

PROMOTION OF INCLUSIVE AND EFFECTIVE INTERNATIONAL TAX COOPERATION AT THE UNITED NATIONS. About: The United Nations A/C.2/77/L.11/Rev.1 of the Second Commission of the General Assembly (23th November 2022); The United Nations A/RES/77/441 of the General Assembly (30th December 2022), and The report A/78/235 of the Secretary-General of the United Nations (26th July 2023).¹

Promotion of inclusive and effective international tax cooperation at the United Nations

Eva Andrés Aucejo²

1. Regulatory framework:

On November 23th, 2023, the Second Committee of the United Nations General Assembly approved by consensus the Resolution entitled “Promotion of Inclusive and Effective International Tax Cooperation in the United Nations”, through Resolution A/C.2/77/L. 11/Rev.1, with Nigeria being the rapporteur country representing the African states represented³.

This resolution starts a new stage in the history of international tax cooperation, integrated to date by the following three regulatory milestones:

- a. The Resolution of the Second Committee of the General Assembly of the UNITED NATIONS (Rev. 1), has begun the path towards a new era in international tax cooperation, so that countries can carry out effective and inclusive cooperation in tax matters, in the United Nations.⁴
- b. Resolution A/RES/77/441 of the General Assembly of the United Nations (30th December 2022) also titled “Promotion of inclusive and effective international tax cooperation in the

¹ This article is based on a book chapter written by Eva Andrés Aucejo titled “Hacia una nueva arquitectura de la cooperación tributaria internacional institucionalizada en el siglo XXI, bajo el rol clave de Naciones Unidas: A propósito de la Resolución A 77/441 (29 dic. 2022) y del informe de la Secretaría General A/78/235 (julio 2023), de Naciones Unidas sobre *Promotion of inclusive and effective international tax cooperation at the United Nations*” included in the “*Libro Homenaje a Carmelo Lozano Serrano*”. It has been published in www.rieel.com vol. 02, n. 04 due to the subject's relevance today and the need to translate the findings out into the English language.

² Eva ANDRÉS-AUCEJO. Full Professor of Financial and Tax Law. University of Barcelona. Director of the Institute “Global Governance Policy and International Cooperation” (UB). Director of Review of International and European Economic Law. Extraordinary award in both PhD 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 (HCBM). Stakeholder member at the United Nations Tax Committee. Director of *Excellence Network DER 2017-90874- REDT -GOTA-INTAXCOOP & GOV: The Global Observatory on Tax Agencies: Towards the International Tax Cooperation and Global Governance*. TransJus Institute research member. University of Barcelona. Observer at International Tax Committee of United Nations (19-2023). Expert on Tax & Economic Global Issues.

³ See **LENNAD, Michael (2022)**. 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**”. in BOOK OF CONFERENCE PROCEEDINGS (2022): INTERNATIONAL CONGRESS “ECONOMIC AND TAX GLOBAL GOVERNANCE, GOOD GOVERNMENT AND INTERNATIONAL TRADE IN THE DIGITALIZED AGE” University of Barcelona Thursday 24th, November 2022). Review of International and European Economic Law, Vol.2, n.3, <https://www.rieel.com/index.php/rieel/article/view/65/62>, and **ANDRÉS-AUCEJO, Eva**, et alter “Africa has spoken: Resolution A/C.2/77/L.11/Rev.1 Of The United Nations General Assembly (Second Committee): “Promoting Inclusive and Effective International Tax Cooperation within The United Nations”, Review of International and European Economic Law, Vol. 2, no. 3 (2023). <https://www.rieel.com/index.php/rieel/issue/view/5> (also in the Spanish version, online).

⁴ See **ANDRÉS-AUCEJO, Eva**, et alter “Africa has spoken: Resolution A/C.2/77/L.11/Rev.1 Of The United Nations General Assembly (Second Committee): “Promoting Inclusive and Effective International Tax Cooperation within The United Nations”, Review of International and European Economic Law, Vol. 2, no. 3 (2023). <https://www.rieel.com/index.php/rieel/issue/view/5> (also in Spanish version , online).

United Nations”, and whose text is the same as that approved by the Second Commission in Resolution A/C.2/77/L.11 /Rev.1.

- c. *The report A/78/235 of the Secretary-General of the United Nations (26th July 2023), approved by the General Secretariat of the United Nations in the development of the aforementioned Resolution A/Res/77/441.* It is worth highlighting the speed and suitability of the General Secretariat of the United Nations in developing the resolution through report A/78/235 on the promotion of inclusive and effective international tax cooperation within the framework of the United Nations. From our point of view, this is a report of great significance, courage, and importance for the new course of future events in the history of international tax cooperation.

2. Conclusions, prospective and acknowledgements.

It seems times of change in international tax cooperation are approaching. A new era in international tax governance and cooperative relations appears to be ushering in.

In a consistent manner with our research publications⁵ and international congresses/

⁵ - ANDRÉS AUCEJO, Eva; MEZANG, Serge; NICOLI, Marco (Feb-Oct. 2022), OWENS, Jeffrey (Director), General Agreement on International Tax Cooperation, Trade and Global Tax Governance. A proposal (Part I) (Part II). Review of International and European Economic Law, Vol. 1, No. 1, February 2022 and Vol. 1, No. 2, www.riiel.com, and Part II, Vol. 1, no. 2., October, 2022. www.riiel.com.

OWENS, Jeffrey, LENNARD, Michael, & ANDRÉS-AUCEJO, Eva (2020). Financing for Sustainable Development: “Taxation and Sustainable Development Goals. Policymaking on Taxation, International Tax Cooperation and Global Tax Governance as a main financial source of 2030 UN. [I LEFT] . [PART II] Education and Law Review. *Journal of Education and Law* , no. 21, 2020.

