

TRANSJUS

Institut de Recerca TransJus
UNIVERSITAT DE BARCELONA

REPORT

ECONOMIC AND TAX GLOBAL GOVERNANCE, GOOD GOVERNMENT AND INTERNATIONAL TRADE IN THE DIGITALIZED AGE (INTERNATIONAL CONGRESS)



UNIVERSITAT DE
BARCELONA



INTERNATIONAL TAX CONGRESS
UB BARCELONA, November 2022
“INSTITUTO CIENTÍFICO -TRANSJUS”

Thursday 24th, November, 2022Friday, 25th, November, 2022

Aula María Soteras (A-414) Av. Diagonal 684-08034 Barcelona

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 – 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.

Bokobo, Susana. Ex letrada del Tribunal Supremo de España. Profesora de Derecho tributario. Autora y Creadora Entrepreneur basada en Madrid, España.

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 Pavia. 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. USA.**

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. Full Professor of Economic and Tax Law, Saint Thomas University (Chile). 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; González-Beilfuss, Cristina



Los días 24 y 25 de Noviembre de 2022 tuvo lugar el Congreso Internacional titulado: "Economic and Tax Global Governance, Good Government and International Trade in the Digitalized Age", celebrado en la Facultad de Derecho de la Universidad de Barcelona, donde se analizaron los asuntos vinculados al buen gobierno tributario en los ámbitos nacional e internacional, incluido los problemas de gobernanza global en materia de cooperación internacional, y el rol de los organismos internacionales, especialmente la ONU.

Congreso fue dirigido por los profesores Jeffrey Owens, Eva Andrés Aucejo y Cristina González-Beilfuss, y participaron las siguientes instituciones representadas por las autoridades que se indican: Instituto de Investigación Transjus de la Universidad de Barcelona (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); y la Universidad de Extremadura, Facultad de Derecho, España (Representative Member: Clemente Checa González).

On November 24 and 25, 2022, the International Congress entitled: "Economic and Tax Global Governance, Good Government And International Trade in the Digitalized Age" took place, held at the Faculty of Law of the University of Barcelona, where issues related to good tax governance at the national and international levels were analyzed, including global governance problems in terms of international cooperation, and the role of international organizations, especially the UN.

The Congress was directed by professors Jeffrey Owens, Eva Andrés Aucejo and Cristina González-Beilfuss, and the following institutions represented by the authorities indicated participated: Transjus Research Institute of the University of Barcelona (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); and the University of Extremadura. Law School. Spain (Representative Member: Clemente Checa González).



INTERNATIONAL
TAX
CONGRESS
2022
November
24th & 25th Barcelona

Authors:

*Eva Andrés-Aucejo Full Professor of Tax Law
Patricio Masbernat, Professor of Tax Law
Ana Enríquez, Ph.D. student of Law*

**1. MESA PRESIDENCIAL:
9.20-10.00**

**1. PRESIDENCIAL TABLE:
9.20-10.00**

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



El Congreso comenzó con palabras de inauguración de las autoridades académicas y los profesores indicados: **Rector de la UB Dr. Joan Guàrdia, Rector de la UPF, Dr. Oriol Amat, Decano de la Facultad de Derecho UB, Dr. Xavier Pons y Directora del Transjus, Dra. Cristina González Beilfuss.**

The Congress began with a few brief inauguration words from the authorities and the indicated professors: UB Rector, Dr. Joan Guàrdia, UPF Rector, Dr. Oriol Amat, Dean of the Faculty of Law, UB, Dr. Xavier Pons Ràfols and director of Transjus, Dr. Cristina González Beilfuss.

