPETAL FORCE. PROPOSALS

7.1 MAIN REMARKS

An enabling international tax cooperation environment is crucial to arrive to a global tax justice and a holistic and representative global tax governance architecture. It is, together

with the custom and trade international cooperation, probably some of the primary financing sources for sustainable development.

This study aims to promote effective and inclusive international tax cooperation under the centripetal force of the United Nations within the framework of a new global architecture of global tax governance (Resolution General Assembly United Nations A 77/441)

This article includes a **global design of a new Global Tax Legal Order based on international tax cooperation, human rights and global tax governance**, through the codification and progressive development of International Tax Law, creating hard law and soft law policy making instruments. It claims to create a significant global line by building a global tax legal order inspired by the International Tax Cooperation and the Global Tax Governance.



Current and future situation: Financing for sustainable development is essential after the 2009 crisis and subsequent economic and humanitarian crises.

In terms of international tax cooperation, up to now, there are several international organizations (such as the OECD, the United Nations, the International Monetary Fund, the World Bank), other corporations such as the Platform for the international Tax Cooperation, Associations such as IOTA, tax African forum, and other stakeholders, that have developed international tax cooperation performances with special prominence of the OECD.

However, there is no global design of cooperation relations and international tax governance. In this sense, for many years, we have proclaimed the need of different global tax policy and rulemaking proposal, as for instance the need for a multilateral general agreement or Instrument on International Tax Cooperation and Global Tax Governance,⁸ and many others.

Specific OECD initiatives, such as the common report standard (CRS) of the OECD and the BEPs, Plan, have contributed to international tax collaboration. Still, they are not a general framework for the development of international tax cooperation and global tax governance (the CRS only regulates one form of international tax cooperation and both BEPS and the purpose of the MILLI are to prevent the erosion of tax bases and transfer benefits, but they are not thinking to regulate the global relations, rules and policy making of the global tax legal order, that nevertheless we are do proposing to achieve a new global tax legal order inspired in international tax cooperation relations, human rights, and a global tax governance architecture).



So far, there is no a general instrument or agreement, specifically on international tax cooperation and global tax governance, there is not an Intergovernmental Organization for International Tax Cooperation or other instruments for promoting international tax cooperation, there is no a code on international tax cooperation and global tax governance, there is no a General principle on International tax Cooperation, there is no a global taxpayers' charter or a global taxation and gender charter, and there is no other global policy making proposal needed to create a Global Tax Legal Order. We already proposed all of these initiatives, that we consider are inside of the initiatives proposed by the United Nations Resolution A 77/441.



So far, there is the elaboration of global tax policies and regulations that we are proposing and about which we already have an essential collection of scientific articles, seminars, international congresses and international projects with doctrine from different universities around the world and also with the collaboration of members international organizations and international associations regulating tax matters.

That is, we consider making and an effective way different tax policy making proposals to constitution the global architecture of the new global tax legal order.

⁸ Several general agreements have been approved on international trade cooperation as well as the development protocols. See Xavier Fernández Pons (2022) <https://www.rieel.com/index.php/rieel/article/view/28/23> Annex I

Hence, we are formulating the global design of international tax cooperation relations and international tax governance architecture for a new Global Tax Legal Order, inspired by human rights, through the tax policy and rulemaking, through which, the global coordinates inspired by international tax cooperation and global tax governance of this new Global Legal Order can be created.

We are proposing a holistic model of the new global tax governance architecture towards a Global Legal Tax Order.

This study is programmed in line with the latest international trends in Sustainable Development, which emphasize the relevance of financial issues to achieve global sustainable development of the planet (Addis Ababa Action Agenda, U.N. 2030 Agenda, Monterrey Consensus) and especially with the two latest resolutions of the United Nations General Assembly on the promotion of International Fiscal Cooperation (macroeconomic policy issues), Res. C.A. 2/77 L.11/Rev.1, November 23th, 2022 and Res. 77/441, December 30th, 2022.

This project includes proposals for elaborating United Nations tax policy making and rule making on international taxation, trade and global financial sustainability as critical points to achieve an inclusive, efficient and fair global tax system based on sustainable development.

Its objective is to investigate an enabling environment for international tax cooperation to achieve global tax justice and a holistic and representative global tax governance architecture at the United Nations in collaboration with other international organizations such as the OECD, the World Bank, the IMF and the different interested parties.