- ANDRÉS-AUCEJO, Eva (2020). The primary legal role of the United Nations on international Tax Cooperation and Global Tax Governance (Going on a new International Organization on Global Tax Cooperation and Governance under the UN “Family). *Review of Education and Law Review*, n . 21 (online), pp. 1-34. <https://revistes.ub.edu/index.php/RED/article/view/31297>

- OWENS, Jeffrey (Global director), ANDRÉS-AUCEJO, Eva (main author), WOLFGANG, Kraft, et alter (February 2023). The universal institutionalization of International Tax Cooperation under United Nations orbit in the new architectural design of a Global Tax Legal Order inspired by International Tax Cooperation, human rights and global tax governance. United Nations Tax Report <https://financing.desa.un.org/sites/default/files/2023-03/Andr%C3%A9s-Aucejo%2C%20Eva%20and%20Owens%2C%20Jeffrey%20Input%20Tax%20Report.pdf> .

- ANDRÉS-AUCEJO, Eva (2021). “Toward a global consensus on the taxation of the digital economy included as one of the general bases of a global framework agreement on international tax cooperation and global tax governance. Researching in global policy/rulemaking (going on UN 2030 Agenda and Addis Ababa Action Agenda)”, in OWENS, J., ANDRÉS-AUCEJO, E., NICOLI, M., SEN, J., OLESTI-RAYO, R., LOPEZ-RODRIGUEZ, J., & PINTO-NOGUEIRA, J. (Dir) (2021) *Global Tax Governance: Taxation on digital economy transfer pricing and litigation in tax matters policies for global sustainability* . Thomson Reuters, pp. 115-142.

- ANDRÉS-AUCEJO, Eva (2018). “The Global Tax Model: building modernized tax systems towards the international tax cooperation and global tax governance: architecture for sustainable development and equity societies (ongoing UN 2030 and Addis Ababa Action Agendas)”, in International Administrative Cooperation in Fiscal Matter and International Tax Governance. Editor: ANDRÉS-AUCEJO, Eva. Directors: J. OWENS, P. PISTONE, E. ANDRÉS-AUCEJO, Thomson Reuters, pp. 121-140.

- ANDRÉS-AUCEJO, Eva (2018). Towards an International Code for administrative cooperation in tax matters and international tax governance. *Revista del Derecho del Estado*. n. 40, pp. 45–85. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3113628 .

- OWENS, Jeffrey (Dir.), ANDRÉS-AUCEJO, Eva, MEZANG AKAMBA, Serge, NICOLI, Marco, (2023): 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) , Review of international and European economic law, Vol. 2, N. 3, 2023, <https://www.riiel.com/index.php/riiel/article/view/36/59>

- ANDRÉS-AUCEJO, Eva (2018) Policy Making in Global Tax Policies on International Tax Cooperation & Global Tax Governance to Sustainable, fairness and efficient Tax Administrations (Ongoing 2030 UN SDG and Addis Ababa Action Agendas). UB digital repository. <https://diposit.ub.edu/dspace/handle/2445/127541>

- OWENS, J., PISTONE, P., ANDRÉS-AUCEJO, E. (2018). (Directors) *International Administrative Cooperation in Fiscal Matter and International Tax Governance* . Thomson Reuters international. 2018.

- ANDRÉS-AUCEJO, Eva (2023). A new Principle of International Tax Cooperation. Book of procedures of international tax congress ECONOMIC AND TAX GLOBAL GOVERNANCE, GOOD GOVERNMENT AND INTERNATIONAL TRADE IN THE DIGITALIZED AGE” (WWW.RIEEL.COM , VOL.1, N.3, FEBRUARY 2023, MISCELLANY). 24-25 NOVEMBER 2022.

conferences,⁶ a new trend in international tax cooperation relations, can be arriving.

Considerations that we base on the significant measures on global tax policy /rule making, included in said Resolutions. Namely: a) the adoption of a new treaty/agreement/multilateral instrument on

- OWENS, Jeffrey, ANDRÉS-AUCEJO, Eva, REMIRO BROTONS, Antonio (2023). A new Global Tax Legal Order , Review of international and European economic law, Vol. 2, N. 3, 2023. <https://www.riiel.com/index.php/riiel/article/view/57>
- ANDRÉS-AUCEJO, Eva et alter (2023): Africa has spoken: Resolution A/C.2/77/L.11/Rev.1 of the United Nations General Assembly (Second Committee): “Promoting Inclusive and Effective International Tax Cooperation within The United Nations” , Review of international and European economic law, Vol. 2, N. 3, 2023 <https://www.riiel.com/index.php/riiel/article/view/33>
- ANDRÉS AUCEJO, Eva (2019). Policymaking in global tax policies on modernized/sustainable tax administrations, international tax cooperation and global tax governance architecture, ongoing 2030 UN and ADDIS ABABA ACTION AGENDAS, UB, January 2019. <https://diposit.ub.edu/dspace/bitstream/2445/127541/1/Policy%20making%20in%20Global%20Tax%20Policies%20on%20SDG%20%26%20TAX.pdf> .
- OWENS, J., ANDRÉS-AUCEJO, E., NICOLI, M., SEN, J., OLESTI-RAYO, R., LOPEZ-RODRIGUEZ, J., & PINTO-NOGUEIRA, J. (Dir) (2021) *Global Tax Governance: Taxation on digital economy transfer pricing and litigation in tax matters (MAPs + ADR) policies for global sustainability*. Thomson Reuters. Main Editor: Eva Andrés Aucejo.
- ANDRÉS AUCEJO, Eva (2023). “A new era of international tax cooperation in the 21st Century: The United Nations' key role” in BOOK: WCL Fascinating, Director. Kraft Wolfgang, 2023. Germany.
- ANDRÉS-AUCEJO, Eva (2023) Fiscal policies for financing sustainable development in Ukraine: regarding international economic agendas for financing sustainable development with impact on domestic resource mobilization, international fiscal cooperation and global governance, in *Impacts of the Ukrainian war*. Marcial Pons, in press.

