

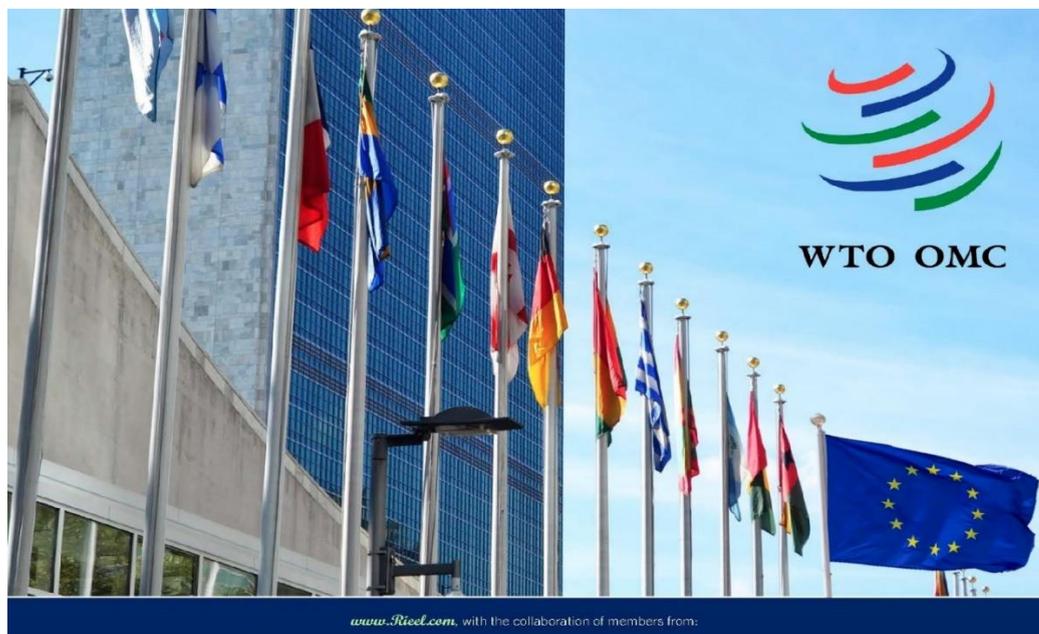
TRANSJUS

Institut de Recerca TransJus
UNIVERSITAT DE BARCELONA



INTERNATIONAL CONGRESS CHRONICLE:

“ECONOMIC AND TAX GLOBAL GOVERNANCE, GOOD GOVERNMENT
AND INTERNATIONAL TRADE IN THE DIGITALIZED AGE”



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University of Barcelona. Venue: Faculty of Law. University of Barcelona

Thursday 24th, November, 2022

Friday, 25th, November, 2022

Organize:

- * TRANSJUS RESEARCH INSTITUTE OF THE UNIVERSITY OF BARCELONA – TRANSJUS. Dir. Cristina González
- * GLOBAL TAX POLICY CENTER OF VIENNA. AUSTRIA. Dir. Jeffrey Owens
- * REVIEW OF INTERNATIONAL AND EUROPEAN ECONOMIC LAW. Dirs.: Owens- Andrés-Aucejo, Eva– Olesti-Rayó
- * UNIVERSITY OF EXTREMADURA. LAW SCHOOL. SPAIN. Representative member: Clemente Checa González

National Scientific Committee

Andrés-Aucejo, Eva. Catedrática de Derecho Financiero y Tributario. Universidad de Barcelona. Miembro del Instituto Científico TransJus UB.

Joana Abriesketa. Professor of Public International Law of the University of Deusto. Spain.

Checa González, Clemente. Catedrático de Derecho Financiero y Tributario de la Universidad de Extremadura.

Manuel Esteve Domingo. Catedrático de Ingeniería Telemática de la Universidad Politécnica de Valencia (España).

Fernández Pons, Xavier. Profesor titular de Derecho Internacional Público. Universidad de Barcelona (*)

Cristina García-Herrera Blanco. Directora de Estudios del Instituto de Estudios Fiscales de Madrid. Profesora de Derecho Financiero en la Universidad Complutense de Madrid.

Isabel García-Ovies Sanderes. Catedrática de Derecho Financiero y Tributario. Universidad de Oviedo.

González Beilfuss, Cristina. Directora del Instituto de Recerca TransJus y catedrática de Derecho Internacional Privado de la Universidad de Barcelona (*).

Olesti-Rayó, Andreu. Catedrático de Derecho Internacional Público. Universidad de Barcelona (*).

Pont Clemente, Joan Francesc. Professor of Financial and Tax Law. University of Barcelona

Remiro Brotons, A. Catedrático Emérito de Derecho Internacional Público. Universidad Autónoma de Madrid.

Tugores, Joan. Catedrático de Economía Internacional. Facultad de Economía de la Universidad de Barcelona.

Martín Queralt, Juan. Catedrático de Derecho Financiero y Tributario de la Universidad de Valencia.

Navarro, Mónica. Profesora Titular de Derecho Civil. Universidad de Barcelona. Miembro Instituto TransJus UB (*).