This is a pioneering international tax policy work in the world for constructing a new Global Tax Legal Order to achieve an efficient and fair global tax system within the framework of a worldwide and holistic tax governance architecture.

This study is part of a new global project⁹ that follows the line of the scientific background and precedents that we have been publishing on this matter over the last decade.

7.2 MEMBERS COMPOSITION

Continuing in the wake of the pioneering work and global advances that we have already made in the matter, this study is proposed to be developed by a multidisciplinary profession (international organizations such as United Nations, the World Bank, the BID, etc.) and research team (Tax Law, International Economic Law, Engineering, Accounting), and international, promoting cooperation links with the Academy of Canada and the United States, Europe (Austria, Germany, Norway, Denmark, the Netherlands, Italy, Spain, France, etc.), Latin America and Oceania to become a pioneering global benchmark in strategic positioning and social, economic and international impact on international tax cooperation. World congresses, scientific meetings and research stays have been scheduled in other continents and countries such as Italy, Denmark, Norway, Belgium, Canada, Uruguay/Argentina and New Zealand, etc.

8 TAX POLICY MAKING AND RULE MAKING PROPOSALS

- I. Global Agreement on International Tax Cooperation and Global Tax Governance (Owens, J., Andrés-Aucejo, E., Mezang Akamba, Nicoli, M., 2018).

⁹ With the collaboration of Academies of: New Zealand, Canada, United States, Denmark, Sweden, Norway, UK, Germany, India, Africa, Chile and Latinoamérica, Spain, France, Italy, etc, as well as with the collaboration of International Organizations and international tax associations.

- II. Development Protocols of the future Globe Agreement on International Tax Cooperation. Proposed in the present article.
- III. International Tax Organization ([Andrés-Aucejo, E., 2020, The primary ...](#))
- IV. A Global Code of International tax cooperation, human rights and global tax governance ([Andrés-Aucejo E, 2018, Towards...](#)).
- V. A principle of international tax cooperation ([Andrés-Aucejo, E., 2023, www.rieel.com, miscellany](#))
- VI. “Global taxpayers’ charter and “Taxation and Gender global Charter”.
- VII. Development of the Global Tax Model and mathematical matrix ([Andrés-Aucejo, E., 2018](#))
- VIII. Instrument on international tax cooperation and international trade.

8.1 A GLOBAL AGREEMENT ON INTERNATIONAL TAX COOPERATION AND GLOBAL TAX GOVERNANCE



The **UN Resolution A 77/441(12/30/2022)**, approved by consensus, entitled Promotion of inclusive and effective international tax cooperation in the United Nations (following the Resolution A/C. 2/77 L.11/Rev.1, approved by Commission II, General Assembly, UN, 23th November 2023), provides for the creation of an instrument or agreement in the framework of the United Nations, as well as the development of an intergovernmental body for international tax cooperation, promoting the effective and inclusive policymaking international tax cooperation.