- ⁶ **FRAMEWORK AGREEMENT- PREPARATORY WORK N. 1 UNIDROIT. Rome** - International Meeting. (I Preparatory work). International Meeting (2018), The Framework Agreement on International Tax Cooperation and Global Tax Governance (and other Global Tax Policy Models ongoing UN 2030 & Addis Ababa Action Agendas). (I Preparatory Work). Capacity Building- POLICY MAKING: Global Tax Policies on International Tax Cooperation and Global Tax Governance. ROME; Tuesday, 26 March 2018. Venue: UNIDROIT. Dirs. Jeffrey Owens, Marco Nicoli, Eva Andrés-Aucejo. Rapporteur: Eva ANDRÉS-AUCEJO.
- **FRAMEWORK AGREEMENT- PREPARATORY WORK N. 2 International Congress (2021)**. “Policy-making on International Economic Law Conference” Toward a new Global Tax Treaty on International Tax Cooperation and Global Tax Governance (II Preparatory work). September 30th 2021. Faculty of Law University of Barcelona. Director: Eva Andrés-Aucejo. <https://www.ub.edu/portal/documents/620105/0/ProgramGlobalTaxPolicySeminarSent30-09-2021+%281%29.pdf/b7b584cc-a03e-d8c5-19f9-594fc586ddf3>
 - **INTERNATIONAL CONGRESS (2018)**: The efficiency of Tax Administrations, International Tax Cooperation and Governance. Institute for Fiscal Studies. Wednesday, 30th Madrid 2018. Dir. Eva Andrés-Aucejo <https://www.riiel.com/index.php/riiel/article/view/18>.
 - Policy making on Global Tax Governance International Congress (2021).
 - **INTERNATIONAL TAX COOPERATION CONGRESS (2019)**: Digital Economy, Transfer Pricing and Litigation in Tax Matters (MAPs + ADR). Ongoing UN 2030 and Addis Ababa Agendas. Illustrious Bar Association of Barcelona. 17th , 18th January 2019. Barcelona <https://bit.ly/368Ylis>. Dir. Eva Andrés-Aucejo.
 - **INTERNATIONAL CONGRESS. ECONOMIC AND TAX GLOBAL, GOVERNANCE, GOOD GOVERNMENT AND GLOBAL TAX GOVERNANCE IN THE DIGITALIZED AGE**. Venue: Faculty of Law. University of Barcelona , Thursday 24th, November, 2022, Friday, 25th November 2022 <https://www.ub.edu/portal/documents/620105/0/Congress+Global+Governance+2022+c.pdf/91d0aeee-827c-fbb3-ead9-5a9b1e026b66> .
 - **International Congress Chronicle**: Economic and Tax Global Governance, Good Government and International Trade in the digitalized age” (, VOL.2, N.3, FEBRUARY 2023, MISCELLANY). 24-25 NOVEMBER 2022.
 - **BOOK OF PROCEDURES OF INTERNATIONAL CONGRESS ECONOMIC AND TAX GLOBAL GOVERNANCE, GOOD GOVERNMENT AND INTERNATIONAL TRADE IN THE DIGITALIZED AGE ”** (WWW.RIEEL.COM, VOL.1, N.3, FEBRUARY 2023, MISCELLANY). 24-25 NOVEMBER 2022 AND REPORT OF INTERNATIONAL CONGRESS ECONOMIC AND TAX GLOBAL GOVERNANCE, GOOD GOVERNMENT AND INTERNATIONAL TRADE IN THE DIGITALIZED AGE” (, VOL.1, N.3, FEBRUARY 2023, MISCELLANY). 24-25 NOVEMBER 2022.
 - **THE IMPACT OF TECHNOLOGIES ON EMERGING TAX POLICY ISSUES. DIGITAL ECONOMY TAXATION NETWORK (DET). DIRECTOR: J. OWENS. CONFERENCE HOSTED BY WU GLOBAL TAX POLICY CENTER AT VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS (WU)**. Informal summary of the discussions Location: Ceremonial Hall 2, LC Building, Vienna University of Economics and Business ([www.riiel.com](http://WWW.RIEEL.COM), vol.1, n.3, February 2023, Miscellany). December 12-13th, 2022, etc.
 - **DER.15-68768-P Project**: International Administrative Co-Operation in Tax Matters and ADR of Transnational Tax Disputes and Models for an Institutional Architecture from a European Perspective- EUDISCOOP PROJECT.
 - **DER 2017-90874-REDT -GOTA-INTAXCOOP & GOV**: The Global Observatory on Tax Agencies: Towards the International Tax Cooperation and Global Governance.
 - **FBG- 311868 (SDG & TAXATION) TAXATION AND SUSTAINABLE DEVELOPMENT GOALS International Project**: “Policy-making on <Taxation>, <International tax Cooperation > and <Global tax Governance > ace main financial sources for Global Sustainability (SDG 2030 A & TO. ABABA TO. Agendas). And output Project of the Excellence Network of the Spanish Minister of Economy and Competitiveness DER 2017-90874-REDT -GOTA-INTAXCOOP & GOV: The Global Observatory on Tax Agencies: Towards International Tax Cooperation and Global Governance (directed by Eva Andrés) and supported by the GlobalTax Policy Center of Vienna (GTPC), the United Nations, the CIAT and the Fiscal Studies Institute of the Spanish Finance Minister, etc.
 - Vine. others many references to this in the section Miscellaneous from the **Review of International and European Economic Law**, vol. 1, no. 1 and also in vol 2, n.3, which we omit in this quote so as not to extend it too much.

international tax cooperation, whatever form it finally takes and b) the creation of an intergovernmental body for international tax cooperation, the development of which will be the subject of this article.

