

Editorial: A New Global Legal Tax Order

We are pleased to affirm our satisfaction with the publication of vol. 1, issue 3, February 2023, Review of International and European Economic Law.

Suppose the so-called Global Tax Legal Order revolves around international tax cooperation, human rights, and global tax governance. In this case, the RIEEL makes governance inclusive of multilateral cooperation.

This issue of the RIEEL offers the first section, "Review Articles", of remarkable ambition and impact. Some proposals are presented on codification and progressive law that directly affect the global legal order in some fundamental areas: international tax cooperation, human rights, and global tax governance.

Thus, the first issue 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 Tax Cooperation and Global Tax 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. Global Taxpayers Charter: Taxpayers' Bill of Rights at the national and international levels.
5. Taxation and Gender Charter.
6. General Principle of International Tax Cooperation.
7. Global Tax Model inspired in a Mathematical model
8. Instrument on international tax cooperation and international trade.

In the [Scientific Articles](#) section, we are posing a general number about a **new Global Tax Legal Order inspired by human rights**.

This section contains the general bases of the comparative tax system concerning taxation and human rights to arrive a future global tax legal order inspired by human rights, making an incursion into the framework of human rights and tax constitutional rights, analysing the financial Constitutions of the other constitutional regimes of countries of Anglo-Saxon tradition of the Commonwealth and the European constitutional systems.

Contributions of great scientific value are posted, including the best world models of constitutional systems in human rights constitutional guarantees of taxpayers in their relations with the tax administrations, towards a new design of the global architecture of the international tax governance. Thus, pioneering and protectionist world systems of human rights from Europe (Norway, Sweedan, Denmark, Netherlands, Germany, France, Italy, Spain), Canada, New Zealand, and the United States are extensively studied

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	Country	Author	Title
	CANADA	Allyson Christians	Tax and the Canadian Constitution
	CHILE	Patricio Masbernat	Human rights in tax matters before the Chilean Courts, and constitutional fundamentals.
	DENMARK	Mark Ørberg & Peter Koerver Schmidt	Constitutional limits on taxation in Denmark
	FRANCE	Phillip Marchessou Bastien Ligeroux	The constitutional framework for taxation in France Constitutional Norms in French Tax Law
	ITALY & SPAIN	Adriano Di Pietro	Parliamentary responsibilities in taxation and for taxation
	GERMANY	Joachim Englisch & Hanno Kube	Constitutional requirements for the substantive tax law of the Federal Republic of Germany
	NETHERLANDS	Hans Gribnau Sonja Dusarduijn	Constitutional Taxation in the Netherlands
	NEW ZEALAND	Shelley Griffiths & James Hartshorn,	Fragile and strong: the oxymoron of tax administration and constitutionality in New Zealand
	SWEDEN	Åsa Gunnarsson & Yvette Lind,	Swedish (tax) constitutionalism. Through the lens of equality and fairness
	NORWAY	Frederick Zimmer	Constitutional issues in tax law
	USA	William Berenson.	Fiscal federalism in the United States of America

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