Yvonne Pavía. Abogada. Socia. Administradora Concursal.

Internacional Scientific Committee

Owens, Jeffrey. 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.**

Lennard, Michael. Chief, International Tax Cooperation Section Financing for Development Office UNITED NATIONS Dept. of Economic and Social Affairs. **New York, USA.**

Byrnes, William. Executive Professor of Texas A&M University School of Law as well as an Affiliated Faculty member of the Texas A&M University Energy Institute and a Research Affiliate of the Texas A&M University Institute of Data Sciences. **Texas. USA.**

Calijuri Sionara, Monica. (PhD in Accounting, Sao Paulo University, and a B.A. in Economics). Lead Sector Specialist in tax administration at the InterAmerican Development Bank (IADB). **USA**

Da Amicis, S. Don B.A. Harvard; Professor. Georgetown University Law Center (International Business and investment. International Finance. International Trade & Law). Georgetown University. **Washington. United States.**

David Deputy. Director of Strategic Development, Vertex, Inc. President Accounting Blockchain Coalition
Adjunct professor, Texas A&M Law School

Hahn, Michael. Professor. Managing Director, Institute of European and International Economic Law IEW. Director, World Trade Institute WTI. Universität Bern. www.wti.org **Switzerland.**

Masbernat, Patricio. Autonomous University of Chile | UA. Director of Research and Postgraduate. LLM - Ph. D. Comparative Law. **Chile.**

Mézang Akamba, Serge. Expert/Delegate for the Economic and Financial Committee of the United Nations. United Nations, Second Committee, ECOSOC, New York, EE.UU. First Counselor, Cameroon Permanent Mission to the **United Nations.**

Nicoli, Marco: Legal Vice Presidency of the World Bank: former Senior Project Manager from the World Bank. Special officer of the Organization for Economic Cooperation and Development OECD

Roccatagliata, Franco. College of Europe. Brussels. Principal administrator in DG TAXUD (Former). Delegate of the EU Commission in various international tax committees (OECD-CFA, UN-DESA).

“International Congress” Directors:

Owens, Jeffrey; Andrés-Aucejo, Eva; Olesti-Rayó, Andreu; González-Beilfuss, Cristina; Clemente Checa González

Authors:

Eva Andrés Aucejo, Catedrática de Derecho Financiero y Tributario. Universidad Barcelona

Patricio Masbernat. Profesor de Derecho Financiero y Tributario. Universidad Santo Tomás de Aquino de Chile y Universidad Autónoma de Chile

Ana Enríquez. Estudiante del Programa de Doctorado de la Universidad de Barcelona. Contratada por la Agencia Tributaria de Cataluña

Martina Pérez Vergnaud. Estudiante de la Facultad de Derecho de la Universidad de Barcelona

María Ferrer Xammar. Estudiante de la Facultad de Derecho de la Universidad de Barcelona

Program

Thursday, November 24th, 2022

PRESIDENTIAL TABLE

Oriol AMAT SALAS

His Excellency Rector and Professor of Financial Economics and Accounting at the Pompeu Fabra University of Barcelona

Joan GUÀRDIA OLMOS

His Excellency Rector and Professor of Psychology at the University of Barcelona

Xavier PONS I RÀFOLS

Dean of the Faculty of Law and Professor of Public International Law at the University of Barcelona

Cristina GONZÁLEZ BEILFUSS

Director of the TransJus Research Institute and Professor of Private International Law at the University of Barcelona

This presidential table's distinguished speakers officiated the welcome speeches and welcomed them to our Center, the Faculty of Law of the University of Barcelona. All of them, the Magnificent Rector of the University of Barcelona, Mr Joan Guàrdia, the Magnificent Rector of Pompeu Fabra University, Mr Oriol Amat, the director of the Transjus Scientific Institute Ms Cristina González Beilfuss and the Dean of the Faculty of Law of the University of Barcelona, made express mention of the convenience, necessity and importance of congresses such as this one dedicated to such vital issues as economic governance, global taxation and international trade in a digitized age.

Important issues were also raised on the table, such as the repercussions of these matters that were approached, as the Magnificent Rector of the Pompeu Fabra University of Barcelona, Mr Oriol Amat, was kind enough to indicate to eight billion people who came in the world and that directly affect the distribution of global wealth.

Undoubtedly the most important novelty of the day would occur because, just a few hours before, UNITED NATIONS, on November 23, 2022, Commission II of the United Nations General Assembly obtained Resolution A/C.2/77 /L.11/Rev. 1, which proclaims the need to deepen and strengthen international tax cooperation within the framework of the United Nations, through the strengthening of instruments aimed at this end, including the possibility of creating an Agreement or Framework for international tax cooperation within the United Nations as well as an intergovernmental organization for international tax cooperation, in collaboration with other international organizations such as the OECD, the World Bank, the International Monetary Fund, the platform for international tax cooperation, associations and in general all the relevant stakeholders.