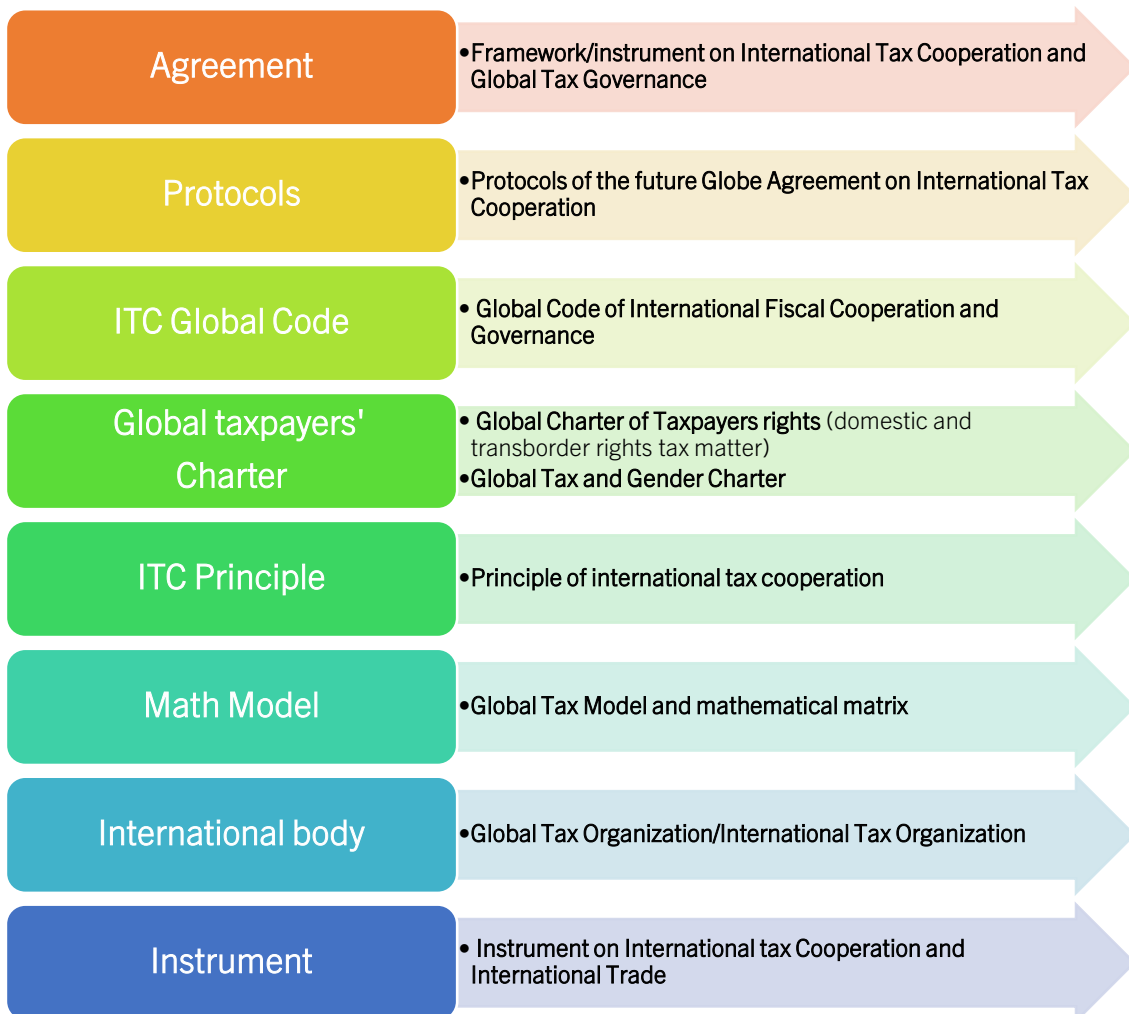
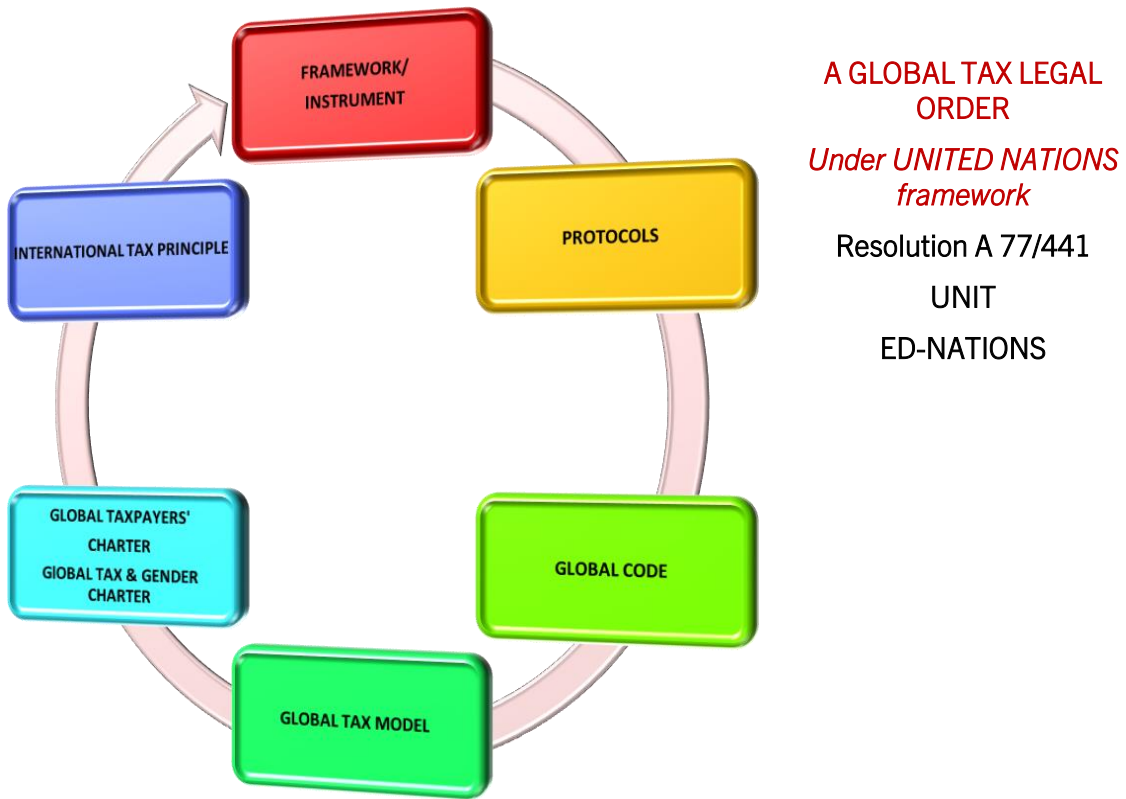
Note: United Nations resolution A 77/441 is in line with the proposal that we have already defended and that we have had the opportunity to publish in the Review of International and European Economic Law, n.2, vol. 2 of 2022, entitled: *Framework Agreement on International Tax Cooperation, Trade and Global Tax Governance* (www.rieel.com). It presents a proposal for a general agreement on international tax cooperation and global tax governance as 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.