Thursday, November 24th, 2022

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

SESION INAUGURAL:

*En primer término, el profesor **Jeffrey Owens**, Director del W.U. Global Tax Policy Center de Viena, dictó una conferencia fundamentalmente dedicada a la transparencia, al rol que ejercen los ciudadanos, las grandes empresas y el gobierno, en relación a la buena gobernanza tributaria.*

*A continuación, el catedrático de Derecho Internacional Público de la Universidad Autónoma de Madrid, **Antonio Remiro Brotons**, ofició la lección inaugural, refiriéndose al Nuevo Orden Mundial.*

*La profesora **Srividhya Ragavan**, de la A&M University School of Law, destacó los mayores retos que tienen los investigadores y estudiosos de las cuestiones de fiscalidad internacional tributaria y derecho tributario.*

INAGURAL SESSION:

First, Professor of Economic Theory of the First, **Professor Jeffrey Owens**, Director of the W.U. Global Tax Policy Center of Vienna, gave a conference mainly dedicated to transparency, the role played by citizens, large companies and the government, in relation to good tax governance.

Next, the professor of Public International Law at the Autonomous University of Madrid, **Antonio Remiro Brotons**, officiated the inaugural lecture, referring to the New World Order.

Professor **Srividhya Ragavan**, from the A&M University School of Law, highlighted the biggest challenges faced by researchers and scholars on issues of international taxation and tax law.



Thursday, November 24th, 2022

1. ROUND TABLE – PANEL I: GLOBAL ECONOMIC GOVERNANCE

1. ROUND TABLE - PANEL I: 10.20-11.15

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](#)

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](#)

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](#)

Chair: Xavier Fernández Pons. Professor of Public International Law. University of Barcelona

En primer término, el profesor de Teoría Económica de la Universidad de Barcelona, **Joan TUGORES i QUES**, realizó la ponencia "*Vectors of Global Economic Governance*" en la cual se refirió a las complicaciones de la gobernanza y la globalización, y los problemas y soluciones asociados a ellas. También se refirió a la necesidad de arbitrar mecanismos eficaces de cooperación internacional

A continuación, el profesor Catedrático de Ingeniería Telemática en la Universidad Politécnica de Valencia, **Manuel ESTEVE DOMINGO**, en su ponencia "*Cybersecurity and Cyberintelligence applied to the Tax Administrations*", junto con explicar esos fenómenos, puso de relieve que muchos países que no están preparados para enfrentar las amenazas de los ciberataques, el ciberespionaje y la ciberdelincuencia. Finalmente, la Directora **Blanca MORENO-DOBSON**, en su ponencia "*The integration of the Mediterranean world in World Governance*", explicó las características y deficiencias actuales en material de cooperación fiscal internacional, y posibles soluciones frente a ellas.

First, the professor of Economic Theory of the University of Barcelona, **Joan TUGORES i QUES**, gave the presentation "Vectors of Global Economic Governance" in which he referred to the complications of governance and globalization, and the problems and solutions associated with them. He also spoke about the need to create effective international cooperation mechanisms.

Next, the Professor of Telematics Engineering at the Polytechnic University of Valencia, **Manuel ESTEVE DOMINGO**, in his presentation "Cybersecurity and Cyberintelligence applied to the Tax Administrations", along with explaining these phenomena, highlighted that many countries that are not prepared to face the threats of cyberattacks, cyberespionage and cybercrime

Finally, Director **Blanca MORENO-DOBSON**, in her presentation "The integration of the Mediterranean world in World Governance", explained the current characteristics and deficiencies in international tax cooperation, and possible solutions to them



GLOBALIZATION, DIGITALIZATION, COOPERATION, AND GLOBAL TAX GOVERNANCE

<p>Michael LENNARD Chief of International Tax Cooperation and Trade in the Financing for Development Office (FfDO) of the United Nations, New York, USA. <i>Tasks of the International Tax Committee of the United Nations on Global Tax Governance</i></p>
<p>Eva ANDRÉS-AUCEJO Full Professor of Financial and Tax Law. Member of TransJus: Research Institut of the University of Barcelona <i>Towards a New International Co-operation Principle for Global Tax Governance in the Digital era</i></p>
<p>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 <i>Digitalization: Challenges for tax administrations to a global tax governance</i></p>
<p>Clemente CHECA GONZÁLEZ Professor of Financial and Tax Law at the University of Extremadura. <i>Tax Governance, good government, and tax cooperation between States</i></p>
<p>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. <i>Globalization, Digital Economy and International Transfer Pricing: the new trends</i></p>
<p>Clemente CHECA GONZÁLEZ Professor of Financial and Tax Law at the University of Extremadura. <i>Tax Governance, good government, and tax cooperation between States</i></p>