Undoubtedly, this represents a global advance, in line with the theses defended by the international research group of Professor Jeffrey Owens, director of the Global Tax Policy Center of Vienna, the professor of Financial and Tax Law at the University of Barcelona, Eva Andrés Aucejo, organizer and principal director of Economic and Tax Global Governance, Good Government and International trade in the digitalized age, among other distinguished researchers and members of international organizations.

INAUGURAL LESSONS

GOVERNANCE OF PUBLIC INTERNATIONAL LAW VERSUS GLOBAL CORRUPTION. ABOUT THE "PANAMA PAPER'S" ...

Jeffrey OWENS

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.

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.

Chair:

Ms.Srividhya RAGAVAN

Professor of Law Texas A&M University School of Law, Texas
Director of Indian Programs. Texas A&M University School of Law, Texas

Professor Jeffrey Owens, director of the WU Global Tax Policy Center in Vienna, after thanking Professor Eva Andrés for the invitation and organization of the congress, referred to the great importance and grandeur of the aspects dealt with in it.

His conference dealt with transparency, and the role played by citizens, large companies and the government. He believes good governance is critical and a sign of good health in society. He also referred to the three "T" in English: transparency, trust, technology, transparency, trust and technology, and new technologies such as blockchain and its impact on global tax governance. In his opinion, it could potentially be used to transform the laws, and in this way, different fiscal management would be produced by the requirements of the new ones. Therefore, a change in the rules and regulations is necessary towards better economic governance and world tax.

The emeritus professor of Public International Law, Antonio Remiro Brotons of the Autonomous University of Madrid, lawyer of the United Nations International Court of Justice, officiated the inaugural lecture, referring to the New World Order. In his opinion, there has been a desolation that may be the common denominator of the last thirty years. The fall of the Berlin Wall seemed to show the beginning of a new world where the great powers would cooperate to guarantee peace in principle. This hope has been wholly dashed, and the world's rulers have not lived up to our expectations. A new military order has been produced, a greedy and selfish Imperial Order that destroys all possibilities of equality. Professor Remiro Brotons affirmed that this is the current drama, a manifested Manichaeism shown throughout the process. Creating a consensus among the great powers to achieve world security has not been possible. He says we are returning to the blocks, even if they are different. The international community is based on many entities, not just a few States; we must seek global and collective security, not confrontation. Another element that he wanted to bring to the discussion is that the world has only advanced through major cataclysms (e.g. World War II): do we need another disaster? Is today's reality not enough for us to realize the problem? Finally, he closes his speech by declaring that the primary mission of the United Nations has not been accomplished; they are unable to cooperate. Without world peace, cooperation projects will not be able to prosper; peace is the beginning of everything.

Dr Srividhya Ragavan, professor at Texas A&M University and director of international programs between the US (A&M University) and India, acted as moderator and referred to the problems and challenges researchers and scholars face on global tax issues. Tax and tax law, since, in his opinion, new challenges must be met, such as the impact of globalization on these matters. She also alluded to the obligations of national security, the protection of sensitive data, and technological updating, among other aspects, such as current corruption, emphasizing the need for greater transparency and equality.

10-00-11-15 ROUND TABLE – PANEL I

GLOBAL ECONOMIC GOVERNANCE

Joan TUGORES i QUES

Professor of the Department of Economic Theory at the University of Barcelona since 1977

Dean of the Faculty of Economic and Business Sciences of the University of Barcelona (1994-1998)

Rector of the University of Barcelona (2001-2005).

Vectors of Global Economic Governance

Dr Tugores, full Professor at the University of Barcelona, expert in international economics, referred to the complications of governance and globalization, global problems and solutions.

The problem, in his opinion, is not the crises (indeed inevitable) but the ways to deal with them.

Historically, non-helpful solutions are sometimes used, such as after WWI (Treaty of Versailles), which did not acknowledge underlying problems or provide effective solutions/institutions. More constructive solutions were used at other times: after World War II, realistic Bretton Woods rules, public commitments to economic stabilization (Keynes) and social protection (Beveridge). To finish with the What now? Pragmatic solutions that provide global public goods and avoid beggar-thy-neighbour or fragmentation/adversarial policies. Professor Tugores made a journey from failure after the First World War, the "capitalism 2.0" after the Second World War... And now? Global GDP evolution 1870-2020 (A. Razin, April 2021, with WB data).

Regarding global problems and global solutions, he referred to the provision of "global public goods", from financial stability to global health problems and environmental commitments, through cybersecurity, data protection, AML-CFT, and challenges of "inclusiveness", also to the tending policies to avoid the "impoverishment of the neighbour": competitive devaluations from the decade of 1930; now tax-financial havens: Base Erosion Shifting Profit Initiative, BEPS (OECD, G7, G20). He also brought to the table Naivety in calls for global governance in a world with severe geopolitical friction, invoking Meta-order (Rodrik-Walt) policies, "limiting the scope of disagreement." He also referred to the need to establish effective mechanisms for international cooperation as prevention and solutions to future pandemics and diseases.