A general agreement is a general framework or instrument, that the states must approve to be a real treaty – *hard law* (through at least 2/3 General Assembly UN votes and even better without a vote or by consensus). When the General Assembly approved and it is ratified by the countries, it becomes a mandatory rule (hard law regulation).

In our case, it includes the main rules and the main bases of international economic/tax cooperation.

Note: we made our proposal with holistic view, that includes not only economics affairs if not human, social, cultural interests too.

Note: it could be approved by different international organizations such as the world bank or the international monetary fund for ex. That they have a big representation (but it is not equitable because it is in function of the states quotes), or through OCDE but the members number is lower (without prejudice of inclusive platforms of the regulation that only some create). Anyway, we humbly defend the need to be approved by the United Nations because it is the most general and representative international organization and for the global arguments that we have exposed at our work entitle, “The Primary Legal Role of the United Nations in International tax cooperation...” ([Andrés-Aucejo, E., 2020](#))



8.2 DEVELOPMENT PROTOCOLS OF THE FUTURE AGREEMENT ON INTERNATIONAL TAX COOPERATION

In international public Law, framework agreements are generally developed through protocols, which must be approved by most of the United Nations General Assembly states (at least 2/3 votes) to become binding rules or sources of international law (hard law). The development protocols of the treaties usually contain norms that generate obligations or commitments for the signatory States or parties. They serve, in general, to develop the fundamental principles contained in the framework agreements.

Generally, we prefer to refer to the signatories of these framework agreements or protocols since the participants in signing a development treaty or protocols may not coincide precisely with the States.

Hence, we are proposing the creation of eight big protocols for the future development of the Framework Agreement:

1. Protocol for INTERNATIONAL TAX COOPERATION ON TAX ADMINISTRATION 3.0, digitization of tax administrations, robotics and cybersecurity, risk management processes
2. Protocol for INTERNATIONAL TAX COOPERATION PROTOCOL ON DOMESTIC AND INTERNATIONAL TAXPAYERS' RIGHTS. Towards a new Global Charter on Global Taxpayers' Rights and Guarantees.
3. PROTOCOL FOR THE DEVELOPMENT OF INTERNATIONAL TAX COOPERATION ON TAXATION OF DIGITAL ECONOMY for highly digitized and non-digitized businesses and protocol for global transfer pricing regulation
4. PROTOCOL ON INTERNATIONAL TAX COOPERATION FOR A NEW SOCIAL CONTRACT ON TAXATION AND GENDER, considering gender tax policies as crucial to reduce social and economic disparities in gender discipline.
5. PROTOCOL FOR INTERNATIONAL TAX COOPERATION AND GLOBAL TAX GOVERNANCE, GOOD GOVERNMENT, GLOBAL TAX COMPLIANCE POLICIES, MORALITY AND TAX EDUCATION.
6. PROTOCOL FOR INTERNATIONAL JUDICIAL COOPERATION AND THE FIGHT AGAINST INTERNATIONAL TAX FRAUD and aggressive tax competition.
7. PROTOCOL FOR THE INTERNATIONAL TAX COOPERATION ON TAX LITIGATION TRANSBORDER MATTERS (MAPS/ SETTLEMENTS & ADR).
8. PROTOCOL FOR THE INTERNATIONAL TAX COOPERATION ON ENVIRONMENTAL TAXATION AND EXTRACTIVE SECTOR.