La primera de las intervenciones corrió a cargo de **Mr. Michael Lennard**, Director del Comité de Cooperación Fiscal Internacional de las Naciones Unidas con sede en New York, quien ofició una conferencia titulada "*Tasks of the International Tax Committee of the United Nations on Global Tax Governance*", referida a diversos temas de gran interés y actualidad, y en la cual destacó la resolución aprobada el 23 de noviembre de 2022 por la Asamblea General de las Naciones Unidas, titulada: "Promoción de la cooperación tributaria internacional inclusiva y efectiva en las Naciones Unidas", que contiene múltiples elementos de enorme valor en la gobernanza global tributaria.

Por su parte, la Catedrática de **Eva Andrés-Aucejo** de la Universidad de Barcelona, dictó la ponencia "*Towards a New International Co-operation Principle for Global Tax Governance in the Digital era*", en la cual dio a conocer su trabajo presentado por primera vez como versión originaria en su ejercicio segundo para la obtención de una Cátedra en la Facultad de Derecho de la Universidad de Barcelona, referida a la cooperación fiscal internacional.

A continuación, **William Byrnes**, Executive Professor of Texas A&M University School of Law, presentó la ponencia "*Globalization, Digital Economy and International Transfer Pricing: the new trends*", en la cual puso el acento en torno al hecho de que las grandes empresas no están pagando sus impuestos como deberían, las consecuencias de ello, y planteo algunas posibles soluciones.

Luego, **Mónica Calijuri Sionara**. Lead Sector Specialist in tax administration at the InterAmerican Development Bank (USA), efectuó la presentación titulada "*Digitalization: Challenges for tax administrations to a global tax governance*", en la cual expuso acerca de la realidad tributaria de América Latina, sus deficiencias y algunas fórmulas para enfrentar sus problemas.

The first of the interventions was given by **Mr. Michael Lennard**, Director of the Committee on International Tax Cooperation of the United Nations based in New York, who developed a conference entitled "*Tasks of the International Tax Committee of the United Nations on Global Tax Governance*", referring to various topics of great interest and current affairs, and in which he highlighted the resolution approved on November 23, 2022 by the United Nations General Assembly, entitled: "*Promotion of inclusive and effective international tax cooperation in United Nations*", which contains multiple elements of enormous value in matter of global tax governance.

For her part, **Professor Eva Andrés-Aucejo** of the University of Barcelona gave the presentation "*Towards a New International Co-operation Principle for Global Tax Governance in the Digital era*", in which she presented the original version in its second exercise to obtain a Chair at the Faculty of Law of the University of Barcelona, referring to international tax cooperation.

Next, **Mr. William Byrnes**, Executive Professor of Texas A&M University School of Law, presented the paper "*Globalization, Digital Economy and International Transfer Pricing: the new trends*", in which he emphasized the fact that large companies do not are paying their taxes as they should, the consequences of it, and he offers some possible solutions.

Then **Mrs. Monica Calijuri Sionara**. Lead Sector Specialist in tax administration at the InterAmerican Development Bank (USA), made the lecture entitled "*Digitalization: Challenges for tax administrations to a global tax governance*", in which he spoke about the tax reality in Latin America, its deficiencies and some formulas to deal with your problems.

Finalmente, el Dr. **Clemente Checa González** catedrático de Derecho Financiero y Tributario de la Universidad de Extremadura, efectuó la ponencia "*Tax Governance, good government, and tax cooperation between States*", en que explicó y profundizó en diversos aspectos y elementos del buen gobierno tributario, tanto en el plano nacional pero especialmente en el ámbito europeo e internacional.

Este panel II del presente Congreso *Economic and Tax Governance, Good Government and International Trade in the Digitalized Age*, fue moderado por el catedrático **Dr. Joan Francesc Clemente Pons**, de la Universidad de Barcelona.

Finally, Dr. **Clemente Checa González**, Professor of Financial and Tax Law at the University of Extremadura, carried out the lecture "*Tax Governance, good government, and tax cooperation between States*", in which he explained and delved into various aspects and elements of good governance. tax, both at the national level but especially at the European and international level.