Did he end his conference with conclusions about the post-pandemic and the war scenario: new Versailles or Bretton Woods? In his opinion, there are indicators that we are getting closer to Versailles than to Bretton Woods... but the interdependencies are more significant than ever in vital dimensions. A worse world is possible; a better world is possible... Jean Monnet was right: history is forged in crisis... and the current situation is undoubtedly a great forge!

Manuel ESTEVE DOMINGO

Full Professor of Telematics Engineering at the Polytechnic University of Valencia (Spain). Director of the Cybersecurity Area and the University Master's Degree in Cybersecurity and Cyberintelligence at the Polytechnic University of Valencia. Professor at the NATO Computer Information School (CIS).

Cybersecurity and Cyberintelligence applied to the Tax Administrations

Professor Manuel Esteve began his presentation by thanking Professor Eva Andrés, mentioning that he comes from a different science, particularly telecommunications engineering. In his opinion, one of the main problems currently on the table is cyberattacks, cyberespionage and cybercrime. Unfortunately, there countries are not prepared to face these threats.

He devoted his intervention to explaining the foundations on which cybersecurity and cyberintelligence are based, particularly the entire risk management process. In this case, it is about risk management of the Tax Administrations. He referred to a study published by Professor Eva Andrés on these matters related to the European Union model of Risk Management of the tax administrations. He also talked about the differences between cyber intelligence, which is proactive, and reactive cybersecurity. In the first case, cybernetic intelligence is the preparation for this type of attack. In his opinion, if we are prepared, the rest of the process is much easier. Digitization is an excellent opportunity to prepare, but like everything, if not done right, the risks can outweigh the benefits. The second, cyber security, is the mitigations if one of these attacks occurs. We must know how to manage and attack to minimise the consequences. The second part of his speech evaluates the different types of cyberattacks. He excels at APTs (Advanced Persistent Threats). Professionals carry out these attacks. They are not comparable to traditional "hacks". These are orchestrated campaigns sponsored by states. They tend to attack tax administration systems. In conclusion, he emphasized that to protect ourselves from these attacks, we must have proactive approaches, know the threats, and learn how to avoid them.

Blanca MORENO-DOBSON

Director of the Center for Mediterranean Integration (CMI). United Nations Office for Project Services. Marseille. **France.**

Former **World Bank** Lead Economist and Manager

The integration of the Mediterranean world in World Governance

Ms Blanca Moreno-Dobson, Director of the United Nations Mediterranean Center for Integration, put on the table the debate about the fact that international tax cooperation today is not inclusive enough for developing countries.

- The appropriate institutional framework should include the IMF, OECD, UN and World Bank. These four institutions can offer suitable instruments and levers to define and enforce international tax cooperation if they coordinate. Only partial and temporary solutions will be found if one of institutionality predominates.

Therefore, it is essential to improve collaboration between them to advance international tax cooperation.

- It is also fundamental to identify the tools that favour this cooperation, North-South and South-South. Agreements that include tax, commercial and investment components, in an integrated way, offer the most significant potential for developing countries; since they are isolated

measures that cover one of these three dimensions separately run the risk of being doomed to fail

- Furthermore, using these tools cannot be separated from monetary policy; instead, data

and policy measures aimed at stimulating trade and investment should help inform and shape monetary policy.

- The Mediterranean region lacks integration and can be considered a subset of global events. Improving Mediterranean integration could lead to excellent stability, inclusive and sustainable growth, and regional peace.

Ms Blanca Moreno-Dobson also developed a series of instruments on tax digitization, international trade instruments, and critical international cooperation for better global tax governance.

11.15-12.30

ROUND TABLE – PANEL II
GLOBALIZATION, DIGITALIZATION, COOPERATION, AND GLOBAL TAX GOVERNANCE

Michael LENNARD

Chief of International Tax Cooperation and Trade in the Financing for Development Office (FfDO) of the United Nations, **New York, USA.**

Some United Nations developments

The first of the interventions was in charge of **Mr Michael LENNARD**, Director of the United Nations Committee for International Tax Cooperation based in New York, who officed an exciting and super innovative conference putting a novelty of global scope on the table. In this sense, Mr Lennard referred extensively to the Resolution approved just one day before, on November 23, 2022, by the General Assembly of the United Nations, at the proposal of Commission 2 of the United Nations, General Assembly of said institution.

Resolution A/C.2/77/L.11/Rev. 1, entitled: “Promoting inclusive and effective international tax cooperation at the United Nations”. Second Committee of the United Nations General Assembly. Speaker: Nigeria on behalf of the Group of African States.

Its approval was given in the framework of the seventy-seventh session of the General Assembly, item 16 on the agenda. Package of macroeconomic proposals: Macroeconomic Policy Issues. In his conference, the director of the UN Committee on International Tax Cooperation highlighted the following aspects:

In the first place, he referred extensively to the instruments included in the Resolution; In this sense,

- a) He alluded to the need to increase the tools for a more significant, inclusive, and effective international tax cooperation.
- b) It is also decided to start talks in New York for this purpose, including the possibility of an agreement or general framework for international tax cooperation.
- c) The secretary must prepare the pertinent report with all the documents, and the timely information and the possibility of an intergovernmental organization of international fiscal cooperation are foreseen.

