

Editorial

Scientific and professional tribute to the Jeffrey Owens' Work



Jeffrey Owens

President of the Directive Board of the Review of International and European Economic Law (www.rieel.com)

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).

Head of the Fiscal Affairs Division, OECD, Paris (1991-01) and the director of the Centre for Tax Policy and Administration, OECD, Paris (2001-2012). Most influential international tax person by Tax Notes (2012), the fourth one in the tax world, Tax Business (2009), one of the 21st biggest according to International Tax Review (2010), ... 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 and others...

It is both an honour and a distinct privilege to present to the esteemed reader the publication of Volume No. 8 of the Review of International and European Economic Law.

Our sense of satisfaction is all the greater on this occasion, as the Review devotes its foremost attention to a most deserved, sincere, and—by necessity—inevitably partial tribute, for no account could ever be entirely exhaustive, to the extraordinary and distinguished work of Professor Jeffrey Owens, who may justly be regarded as a foundational figure in the development of economic tax governance throughout the twentieth and twenty-first centuries.

Note: To the more extensive article on the biography and professional/scientific life of Professor Jeffrey Owens, we refer you to the same issue 08 of the Review of International and European Economic Law, special article section.

His decorated, commendable and magnificent professional, research and academic life, full of successes in the professional area of international taxation and in the international academic and scientific arena.

His profound knowledge of international financial economics and tax law, his extensive professional and academic experience in the field of international taxation.

His distinguished leadership at both the international and intergovernmental levels, leading major international tax economic and law projects.

His extensive knowledge of the countries worldwide tax systems (cultivated through decades of collaboration with their delegations on every continent).

His active and influential participation in leading international organizations, such as the OECD, the United Nations, the World Bank, and the Inter-American Development Bank, as well as regional bodies like the European Union, CIAT, and ATAF, among many other institutions, testify to a professional career of remarkable breadth and impact.

His authority, graciousness, and truly exceptional capacity for work, exceeding any reasonable limit...

..., make him deserve of such recognition. These merits, far too numerous to be exhaustively enumerated here, fully justify the tribute that the Review of International and European Economic Law has the honour of offering to its readers.

Among his many achievements, and development (addressed in the special article dedicated to his work in this issue n. 08 of www.rieel.com), stands his role as a President of the directive board of this Review. It is difficult to overlook that the Review of International and European Economic Law have devoted significant editorial attention to international tax cooperation and global tax governance from a holistic perspective that prioritises human rights. In this context, the proposals published in RIEEL by Jeffrey Owens and Andrés-Aucejo et al. are particularly relevant in shaping a new dimension of global tax governance centred on holistic and inclusive international tax cooperation towards a new global tax architecture of the XXI Century and followings. Among the various policy-making proposals advanced in this regard, particular attention should be given to the “Framework Agreement on International Tax Cooperation, Trade and Global Tax Governance” join its “Protocols”, including its institutional design and regulatory architecture, which lie at the heart of the current global tax debate within the ongoing United Nations process.

It is important to formulate this point with academic precision. Simplistic claims of direct causal authorship should not be made regarding intergovernmental developments. International institutional processes are multicausal and driven by States. However, it is fully justified to assert that the articles published within the Review of International and European Economic Law

(www.rieel.com) corpus anticipated, systematised, and normatively elaborated several of the central themes that now define the debate within the United Nations: encompassing and sweeping international tax cooperation, the need for a more universal institutional framework, the relationship between tax rules and sustainable development, the articulation of substantive and procedural pillars for a framework instrument and its development protocols, the codification and progressive development of international tax law (Andrés-Aucejo et al., 2023; Owens, Andrés-Aucejo, and Remiro Brotons, 2023; see by these authors 2018, 2020, 2022, 2023, 2024, 2025).

Currently, our pioneering proposal for the development of a framework agreement on international tax cooperation and its implementation protocols is at an advanced stage within the United Nations. This aspiration is likely to become a reality by 2027, and the wish I shared with Professor Owens in 2015: "Dr. Owens, the world should have a framework agreement on international tax cooperation, trade, and global tax governance", to which we have dedicated a monumental undertaking and numerous publications over the past decade, overcoming significant obstacles, appears to be nearing fulfilment. The near future global geopolitics will be key to its achievement.

In other words, the work developed within the Review of International and European Economic law (www.rieel.com) should be regarded as part of Owens's legacy in the strict legal-academic sense. It is not secondary to his more widely known high level contributions. Rather, it represents a culminating effort to translate decades of experience in tax policy into a normative proposal for the future architecture of international economic tax law.

For a retirement tribute published in a tax law journal, this is a crucial point: Owens did not conclude his career merely by defending existing institutions; he contributed to opening a debate on their transformation.

His work is without end, and his legacy will remain intact across generations to come, of a unique individual with a truly global mind, who has devoted his long professional, scientific, and academic/scientific life to the direction, practice, and policy making of international taxation, in service of improving both developing and developed States.

With our deepest and enduring gratitude,

From the Editorial of the Review of International and European Economic Law

Con reconocimiento, con admiración, con respeto y con alegría, rendimos hoy tributo a una figura única de los Siglos XX y XXI, cuyo nombre figurará en los anales de la historia de la fiscalidad económico/jurídico tributaria internacional de los gobiernos y de los organismos Internacionales y cuyo legado se perpetuará más allá del tiempo.

Siempre, a su lado.

Gracias, Profesor Owens. En mi nombre y en el del resto de Colegas.



Eva Andrés-Aucejo

Eva ANDRÉS-AUCEJO, full professor of financial and tax law. Director of the Review of International and European Economic Law. Director of the Education and Law Review (SCOPUS-JCR/ESCI, WoS, Q-2). Extraordinary Award Ph.D. and bachelor's degree in law. Bachelor's Economics and Business Sciences. Expert in policy making international tax cooperation and global governance. Researcher and consultant of the Global Forum on Law, Justice and Development of the World Bank (HCBM). Accredited observer of the UN Tax Committee (2019-2025). Accredited observer at the second session of the United Nations AD-HOC TAX COMMITTEE to draft terms of reference for a UN framework convention on international tax cooperation (20 July-16 August 2024). Accredited in the next 4th International Conference on Financing for Development (FfD4), 30 June - 3 July 2025 Seville, Spain among others.