This panel II of this Economic and Tax Governance, Good Government and International Trade in the Digitalized Age Congress, was moderated by Professor **Dr. Joan Francesc Clemente Pons**, from the University of Barcelona.



TOWARDS A NEW INTERNATIONAL ECONOMIC AND SOCIAL ORDER UNDER THE INTERNATIONAL TRADE COMPASS

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

Xavier FERNÁNDEZ PONS

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

Towards a sustainable global trade

Yvonne PAVÍA. Lawyer. Partner. Bankruptcy Administrator. Treasurer and member of the Barcelona Bar Association Committee

El profesor de Derecho Internacional Público de la Facultad de Derecho de la Universidad de Barcelona, **D. Xavier Fernández Pons**, en su ponencia "*Towards a sustainable global trade*" puso el acento en que tradicionalmente la regulación internacional del comercio se ha focalizado en la liberación de los intercambios y ha prestado una escasa atención a los aspectos laborales y ambientales de los procesos y métodos de producción en los países de origen. Hoy se ve la necesidad de integrar los elementos del desarrollo sostenible.

Por su parte, el Professor of Financial and Tax Law at the Rovira i Virgili University of Tarragona.Catalonia **Angel Urquizu Cavallé**, en la ponencia *Globalization and International Trade: The Asian empire*, analizó el conocimiento real por la sociedad de la normativa legal relativa a la protección y el tratamiento de datos en referencia al uso de las imágenes grabadas con cámaras de videovigilancia, incluidos los problemas jurídicos que genera el uso de inteligencia artificial.

Professor of Public International Law at the Faculty of Law of the University of Barcelona, **Mr. Xavier Fernández Pons**, in his presentation "Towards a sustainable global trade", emphasized that international trade regulation has traditionally focused on the liberalization of trade and has paid scant attention to labor and environmental aspects of production processes and methods in the countries of origin. Today there is a need to integrate the elements of sustainable development.

For his part, the Professor of Financial and Tax Law at the Rovira i Virgili University of Tarragona, Catalonia, **Dr. Angel Urquizu Cavallé**, in the paper "Globalization and International Trade: The Asian empire", analyzed the real knowledge by society of the regulations regarding the protection and processing of data in reference to the use of images recorded with video surveillance cameras, including the legal problems generated by the use of artificial intelligence

Chair: Yvonne Pavía



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Friday, November 25th, 2022

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

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

En la Conferencia Inaugural, titulada, "Economic and Fiscal Governance in The Framework Of The European Union", el profesor **Franco Roccatagliata**, del College of Europe. Brussels. En su conferencia "*The European Union Tax Agenda*", sostuvo que los objetivos principales de la Comisión Europea serían los de coordinar las políticas fiscales de los Estados Miembros y reducir la presión fiscal mediante una utilización más eficiente de los recursos, y luchar contra el fraude y el abuso de la fiscalidad. mejorar la situación de los ciudadanos y racionalizar la política fiscal de los Estados, mejorar los sistemas de resolución de conflictos, coordinar las políticas fiscales de los diferentes países

In the Inaugural Conference, entitled, "Economic and Fiscal Governance in The Framework Of The European Union", **Professor Franco Roccatagliata**, from the College of Europe, Brussels, entitled "*The European Union Tax Agenda*", analyzed the main objectives of the European Commission , which in his opinion would be the coordination of the fiscal policies of the Member States and the reduction of fiscal pressure through a more efficient use of resources, the fight against fraud and tax abuse, the improvement of the situation of citizens, the rationalization of the fiscal policy of the States, the improvement of the conflict resolution systems, the coordination of the fiscal policies of the different countries.