Previous studies that we have already published confirm that the adoption of these tax policy rules within the United Nations Organization means a crucial step to achieving global, institutionalized and fair international tax cooperation, characterized by efficient and inclusive international cooperation of countries in tax matters.

LEGAL FRAMEWORK	United Nations A/C.2/77/L.11/Rev.1 of the Second Commission of the General Assembly (23th November 2022); United Nations A/RES/77/441 of the General Assembly (30th December 2022), Report A/78/235 General-Secretary.	
TAX POLICY/ RULE MAKING	A NEW MULTILATERAL TREATY/AGREEMENT/CONVENTION on International Tax Cooperation (with different alternatives). RES A/C.2/77/L.11/Rev.1 and A/RES/77/441 Report A/78/235	A NEW ORGANISM/OPEN-ENDED AN INTERGOVERNMENTAL COMMITTEE <i>led by the States to enhance effective and inclusive international tax cooperation within the framework of the United Nations.</i> A/C.2/77/L.11/Rev.1 and A/RES/77/441
PROPOSALS	<i>General Agreement on International Tax Cooperation, Trade and Global Tax Governance. A proposal (Part I) (Part II). Review of International and European Economic Law, Vol. 1, No. 1, February 2022 and Vol. 1, No. 2, www.rieel.com, and Part II, Vol. 1, no. 2., October, 2022.www.rieel.com.</i>	<i>An International Tax Organization Foundational Agreement. A proposal. Review of International and European Law, Vol. 2, Issue n. 4, Oct.-Nov. 2023</i>

Probably, Resolution A/RES/77/244, approved by consensus in the United Nations General Assembly, be the most important step forward in the history of institutionalized international tax cooperation between States, being meritorious⁷ the extraordinary work carried out by the Second Commission of the United Nations General Assembly (macroeconomic issues, 77th session).⁸

Resolution A/RES/77/244 (A 77/441) of December 2022 possibly represents the turning point in terms of institutionalized international tax cooperation, allowing us to glimpse a promising scenario towards a new architecture of cooperation and governance international relations, which points

⁷ Regarding the concept and scope of institutionalized international tax cooperation, it can see our job published on the United Nations website United about the Tax Report 2023: - OWENS, Jeffrey (Global director), ANDRÉS-AUCEJO, Eva (main author), WOLFGANG, Kraft, et alter (2023). The universal institutionalization of International Tax Cooperation under the United Nations orbit in the new architectural design of a Global Tax Legal Order inspired by International Tax Cooperation, human rights and global tax governance. United Nations Tax Report 2023, https://financing.desa.un.org/sites/default/files/2023-03/Andr%C3%A9s-Aucejo%2C%20Eva%20and%20Owens%2C%20Jeffrey_Input%20Tax%20Report.pdf .,

⁸ See ANDRÉS-AUCEJO, Eva, et alter “ Africa has spoken: Resolution A/C.2/77/L.11/Rev.1 Of The United Nations General Assembly (Second Committee): “Promoting Inclusive and Effective International Tax Cooperation within The United Nations”, Review of International and European Economic Law, Vol. 2, no. 3 (2023). <https://www.rieel.com/index.php/rieel/issue/view/5> (also in the Spanish version, online).

towards a new global tax order⁹. Even knowing the strong reluctance that great powers place on the international scene.¹⁰

To ensure inclusivity, we would like to draw attention to the recent Resolutions and the report from the General Secretariat of the United Nations Organization. These documents can lay the foundation for a new "Global Tax Order," which we have been advocating for many years. Our proposal for this order is based on a new international tax cooperation framework that prioritizes international tax cooperation, human rights, international trade, global tax governance and sustainable development financing. However, achieving this goal would also require additional tax policy measures and rule-making, as outlined in our previous studies.¹¹

Congratulations to the General Assembly's Commission II, Plenary Session and General Secretariat of the United Nations for their efforts towards international tax cooperation. This is a positive step towards a new global architecture of tax governance relations, with the United Nations playing a leading role.¹²

3. Reinforcing the role of the United Nations in the creation of norms and rules for international tax cooperation, about the rest of International Organizations and associations in this matter, to undertake the actions of inclusive, fair and universal international tax cooperation.

Based on the scientific research and congresses/conferences that have been developed on the subject, we can consider that the United Nations Resolutions, along with the accompanying report A/78/235 of the Secretary General of the United Nations, have brought about a significant shift in the trend of international tax cooperation relations. The evidence presented in report A/78/235 is a clear indication of this trend.

⁹ OWENS, Jeffrey (Dir.), ANDRÉS-AUCEJO, Eva, MEZANG AKAMBA, NICOLI, Marco, (2023): 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), Review of international and European economic law, Vol. 1, N. 3, 2023, <https://www.rieel.com/index.php/rieel/article/view/36/59>.

JEFFREY OWENS, EVA ANDRÉS AUCEJO, ANTONIO REMIRO BROTONS, PATRICIO MASBERNAT (ISSUE COORDINATORS). *Toward a Global Tax Legal Order* Review of International and European Economic Law. Vol. 2 No. 3 (2023).

¹⁰ About the arguments against and the allegations expressed in the framework of the negotiations of this resolution it can see ANDRÉS-AUCEJO, Eva, et alter "Africa has spoken: Resolution A/C.2/77/L.11/Rev.1 Of The United Nations General Assembly (Second Committee): "Promoting Inclusive and Effective International Tax Cooperation within The United Nations", Review of International and European Economic Law, Vol. 2, no. 3 (2023). <https://www.rieel.com/index.php/rieel/issue/view/5>.

¹¹ OWENS, J. (Dir.), ANDRÉS-AUCEJO, E., MEZANG AKAMBA, S., NICOLI, M., (2023): 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). Review of international and European economic law, Vol. 2, N. 3, 2023, <https://www.rieel.com/index.php/rieel/article/view/36/59>.