This Resolution has been promoted by developing countries, especially Africa and not by the Secretariat. In addition, he referred to the question of a UN Tax Convention that remains open, and although some States claimed that a future framework agreement would harm the work of the OECD, this did not prevail. The

problem is the lack of a genuinely inclusive and truly global body: the raw figures quoted from participants in the OECD-led work were not considered an indicator of effective global inclusion: decision-making.

Lennard left the development of a possible cooperation framework or instrument up in the air. Likewise, he alluded to the budgetary aspects of this Resolution that had to be approved by Commission 5 of the UN National Assembly.

Finally, he did mention to the critical work carried out within the UN Committee on International Tax Cooperation framework, such as the work related to the digital economy within the framework of the UN model convention to avoid international double taxation, such as articles 12A. (Fees for Technical Services) and 12B (Automated Digital Services), or other problems of developing countries with digital nomad workers, as well as the relationship of tax, commercial, investment agreements, etc.

Eva ANDRÉS-AUCEJO

Full Professor of Financial and Tax Law. Member of TransJus: Research Institut of the University of Barcelona

Towards a New International Co-operation Principle for Global Tax Governance in the Digital era

Eva ANDRÉS-AUCEJO, full professor of financial and tax law at the University of Barcelona, officed the second intervention of this panel. Her conference was entitled “Towards a New Principle of International Tax Cooperation for Global Tax Governance in the Digitalized Era.

Dr Eva Andrés divided her conference time in the following items:

1. The general framework or general context
2. The principle of International Fiscal Cooperation:
A new policy proposal
3. Legal bases of the principle of International Fiscal Cooperation
4. Characteristics of the Principle of International Tax Cooperation
5. Fines of the principle of International Tax Cooperation
6. Procedures for the creation of a Principle of International Tax Cooperation.
Proposals.

This professor of financial and tax law explained her novel study by which a principle of international tax cooperation is created for the first time. Its advanced version being pending publication (in press) at impact factor journal and whose primary coordinates are published in the minute book procedures derived from this congress, which can also be consulted in the Review of International and European Economic Law (www.rieel.com n. 3, 2022, Book of conferring procedures, miscellany).

William BYRNES

Executive Professor of Texas A&M University School of Law. Affiliated Faculty member of the Texas A&M University Energy Institute and a Research Affiliate of the Texas A&M University Institute of Data Sciences. **Texas. USA.**

Globalization, Digital Economy and International Transfer Pricing: the new trends

Professor William Byrnes highlighted that large companies are not paying their taxes as they should. This affects developing countries much more than developed countries. If a developing country, a large company paying taxes can greatly help that growing economy. All this problem comes because of the way the law is written.

He gives the example of the disputes that occurred between Google and France. Google won because it did not have a physical store. So how are companies like Google paying their taxes in countries where they don't have a physical store? This is where the digital economy becomes essential.

Professor Byrnes referred to the OECD Pillars 1 and 2 could be the key. But this can only be used in countries where they already have a sound system in place. Byrnes explains that a good solution could be to use transfer pricing, in which goods and services have a set price. Also, consider pillar 2; developed countries send resources to developing countries. But the problem is that there are already statistics showing insufficient revenue to allocate to developing countries.

Also, he referred the Joseph Stiglitz. Professor of Economics. Nobel Prize. The University of Manchester uses an old and obsolete metric system. Where does the income come from? There are enough tax revenues, but they are not global. They are the national income of the most populated cities.

If we are serious about saving the planet, we must include environmental factors. We must finance foreign aid with the tax revenues of overdeveloped countries. Professor Stiglitz's theories say that the World Bank or the IMF should control these incomes.

He ended his presentation by saying that the United States and Europe have the resources and should redistribute them to developing countries. If they are unwilling to do so, we face a severe problem.

Monica CALIJURI SIONARA

PhD in Accounting, Sao Paulo. University, and a B.A. in Economics). Lead Sector Specialist in tax administration at the InterAmerican Development Bank (IDB). USA

Digitalization: Challenges for tax administrations to a global tax governance

Digitalization: Challenges for tax administration to a global tax governance

The lead Sector Specialist in Tax Administration at the Inter-American Development Bank, Ms Monica Calijuri, offered a comprehensive conference stating that, on average, a typical country in the Latin American and Caribbean (LAC) region collected taxes and social security contributions (CSS) in 2019 for an amount equivalent to 21.9% of GDP. In contrast, OECD countries managed an average of 33.4% of GDP. The low-income levels in CSS and personal income taxes are partly explained by the region's high levels of labour informality, which on average, exceeds 50%. Therefore, closing the income gap in the area is not easy.

In this context, the Tax Administrations of various countries in the region are under pressure to collect more. Although the Tax Administrations (AATT) may have some space to do so in the short term, increasing tax revenues sustainably will require actions to modernize compliance controls and facilitate compliance efforts in areas where significant challenges are observed. In addition, the great heterogeneity between LAC countries in their collection levels is also reflected in the level of maturity of the Tax Administrations and the use of technology/digitization, so the convenience and ability to increase tax revenue vary widely between countries.