ROUND TABLE: 10.00-11.30h ROUND TABLE 10.00-11.30h**GLOBALIZATION, DIGITALIZATION, COOPERATION, AND GLOBAL TAX GOVERNANCE**

<p>Cesáreo RODRÍGUEZ-AGUILERA DE PRAT <i>Professor of Political Science at the University of Barcelona.</i> <i>The basis for a good political governance in the framework of the European Union</i></p>
<p>Andreu OLESTI-RAYO Professor of Public International Law at the University of Barcelona <i>Budget framework and precision clause of the European Union: Limits</i></p>
<p>Monica PRUISNOWSKA Visiting professor at the University of Barcelona, TransJus Institute, University of Barcelona <i>Governance and social economic policies of the European Union. A Poland view</i></p>
<p>Patricio MASBERNAT Professor of Economic and Tax Law at the Saint Tomas University. Chile <i>Good Tax Administrations Guidelines</i></p>
<p>Joan PAGÉS I GALTÉS. Professor at the Rovira i Virgili University of Tarragona. <i>EU Next Generation Funds</i></p>

El catedrático de la Universidad de Barcelona, **Cesáreo RODRÍGUEZ-AGUILERA DE PRAT, en su ponencia** “*The basis for a good political governance in the framework of the European Union*”, se refirió a los problemas de la gobernanza europea y su “déficit democrático”

El Professor of Public International Law at the University of Barcelona, **Andreu OLESTI-RAYO, en su** “*Budget framework and precision clause of the European Union: Limits*”, hablo sobre las iniciativas más relevantes de la Unión Europea para la recuperación tras la pandemia, las cuales tienen su epicentro en el presupuesto

A continuación, **Monica PRUISNOWSKA** Visiting professor at the University of Barcelona, TransJus Institute, University of Barcelona **en su ponencia** “*Governance and social economic policies of the European Union. A Poland view*”, se refirió a los problemas de gobernanza de Polonia y las consecuencias de ello en el contexto de la Unión Europea.

Luego, **Patricio MASBERNAT** Professor of Economic and Tax Law at the Saint Tomas University. Chile, en su ponencia “*Good Tax Administrations Guidelines*”, hizo un repaso al desarrollo de la doctrina del buen gobierno tributario en sus casi cien años de historia, mencionando sus principales hitos y aspectos.

Finalmente, **Joan PAGÉS I GALTÉS.** Professor at the Rovira i Virgili University of Tarragona, en su

The professor of the University of Barcelona, Cesáreo RODRÍGUEZ-AGUILERA DE PRAT, in his presentation “The basis for a good political governance in the framework of the European Union”, referred to the problems of European governance and its “democratic deficit” .

The Professor of Public International Law at the University of Barcelona, Andreu OLESTI-RAYO, in his “Budget framework and precision clause of the European Union: Limits”, spoke about the most relevant initiatives of the European Union for the recovery after the pandemic, which have their epicenter in the budget.

Next, Monica PRUISNOWSKA Visiting professor at the University of Barcelona, TransJus Institute, University of Barcelona in her talk “Governance and social economic policies of the European Union. A Poland view”, she referred to Poland's governance problems and the consequences of this in the context of the European Union.

Then, Patricio MASBERNAT, Professor of Economic and Tax Law at the Saint Tomas University. Chile, in its paper “Good Tax Administrations Guidelines”, reviewed the development of the doctrine of good tax governance in its almost one hundred years of history, mentioning its main milestones and aspects.

Finally, Joan PAGÉS I GALTÉS. Professor at the Rovira i Virgili University of Tarragona, in his presentation “EU Next Generation Funds”, he explained the financing and aid mechanisms of the

ponencia “EU Next Generation Funds”, explico los mecanismos de financiación y ayuda de la Unión Europea a los países miembros en el periodo post-pandemia.

Chair: Juliana Da Silveira, Co-chair of Denton’s Latin America Tax Department, Sao Paulo. Brazil

La conferencia de Clausura del Congreso estuvo a cargo de la .Doctora Elisenda Calvet, profesora de Derecho Internacional Público de la UB y adjunta a vicedecanato de la Facultad de Derecho UB

European Union to member countries in the post-pandemic period.

Chair: Juliana Da Silveira, Co-chair of Denton’s Latin America Tax Department, Sao Paulo. Brazil

The closing conference of the Congress was carried out by Mrs. Elisenda Calvet, Professor of Public International Law and deputy dean of the Faculty of Law, University of Barcelona.