8.3 AN INTERGOVERNMENTAL INTERNATIONAL ORGANIZATION ON ORGANIZATION ON INTERNATIONAL TAX COOPERATION AND GOVERNANCE UNDER UN FAMILY

Until now, we have developed the bases and legal foundations to create a world body for international tax cooperation within the framework of the United Nations. (<https://revistes.ub.edu/index.php/RED/article/view/31297/32159>). A proposal of the effective constitution of the international tax organization will be defended the next month in an international meeting being the proposal paper in press.

8.4 A GLOBAL CODE OF INTERNATIONAL FISCAL COOPERATION AND GOVERNANCE

From the last decade we are proposing the need to create a “Global Code” that encodes the duty of cooperation between tax authorities and stakeholders, concerning the global tax system. That is, a general Global Code of Administrative Cooperation in tax matters and Global Tax Governance including both tax relations: between public sector (tax Administrations, International tax Organizations) and between the public sector (tax

administrations, international tax institutions, ...) and private sector agents: the taxpayers (individuals and companies) and intermediary's agents. It follows a wide concept of tax governance.¹⁰

The Code of Cooperation that we are proposing is an articulated and consolidated text, that includes the best practices, standards, rules and regulations still created, in this case in international tax cooperation, human rights and global tax governance. It will be divided by titles and chapters. It is the purest sense of the French code.

In international tax law, the rules are scattered and scattered. We will consider to create a general code that includes all the regulations on international tax cooperation and a code of good practice. This code could be not coercive.

In this way, we comply with the UN's requirement regarding compiling all existing instruments in the best way (Resolution A 77/441).

This instrument could be documented through a multilateral instrument (soft law), but if it is considerate, it could be signed by the states to become an international legal source (hard law).

Filling this Code as articulated text (form) could be very useful for the International community towards an international/global tax governance.

8.5 A NEW PRINCIPLE OF INTERNATIONAL TAX COOPERATION

Until now, we have created the bases of a new principle of international cooperation and officiated a conference on the subject in the framework of an International Congress.

We are proposing the effective creation of this general principle within the framework of a General Theory of International Tax Cooperation, as a policymaking instrument of international tax cooperation, in line with the provisions of United Nations Res A 77/441.

See [Andrés-Aucejo, Eva](#) procedures book, international congress, Barcelona 2023, (www.rieel.com vo. 1. n.3, miscellany). In this procedures book presentation as well as in its scientific version (in press in a Scopus review), we propose:

1. The need to create an International Tax Co-operation principle as a policymaking proposal.
2. The International Tax Cooperation Principle is a policy making proposal to improve the common and general interests of the countries: both, developed and developing countries.
3. The International Tax Cooperation Principles is an essential tool to achieve/to get DOMESTIC PUBLIC RESOURCES in line with the prescriptions of the International Organizations Agendas. In particular, it is an important instrument to get a lot of the goals of the United Nations Agenda, such as: art. 10.4,
4. In general, the International Tax Cooperation Principle is a crucial tool in order to Achieve the sustainable development and to make possible welfare policies as well as other objectives of economic, social and political nature.
5. The International Tax Cooperation principle is also a best way to translate earns, economic resources and financial sources in favor to developing countries.
6. Enhancing performances such as the International Tax Cooperation Principle could a good tool to avoid tax fraud, fiscal evasion, no doble taxation, no taxation, and other irregularities in the digitalization era.

¹⁰ See: [Eva Andrés-Aucejo](#), *Towards an International Code for administrative cooperation in tax matter and international tax governance*. *Revista de Estado de Derecho. Externado de Colombia*, n. 40, 2018 (http://www.scielo.org.co/scielo.php?script=sci_arttext&pid=S0122-98932018000100045)


7. The ITP principle is probably the main pillar of the Global tax Governance and it is an essential way to get a good global tax and economic governance.
8. One of the main goal of the International Tax Cooperation principle is to shift the people mentality towards to the international cooperation. We need to make and effort to change the general mentality/mind of peoples, cities, countries, continents. The International Tax cooperation has to be an exe of the International Community.