In her opinion, two common weaknesses must be strengthened to combat high levels of evasion: (1) unreliable taxpayer information and (2) inefficient risk management processes. In addition, cross-cutting challenges related to the sub-optimal use of technology and insufficient capacities among Tax Administration officials need to be addressed to strengthen compliance control.

Next, she focused on four key areas, which are vital in developing and implementing a digital transformation strategy that is effective and leads to the desired results of greater control and easier compliance. These areas are (1) Data management and security; (2) Reengineering of business processes; (3) Information systems; (4)

Structure, human capital and financing.

Clemente CHECA GONZÁLEZ

Professor of Financial and Tax Law at the University of Extremadura.

Tax Governance, good government, and tax cooperation between States

The Financial and Tax Law professor, Mr Clemente Checa, based his speech on the following arguments. Namely: Following the path of the requirements applicable to corporate governance, the need for good tax governance arose based on increasing legal certainty and reciprocal cooperation between tax administrations and citizens.

Other elements that complement tax governance have been added to this initial idea, such as corporate social responsibility, cooperative compliance in tax matters, the BEPS project, in particular its action 12, which requires disclosure of aggressive tax planning mechanisms, the international tax compliance guarantee program «ICAP» and the European Cooperative Program for large multinational companies «ETACA», which seek to assess the tax risks of large groups of global companies.

This is intended to achieve the most appropriate reciprocal cooperation between tax administrations and citizens. In the abstract, all these measures can be considered positive. However, in their specific application, they can generate a tax requirement that does not conform to the principle of legality, as well as a difficulty in developing a good relationship of cooperation between public administrations and citizens, mainly due to the excessive scope given to the corporate social responsibility, and the lack of clarity of the concept of aggressive tax planning.

This has already been highlighted in other countries, and also in Spain, where, in addition, other added factors have a very negative impact on the achievement of good fiscal governance. Among them, the severe defects of our tax legislation stand out, which is causing a degradation of the concepts and principles that must inform it within the framework of the Rule of Law, which does not favour the proper development of collaborative relationships with citizens. For this system to work correctly, it is also essential that the Administrations carefully comply with the "principle of good administration", which, unfortunately, does not always happen in the Spanish tax Administrations, which are generally more concerned with obtaining resources than with tax justice.

Chair:

Joan Francesc PONT CLEMENTE

Professor of Financial and Tax Law at the University of Barcelona, Academician of the Royal of Economic and Financial Sciences and the Royal European of Doctors. He is president of the Francisco Ferrer y Guardia Foundation and the Eugen Bleuler Foundation

This panel II of this Congress on Economic and Fiscal Governance, Good Governance and International Trade in the Digitalized Era, was moderated by Professor Dr. Joan Francesc Clemente Pons, who thanked the Transjus Institute, Professor Eva Andrés Aucejo, the UB and other organizers, their invitation to this congress and also commented and debated different issues that had been raised among the speakers during the previous two hours.

12.

ROUND TABLE – PANEL II

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TOWARDS A NEW INTERNATIONAL ECONOMIC AND SOCIAL ORDER

Xavier FERNÁNDEZ PONS

Professor of Public International Law at the University of Barcelona, member of the TransJus Institute

Towards a sustainable global trade

Dr. Xavier Fernández Pons, associate professor of Public International Law at the University of Barcelona and expert on international trade, observed that, traditionally, international trade regulation has focused on the liberalization of trade and has paid scant attention to labor and environmental aspects of processes and production methods in the countries of origin. The author highlighted that, currently, there is a need to integrate more intensively the requirements of sustainable development in the regulation of trade. The presentation examined various initiatives promoted in this regard in: multilateral and plurilateral trade negotiations undertaken within the framework of the World Trade Organization, which have so far obtained few results; preferential trade agreements, which now usually incorporate specific chapters on sustainable development, including numerous provisions on labor and environmental issues; and through unilateral measures that condition imports of products depending on the sustainability of their processes and production methods at source, whose compatibility with current international trade rules sometimes arouses much controversy.

Angel URQUIZU CAVALLÉ

Professor of Financial and Tax Law at the Rovira i Virgili University of Tarragona.Catalonia.

Globalization and International Trade: The Asian empire

In this conference, the professor of Financial and Tax Law at the Rovira I Virgili University of Tarragona, Mr Ángel Urquizu, analyzed the actual knowledge by the society of the legal regulations regarding the protection and processing of data about the use of images recorded with video surveillance cameras. Currently, advances in artificial intelligence allow obtaining high-definition images with which a person can be easily identified. Therefore, it raises the dichotomy between security and freedom. Subsequently, the opinion of people of different ages and backgrounds will be remembered, two specific cases will be analyzed, and a brief information talk will be given to university students. In other words, he studied whether today's society is aware of the existing regulations for protecting personal data and whether he prefers to feel safe with the installation of video surveillance cameras or to feel free in places where they are not installed. This study is done based on the age of the participants and where they live.