¹² JEFFREY OWENS, EVA ANDRÉS AUCEJO, ANTONIO REMIRO BROTONS, PATRICIO MASBERNAT (ISSUE COORDINATORS). *Toward a Global Tax Legal Order based on international tax cooperation, human rights and global tax governance for global sustainability, under the United Nations centripetal force. UN Tax policy proposals (GLOVTAXORDER- UNTAXPOLICY)* Review of International and European Economic Law. Vol. 2 No. 3 (2023).

OWENS, Jeffrey (Dir.), ANDRÉS-AUCEJO, Eva, MEZANG AKAMBA, Serge, NICOLI, Marco, (2023): 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), Review of international and European economic law, Vol. 2, N. 3, 2023, <https://www.rieel.com/index.php/rieel/article/view/36/59>

ANDRÉS-AUCEJO, E., REMIRO-BROTONS, A, & CHECA-GONZALEZ, ISSUE COORDINATORS). Review of International and European Economic Law. Vol. 1 No. 2 (2022)

ANDRÉS-AUCEJO, E., FERNÁNDEZ PONS, X. & OLESTI-RAYO, A. (ISSUE COORDINATORS). *New agreements/pacts for a new global legal order through the codification and progressive development of the global tax governance/cooperation and environmental law.* Review of International and European Economy Law. Vol. 1 No. 1 (2022).

Some years ago, we stated:

Due to its idiosyncrasy, due to the functions provided by its own founding Charter signed in San Francisco in 1945, due to its dimensions and global normative hierarchy, the United Nations¹³ is the International Organization par excellence that should assume the design of a new global architecture of the relations of international tax cooperation and global tax governance¹⁴ (in cooperation with other autonomous organizations and significant stakeholders), taking into account the structural deficit of existing global architecture in the international and supranational scenario in this regard, and also well known the primary legal role of the Organization of the United Nations in the international community. Architecture that should extend beyond mere assimilation to international cooperation between tax administrations, whether in favour of liquidation and/or collection or against tax evasion and/or fraud. It should therefore be extended to a concept of global tax governance, with international tax cooperation being possibly the most important pillar towards global international tax governance¹⁵ (Eva Andrés-Aucejo)¹⁶.

Now, the world seems to be changing. After the latest resolutions and the release of report A/78/235, a growing prominence of the United Nations Organization is arising regarding other international organizations such as the OECD, in the design, execution, and application of international tax cooperation relations. As we move towards a more equitable and fair global tax system, the UN's leadership and expertise will be crucial. It seems, therefore, that the pendulum is tilting to strengthen and deepen the role that the United Nations Organization, being the UN the most universal international Organization, which has institutionalized international cooperation relations.¹⁷

¹³ Regarding the relevance and main role of the United Nations, see **CARRILLO SALCEDO, J. A.**, *International Law in historical perspective*, ed. Tecnos, 1991; *The new challenges and institutional reform of the United Nations, Publications of the Congress of Deputies*, Madrid, 1995; **RUBIO FERNÁNDEZ, Eva M.**, "Shadows and lights in the two dimensions of the reform of the Security Council", *A new United Nations Organization for the 21st century*, JM BENEYTO and B. **BECERRIL (Dirs.)**, ob., cit., pp. 35 et seq. Among the doctrines of Public International Law, it has been said that "To face common problems that not even the most powerful can solve in isolation, States require permanent and institutionalized cooperation through International Organizations." **MAJOR ZARAGOZA**, "Democratic multilateralism, the cornerstone of the new era", in *The United Nations from Spain*, p. 40.

¹⁴ As a result of this same work, the article **Eva ANDRÉS-AUCEJO (2020)** The primary legal role of the United Nations on International Tax Cooperation and Global Tax Governance (Going on a new International Organization on Global Tax Cooperation and Governance under the UN "Family). *Review of Education and Law Review*, n. 21 (online), pp. 1-34. <https://revistes.ub.edu/index.php/RED/article/view/31297>, was published, among others.

¹⁵ **ANDRÉS-AUCEJO, Eva. (2018)**. About the concept of global tax governance can be seen: "The Global Tax Model: building modernized tax systems towards the international tax cooperation and global tax governance: architecture for sustainable development and equity societies (ongoing UN 2030 and Addis Ababa Action Agendas)", in *International Administrative Cooperation in Fiscal Matter and International Tax Governance*. Editor: ANDRÉS-AUCEJO, E. Directors: J. OWENS, P. PISTONE, E. ANDRÉS-AUCEJO, Thomson Reuters, pp. 121-140, where a very short-range concept of international tax cooperation is described.

¹⁶ **Eva ANDRÉS-AUCEJO (2019)**. *Scientific treatise on global tax policy (Global Tax Policy) on international tax cooperation and global tax governance: Construction of a general theory and design of global tax policies (Policy-making): Towards the financing of sustainable development. UN 2030 Agendas, Addis Ababa, Doha Declaration and Monterrey Consensus. II chair exercise presented by. Eva Andrés Aucejo to compete for a position as a University Professor at the University of Barcelona (Resolution of July 30, 2019, BOE of 09/20/2019)*. It would be published, among others: **Eva ANDRÉS-AUCEJO (2020)**. The primary legal role of the United Nations on international Tax Cooperation and Global Tax Governance (Going on a new International Organization on Global Tax Cooperation and Governance under the UN "Family). *Review of Education and Law Review*, n. 21 (online), pp. 1-34. <https://revistes.ub.edu/index.php/RED/article/view/31297> .