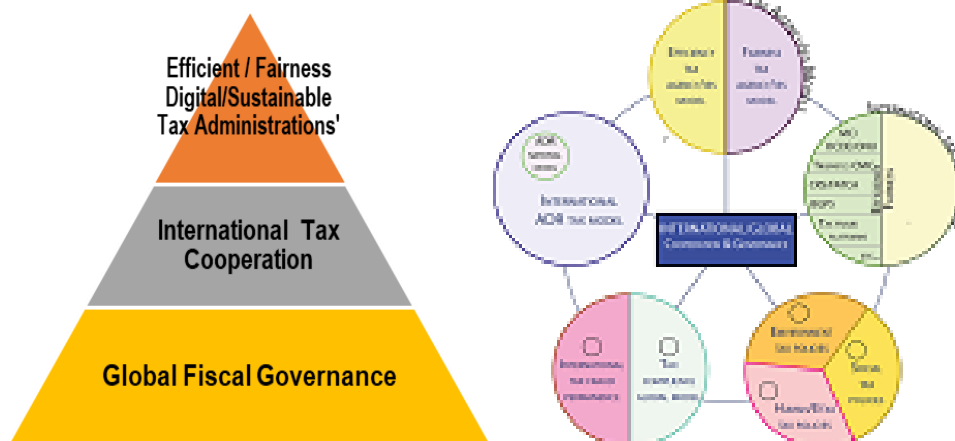
8.6 THE GLOBAL TAX MODEL, MATHEMATICAL MATRIX MODEL (ANDRÉS-AUCEJO, E., 2018)

The **Global Tax Model** project provides an applied research model based on researching and applying global tax policies to achieve efficiency, technologic, fairness/equity and sustainability tax administrations' (modernized tax systems); to improve the international tax cooperation and to develop global tax governance performances, in order to arrive at a stronger more inclusive and representative international architecture for a global sustainable development and fairness societies. have formulated a Global Tax Model including five work packages with descriptors, indicators and a chronology of national and international scientific working tasks throughout the validity of the same.

Math matrix:

It is a global mathematical model for the **efficiency, evaluation and fairness** of tax administrations. It is a very ambitious global model, that includes not only indicators and descriptor son domestic tax law if not indicators and descriptors on international and global tax law and accounting in both domestic and international arenas.

 **Question state:** Within the Observatory of Global Tax Agencies (network of excellence and other projects: *Network DER 2017-90874-REDT -GOTA-INTAXCOOP & GOV*), the bases have been developed. At the same time, the premises have been established to construct a global taxation model with the countries' best practices. However, subsequent development of the mathematical matrix remains pending with the descriptors, indicators and quantification criteria.



According with the general objective of create a model to seek country insights on relevant challenges and using tax system to support sustainable development improving the tax capacity development; the following specific objectives are proposed:

- a) Development of descriptors and Indicators on tax Policies to achieve efficiency, technologic, fairness/equity and sustainability tax administrations' (modernized tax systems)



- b) Development of descriptors and Indicators on policy making on enhancing the international tax cooperation and global tax governance architecture
- c) To take forward the global dialogue on the role of tax in achieving the sustainable development and human tax administrations.

The Global Tax Model follows a **math matrix model on economy and social sciences**.

The **analytic-empiric math matrix model** includes:

- a) An empiric mathematic method in order to these general tax policies can be applied by the countries tax administrations The formulation of the general tax policies in order to achieve the main specific objectives described. The global tax policies will be inclusive, interdisciplinary and transversal, with the goal of developing efficient and sustainable economies inspired on the fundamental protection of the human and social rights of civil society and inspired on the cooperation principles and a good global tax governance architecture.
- b) This matrix has ten performance areas (work packages), each one of them is divided in sections or parts, being assigned indicators to evaluate if the tax administrations have or follow these tax policies and the new deal tax governance, as well as if they could enhance incorporating some best tax policies practices.

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Director of the Excellence Network DER 2017-90874-

REDT -GOTA-INTAXCOOP & GOV: The Global Observatory on Tax Agencies:

Towards on the International Tax Cooperation and Global Governance

8.7 INSTRUMENT ON INTERNATIONAL TAX COOPERATION AND INTERNATIONAL TRADE

- a) Analysis of Tax treaties-commercial treaties. State of the Question: up to now we have carried out an analysis of the Commercial Treaties. Pending: interrelationships between tax treaties and commercial treaties,
- b) Open framework to include any policy-making instrument not contemplated in the above in the framework of international tax cooperation for the design of a new architecture of international tax governance. The methodology will be the same as described in the previous objectives.

9 BACKGROUND

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- **International Governance Congress:** Efficient and Sustainable Governments <https://bit.ly/2QpsOSE>
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