Chair:

Yvonne PAVÍA. Lawyer. Partner. Bankruptcy Administrator.

Friday, November 25th, 2022

9.30-10.00

INAUGURAL LECTURES ECONOMIC AND FISCAL GOVERNANCE IN THE FRAMEWORK OF THE EUROPEAN UNION

Franco ROCCATAGLIATA

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 offices (1978-84).

The European Union Tax Agenda

The inaugural lesson dealt with economic and fiscal governance within the framework of the European Union, which was given by Mr Franco Roccatagliata, Principal administrator in DG TAXUD (Former). I Delegate to the EU in various international committees and am a professor at the College of Europe in Bruges, Brussels.

The Professor of the College of Europe, Mr Franco Roccatagliata began his speech by referring to the main objectives of the European Commission (especially from 2013); in his opinion, there are two main goals that this institution must achieve: 1) see how to coordinate the fiscal policies of the Member States and reduce the financial pressure through more efficient use of resources, and 2) fight against fraud and tax abuse. But, it goes on; the EU cannot act differently from the OECD, which is why Brussels seeks to avoid fragmentation – or jeopardize, as it is known in English – of the single market. It is essential to reflect on this situation: why can a company create an avatar on a site and pay fewer taxes, and an individual cannot? The European Commission seeks to improve citizens' situation and rationalise the States' fiscal policy. The resolution of conflicts in the tax system is a proposal of the European Commission of 2017, which has now been adopted in the legislation of the Member States- We have other measures, for example, in the matter of VAT, where a change in this matter is being developed in the EU. Reduced VAT rates will be allowed in the future to favour the economy after the pandemic and the rise in the cost of energy. Dr Roccatagliata highlighted the significant problem that exists: unanimity. The European Commission can make proposals, but if all 27 members do not accept, we have a problem.

Regarding the Agenda of the European Commission, Dr Roccatagliata considered that the argument of most significant interest is the minimum taxation; at a political level, we have problems but none that cannot be resolved; In addition, there is a proposal for a Directive to introduce national interest and thus put equity capital at the same level to avoid economic distortions. The idea is to present a plan with a formula for an efficient European society.

Concerning the world's companies, Mr Franco considered that two problems must be faced: first, that of not paying taxes or paying an equal tax across the globe. This would facilitate the calculation of digital taxation and other taxes in each country since paying different taxes in each State implies an enormous effort at the compliance level.

Finally, the well-known member of the European Commission (Taxud), now retired and an academic, ended his speech talking about his vision of social justice: how do we distribute taxes equitably? It is not a problem for multinational companies; it is a problem for Europe. Can we find practical solutions while serving future generations well? La lección inaugural, versó sobre Gobernanza económica y fiscal en el marco de la Unión Europea, que fue impartida por Mr Franco Roccatagliata, *Principal administrator in DG TAXUD (Former)*.

Delegate of the EU en varios comités internacionales, y también profesor del Colegio de Europa en Brujas, Bruselas.

10.00–11.30 **ROUND TABLE**

Cesáreo RODRÍGUEZ-AGUILERA DE PRAT

Professor of Political Science at the University of Barcelona.

The basis for a good political governance in the framework of the European Union

The Professor of Political Science at the University of Barcelona, Mr Cesáreo Rodríguez-Aguilera, referred to the problems of European governance and the "democratic deficit" of the European Union (EU), considering that they are mainly due to its elitist way and construction technocratic. Strictly speaking, the EU lacks the classic state attributes (territory, people and sovereign power), but as it is increasingly "intrusive" in various national spheres, an improvement in its governance is required. This advises reconfiguring its institutional architecture, simplifying its decision-making procedures, clarifying the distribution of powers and, above all, a greater popular legitimacy. After serious mistakes (managing the 2008 and 2015 crises), the EU has acted with a much higher sense of integration and solidarity since the Covid-19 pandemic and the war in Ukraine. The Conference on the future of Europe has made essential suggestions to boost and improve European governance and correct the democratic deficit.

Andreu OLESTI-RAYO

Professor of Public International Law at the University of Barcelona

Budget framework and precision clause of the European Union: Limits

The professor of Public International Law and the European Union, an indisputable specialist in the European Union, Dr Andreu Olesti Rayo, officiated a conference on the most relevant initiatives of the European Union for recovery after the pandemic, which have their epicentre in the budget.

Throughout his conference, he highlighted the scope and content of the next-generation EU program in general and the recovery and resilience mechanism in particular, and its interaction with the EU budgetary framework for the next seven years focused on two of its instruments most important: the multiannual financial framework 2021-2027 and the decision on own resources.

In the opinion of the professor above, the approval of the next-generation EU program represents a substantial change in the financing of the Union and a deepening of European integration that has exceeded limits that, before the pandemic, the States could be insurmountable.