¹⁷ Regarding the concept and scope of institutionalized international tax cooperation, it can see our job published on the United Nations website United about the Tax Report 2023: - **OWENS, Jeffrey (Global director), ANDRÉS-AUCEJO, Eva (main author) , WOLFGANG, Kraft, et alter (2023)**. The universal institutionalization of International Tax Cooperation under the United Nations orbit in the new architectural design of a Global Tax Legal Order inspired by International Tax Cooperation, human rights and global tax governance. United Nations Tax Report 2023, https://financing.desa.un.org/sites/default/files/2023-03/Andr%C3%A9s-Aucejo%2C%20Eva%20and%20Owens%2C%20Jeffrey_Input%20Tax%20Report.pdf .

Already in the summary of the United Nations Report A/78/235 and the following pages, there is a commitment to reinforce the role of the UN so that international tax cooperation is fully inclusive and more effective, or as the report itself says, to “reinforce the role of the United Nations in tax rule-making and rule-setting, taking full account of existing multilateral and international agreements”. In addition, the report itself records the insufficiencies or shortcomings of other international organizations such as the OECD for such undertakings.

It converges with the theses that we have maintained in previous publications¹⁸, with a greater abundance of reasoning, highlighting the prominent legal role that the United Nations Organization should play¹⁹ in global tax cooperation and governance, as the most democratic, inclusive and representative body of institutionalized international cooperation that includes all States, sponsored under the democratic rule “each country one vote”.

Note: in this regard, you can see our previous works where we have presented legal reasoning on the primary legal role of the United Nations towards the creation of a new world architecture that includes the creation of *rule and policy proposals on global tax governance and international taxes cooperation*, as well as towards the constitution of a world body on international tax cooperation, are the following²⁰: - *The United Nations has the functions of coding and progressive development of international law (art. 13) since its founding charter was approved in San Francisco. Principles are far from contradicting each other since it is difficult to imagine a codification that does not entail*

¹⁸ Eva ANDRÉS-AUCEJO (2019). *Scientific treatise on global tax policy (Global Tax Policy) on international tax cooperation and global tax governance: Construction of a general theory and design of global tax policies (Policy-making): Towards the financing of sustainable development. UN 2030 Agendas, Addis Ababa, Doha Declaration and Monterrey Consensus. II chair exercise presented by Mrs. Eva Andrés Aucejo to compete for a position as a University Full Professor at the University of Barcelona (Resolution of July 30, 2019, BOE of 09/20/2019).*

ANDRÉS-AUCEJO, Eva (2020). The primary legal role of the United Nations on international Tax Cooperation and Global Tax Governance (Going on a new International Organization on Global Tax Cooperation and Governance under the UN “Family). *Review of Education and Law Review*, n. 21 (online), pp. 1-34. <https://revistes.ub.edu/index.php/RED/article/view/31297> (also in Spanish version: *Revista de Educación y Derecho*, n. 21 (online).

OWENS, Jeffrey (Global director), ANDRÉS-AUCEJO, Eva (main author), WOLFGANG, Kraft, et al (2023). The universal institutionalization of International Tax Cooperation under the United Nations orbit in the new architectural design of a Global Tax Legal Order inspired by International Tax Cooperation, human rights and global tax governance. United Nations Tax Report 2023, <https://financing.desa.un.org/sites/default/files/2023-03/Andr%C3%A9s-Aucejo%2C%20Eva%20and%20Owens%2C%20Jeffrey%20Input%20Tax%20Report.pdf>.

ANDRÉS-AUCEJO, E. (2021). “Toward a global consensus on the taxation of the digital economy included as one of the general bases of a global framework agreement on international tax cooperation and global tax governance. Researching in global policy/rulemaking (going on UN 2030 Agenda and Addis Ababa Action Agenda)”, in OWENS, J., ANDRÉS-AUCEJO, E., NICOLI, M., SEN, J., OLESTI-RAYO, R., LOPEZ-RODRIGUEZ, J., & PINTO-NOGUEIRA, J. (Dir) (2021) *Global Tax Governance: Taxation on digital economy transfer pricing and litigation in tax matters policies for global sustainability*. Thomson Reuters, pp. 115-142.

¹⁹ Report A/78/235. “47 (...) The OECD has introduced several initiatives to collaborate with non-OECD countries and associate them in its work, but many of these countries consider that there are significant obstacles that prevent them from participating meaningfully in the definition of the agenda and decision-making. Consequently, it is often the case that the substantive standards developed through these OECD initiatives do not adequately respond to the needs and priorities of developing countries or are above their implementation capacities”, or also for example in the heading n.5 can be read: “(...) However, the changes being created through that process (referring to the inclusive BEPS and G-20 framework) would not fully address a more widespread, conviction-driven discontent that Many countries and interested parties have been convinced for decades that the current rules on tax agreements do not reserve sufficient tax rights for countries that host multinational companies and constitute markets for their products”, etc.

²⁰ ANDRÉS-AUCEJO, Eva (main author) et al; OWENS, J. (global director). The universal institutionalization of International Tax Cooperation under the United Nations orbit in the new architectural design of a Global Tax Legal Order inspired by International Tax Cooperation, human rights and global tax governance, published by Nations United, as part of the Tax Report 2023. United Nations Tax Report (2023). These arguments are an extract of the considerations that can be seen in the article ANDRÉS AUCEJO, Eva. - ANDRÉS-AUCEJO, Eva (2020). The primary legal role of the United Nations on international Tax Cooperation and Global Tax Governance (Going on a new International Organization on Global Tax Cooperation and Governance under the UN “Family). *Review of Education and Law Review*, 2020, no. 21 (online), pp. 1-34. <https://revistes.ub.edu/index.php/RED/article/view/31297>,