Monika PRUISNOWSKA

Visiting professor at the University of Barcelona, TransJus Institute, University of Barcelona

Governance and social economic policies of the European Union. A Poland view

The news, both in Poland and beyond, have currently reported that Poland may lose out on as much as 75 billion euros in aid from the European Union for the reason of failing to comply with the EU's democratic standards. This refers to the Cohesion funds which aim at providing support to Member States with a gross national income per capita below 90% of the EU-27 average with the purpose to strengthen the economic, social and territorial cohesion of the whole EU. This is not the first time where the problems with the rule of law impact the access to the EU funds in case of Poland. Not long ago, EU halted payouts of 35 billion euros in post-pandemic aid. The principal reason of both suspensions is analogous: the controversial judiciary reforms that have resulted in much of political control

over judiciary, which then in turn undermines the rule of law standards.

This presentation of Professor Monika Pruisnowska aims at explaining the relation between holding to the rule of law standards and the access to EU funds. It takes Poland as an example and explores in particular the issue of enabling conditions within the framework of Cohesion funds. It investigates how the situation of the Polish judiciary reform has impacted the perceived adherence to the rule of law standards and analyses how the subsequent attempts to backtrack the controversial reforms can further influence the funds' accessibility. The tale of Poland is particularly interesting as Poland is one of the main users of the Cohesion funds and it does use the money quite successfully. Finally, possible scenarios of the way forward for the clash between Warsaw and Brussels are discussed.

Patricio MASBERNAT

Professor of Financial and Tax Law at the Tomas de Aquino University. Chile
[Good Tax Administrations Guidelines](#)

Patricio Masbernat, Professor at the Autonomous University of Chile and Santo Tomás de Aquino de Chile, referred to Good Tax Administration, which was a cause for concern for many decades. Its content has been variable over time. However, it is possible to identify some essential aspects.

Good Tax Administration, in his opinion, is linked to the public administrations in charge of managing the tax system, so its main task is obviously oriented towards collection. But it cannot be considered only a state perspective but a public one in a broader sense. This implies that the tax administration must be subject to the law, and its actions must be legal and legitimate. Moreover, his actions must be consistent and consistent. Even more, it is necessary to generate a bond of trust with the community in general, of certainty, and that it derives in cooperative compliance with tax obligations or even voluntary compliance by taxpayers. To achieve this, specialists have pointed to a series of principles and criteria tax administrations must follow to achieve that ideal.

This paper shows the subject of Good Tax Administration through various documents issued by specialists over 90 years to show both the familiar lines and the evolution of thought.

Joan PAGÉS I GALTÉS.

Professor at the Rovira i Virgili University of Tarragona.
[EU Next Generation Funds](#)

Joan Pagés I Galtès, Professor of Financial and Tax Law and an expert in local Spanish law, dedicated his lecture to the Next Generation Funds. In his opinion, they are an instrument of the EU that has found its cause in the pandemic caused by Covid-19, and its purpose is economic recovery. Hence we understand that the Keynesian doctrine inspires them. Seven regulations at the community level are articulated by sending Regulations, and from their approval, the funds are already available, ending their application on December 31, 2026.

From an objective point of view, we find a line of action consisting of subsidies, which indicates that it is assigned income and subject to Law 38/2003, General Subsidies. However, at the state regulatory level, RD-law 36/2020 stands out, which is intended to expedite the processing of these funds.

14.00-14.30

CLAUSURA

Juliana DA SILVEIRA Co-chair of Denton's Latin America Tax Department, Sao Paulo. Brazil.

12.00-15.00

SOLEMN ACT: DOCTORAL THESES DEFENSE TO OBTAIN THE DEGREE OF DOCTOR AT THE UNIVERSITY OF BARCELONA

Title: *Evasión Fiscal y Movilización Internacional de Recursos Domésticos*



President: Franco ROCCATAGLIATA

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 Offices (1978-1984).

Secretary: Isabel GARCÍA-OVÍES SANDERESES

Professor of Financial and Tax Law.
Faculty of Law. University of Oviedo. Spain

Vocal: Clemente CHECA GONZÁLEZ

Professor of Financial and Tax Law
Faculty of Law. University of Extremadura. Spain

Doctorando: Nathan Godts

PhD candidate in international tax law at the University of Barcelona. He is also a Chartered Tax Accountant and Advisor in Spain and Belgium, his country of origin. He studied international tax law and European law and specializes in international taxation and asset mobility, such as taxation of non-residents, international succession and tax optimization:

- Master in international and European Law. Vrije Universiteit Brussel
- Master in Tax Management. Solvay Brussels School
- Postgraduate in Tax Law. Vrije Universiteit Brussel
- Master in Politics. Université Libre de Bruxelles
- Degree in Politics. Université Libre de Bruxelles

Director: 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. Stakeholder of the United Nations International Tax Committee (2019-22). Director of the *Education and Law Review* (WoS JCR & SCOPUS). Director of the Excellence Network INTAXCOOP&GOV: "The Global Observatory on Tax Agencies". Visiting researcher at Harvard University, European University Institute, Università 'La Sapienza', Università di Firenze, di Bologna; IBFD; London School of Economics, Leeds University (UK), Georgetown University (Washington, DC), the World Bank (Washington).