a progressive development in practice. This is especially applicable to the matter of international tax cooperation. This CODING role, we want to emphasize, is the key to building a dogmatic and International Tax Law under the design of a global architecture of the Global Tax Legal Order inspired by international tax cooperation, Human Rights and Good Tax Governance International; - The United Nations is the international organization that creates and regulates the purposes and principles of world order (arts. 1.3 and 2) developed by General Assembly Resolution 2625 (XXV), where the "Principle of Peaceful Cooperation" is typified for the global peoples. These principles contained in Resolution 2625 constitute the most authoritative formulation of the fundamentals of International Law.²¹; - The United Nations occupies the vertex position regarding institutionalized and permanent international cooperation; - The United Nations occupies the highest legal rank in the International Legal Order (Article 103 of the Magna Carta); - The United Nations is an international organization whose functions include institutionalized international cooperation for social, economic, and cultural development, etc. (art. 1.3; art. 2, art. 13 and arts. 55, 56, 58, 59), which is also exercised through its specialized agencies, and among those that are missing, precisely, an International Organization dedicated to Tax Cooperation International. However, a committee for international tax cooperation has been doing commendable work since its creation-The United Nations holds the coordination functions of the States and International Organizations as it has been attributed to it by Article 1.4 of the Charter of the United Nations; - The United Nations includes practically all the States of the world, which are, therefore, the G-77 and, which is very important, presides over the principle of universality and voting democracy: Each country has one vote;²²

4. Prevalence of multilateralism in international tax cooperation sponsored by the United Nations.

After considering the previous points, embracing real multilateralism is crucial for achieving effective and inclusive international tax cooperation. The new legal framework suggests that multilateralism is the optimal mechanism, surpassing options such as plurilateralism (a model used by the OECD) and bilateralism. This marks a fundamental and significant step in the history of global institutionalized international cooperation within the framework of real multilateralism.

Note that the proposal to create a Framework Agreement or Multilateral Instrument on international tax cooperation has not enjoyed national or international approval from Western democratic economies and other developed Eastern countries of the First World. And we have experienced it firsthand, since the first proposals of our preparatory work for a model framework agreement or multilateral instrument, we have suffered constant reluctance and refusals regarding it, both from the US and from the rest of the group from developed countries and regional organizations such as the European Union.²³

²¹ MARIÑO, F. *International Law*. cifr . ob., cit. p. 79.

²² See: ANDRÉS-AUCEJO, E., et al. OWENS J. (dir.), *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, *Review of International and European Economic Law*, Vol. 2 Issue n. 3, www.rieeel.com.

²³ The United States expressed its opposition to point n. 2 of Rev. 1 calling for its abolition, a position followed by the main Western democracies such as the US, Canada, the European Union, and almost all European countries (of course, also Spain), Japan, Australia, Korea and many others, of the order of about fifty. However, since it did not reach a 2/3 majority, the aforementioned abolition proposal did not prosper and the text was approved in its entirety by all the States of the world "without a vote", that is, by consensus.

On all the issues related to this debate of Commission II of the UNITED NATIONS, you can consult our publication, in Spanish and English: "Africa has spoken: Resolution A/C.2/77/L.11/Rev.1 of the United Nations General Assembly (Second Committee): "Promoting Inclusive and Effective International Tax Cooperation within The United Nations", *Review of international and European economical law*, Vol. 2, No. 3, 2023 <https://www.rieeel.com/index.php/rieeel/article/view/33>.

Note: in the same volume and issue you can also consult the Spanish version (also in the online version).

Likewise, the policy option of building a new world body for international tax cooperation has enjoyed extraordinary rejection in some prominent sectors of the world panorama. For example, at the Addis Ababa (2015) meeting for financing sustainable development, despite a very considerable group of countries that did support the need for its creation, this proposal did not prosper, among other things, due to the opposition of countries such as the United States and the UK.

The problem, I have argued in the past, is that states are reluctant to cooperate fiscally. There is no shortage of evidence now. Still, things are changing. The pendulum has already swung, at least on paper. We are now therefore in the development and execution phase so that such measures and other new tax measures policy /rule making, can also thrive on the sand.

Therefore, we describe the report of the General Secretariat of the United Nations A/78/235 as a significant and relevant document. Therefore, I would like to insist on my most sincere and humble congratulations to Commission II of the Assembly General of the United Nations, with emphasis on Nigeria, the rapporteur of Rev 1 on behalf of the African States, to the plenary session of the United Nations General Assembly itself and its development made by the General Secretariat of the United Nations (report A/78/235).

5. A new agreement/Instrument on International Tax Cooperation

Both in Resolution A/C.2/77/L.11/Rev.1 of the Second Commission of the General Assembly (23th November 2022) of the United Nations, as in A/RES/77/441 of the General Assembly (December 30, 2022), is approved the following proposal concerning a new Agreement or Instrument on International Tax Cooperation:

The general assembly (...)

2. Decides to begin intergovernmental discussions in New York, at United Nations Headquarters, on ways to strengthen the inclusiveness and effectiveness of international cooperation on tax issues by evaluating additional options, including a possible framework or instrument for international cooperation on tax issues of taxation that is developed and agreed upon through a United Nations intergovernmental process, taking full account of existing international and multilateral mechanisms.

This prescription has been developed by Report A/35/235 of the Secretary-General of the United Nations.

The main coordinates of a framework agreement or multilateral instrument on international tax cooperation can be followed in the next synoptic table:

A GENERAL AGREEMENT/ INSTRUMENT on International Tax Cooperation

HISTORY

The beginning of international tax cooperation would find its antecedents close to the regulations contained in the Model Agreements to avoid international double taxation (article 26 of practically all Model Agreements) and subsequent bilateral agreements

Note: at the ECOSOC meeting on March 30, 2023, at the UN headquarters, the same States and organizations once again expressed their disagreement with the creation of the aforementioned general Agreement or instrument, basing most of their arguments on the fact that it already exists an international organization that is the OECD, is concerned with these aspects. Once again, we insist on the counterarguments to such theses that we gave in our work: Africa has spoken ...

approved at the mercy of said regulations, without prejudice of the previous antecedents of the League of Nations²⁴. We abstract here from other more remote antecedents of ancient times.²⁵

Without a doubt, another turning point was the year 2009, with the prominent role of the Global Forum on Transparency and Exchange of Information for Tax Purposes of the OECD and the G20 in promoting international tax cooperation between countries, together with other agents. Regional ones such as the European Community and also specific regulations of important States such as FATCA (2010).²⁶ Later, notable regulations on the matter would come, such as the *Common Report Standard* for the automatic exchange of tax information between States, created by the OECD, among others. Also noteworthy are the efforts dedicated to international cooperation by the United Nations through the work of its international tax cooperation committee, ECOSOC and other committees and organizations of the UN family, as well as different performances carried out by other *Organizations*. International and associations. From a regulatory point of view, a series of regulations of different scopes and different *hard natures have been taking place*. law and soft law, incidents regarding international tax cooperation. These initiatives have been developed through specific regulatory instruments, among which should be mentioned, in addition to the Model Conventions and bilateral agreements to avoid international double taxation, the Convention on Mutual Administrative Assistance in Tax Matters (1988); the Tax Information Exchange Agreement, which seeks to promote international cooperation in tax matters through the exchange of information (and bilateral agreements based on the same), the new OECD Standard for automatic exchange of account information financial matters in tax matters, *Common Reporting Standard* (CRS). The base erosion and profit shifting (BEPS) project also tangentially affects this matter, in which cooperation is an important instrument to combat base erosion and profit shifting; as well as other reports and studies from different international organizations such as the OECD and other organizations such as the World Bank, the international monetary fund, and corporations and associations such as the platform for international tax cooperation, CIAT, IOTA, tax African forum and other relevant *stakeholders*. However, the creation of a new global treaty on international tax cooperation and governance remains pending.

SCIENTIFIC BACKGROUND

For many years, we have proclaimed the need for different global tax policy and rulemaking proposals, for instance, the need for a multilateral general agreement or

²⁴ Vid.: **ANDRÉS-AUCEJO, Eva**. "Toward an International administrative global Code in tax matter", Rule of Law Review, 2018, https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3113628.

OWENS, Jeffrey (Dir.), ANDRÉS-AUCEJO, Eva (main author), WOLFGANG, Kraft, et alter (2023): The universal institutionalization of International Tax Cooperation under United Nations orbit in the new architectural design of a Global Tax Legal Order inspired by International Tax Cooperation, human rights and global tax governance, in United Nations Tax Report 2023, https://financing.desa.un.org/sites/default/files/2023-03/Andr%C3%A9s-Aucejo%2C%20Eva%20and%20Owens%2C%20Jeffrey_Input%20Tax%20Report.pdf.

OWENS, J. (Dir.), ANDRÉS-AUCEJO, E., MEZANG AKAMBA, S., NICOLI, M., (2023)., Review of international and European economic law, Vol. 2, N. 3, 2023, <https://www.rieel.com/index.php/rieel/article/view/36/59>.

ANDRÉS-AUCEJO, Eva: "The global tax model: building tax systems towards International tax cooperation and global tax governance: architecture for sustainable development (ongoing UN 2030 and Addis Ababa Action Agendas, in *International Administrative Cooperation in Fiscal Matter and International tax governance*. Dir. Owens, J. , Pistone., Andrés-Aucejo, E., Ed. Thomson Reuters, 2018.

²⁵ About these individuals can be seen **OWENS, Jeffrey (Global director), ANDRÉS-AUCEJO, Eva (main author), WOLFGANG, Kraft, et alter (2023)**. The universal institutionalization of International Tax Cooperation under the United Nations orbit in the new architectural design of a Global Tax Legal Order inspired by International Tax Cooperation, human rights and global tax governance. United Nations Tax Report 2023, https://financing.desa.un.org/sites/default/files/2023-03/Andr%C3%A9s-Aucejo%2C%20Eva%20and%20Owens%2C%20Jeffrey_Input%20Tax%20Report.pdf.

²⁶ See **ANDRÉS-AUCEJO, Eva (2018)**. Towards an International Code for administrative cooperation in tax matters and international tax governance. Revista de Derecho del Estado, n. 40, pp. 45-85. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3113628.

Instrument on International Tax Cooperation and Global Tax Governance, among other global tax policy-making²⁷ in this topic.

The result was the publication of a new framework agreement on international tax cooperation, trade and global tax governance,²⁸ designed with greater scope than all the instruments currently existing in the sphere of the OECD, the United Nations and the rest of the international organizations.

We presented the first version in 2018 at the International Conference that took place in UNIDROIT, ROME, being patented and published in closed form by the University of Barcelona in the very first version, having subsequently developed other subsequent preparatory work for the aforementioned framework agreement.²⁹ which saw the light sometime later and was published in the *Review of International and European Economic Law* (Vol. 1, n.1, vol. 1, n. 2).

Thus, we created the first proposal, pioneering and unique even today in the world, of what could be a true *strictu sensu* framework agreement on global cooperation, trade and tax governance (beyond a set of principles). This proposal can be consulted in “ General Agreement on International Tax Cooperation, Trade and Global Tax Governance: A Proposal (Part I & II) ”. Eva Andrés-Aucejo, Mezang Akamba , Marco Nicoli; Jeffrey Owens (Director). *Review of International and European Economic Law*, Vol. 1, n. 2. <https://www.rieel.com/index.php/rieel/article/view/28/23>

Said framework agreement on international tax cooperation, trade and global tax governance is conceived as a crucial instrument for the effective, real and international tax cooperation of States in favour of financing sustainable development with a positive impact in situations of economic, health, military and immigration crises, like the ones we are experiencing today.

**PROCEDURE
OF THE
AGREEMENT
OR
INSTRUMENT**

Already in the first phases and preparatory work of the proposal that we developed on a Framework Agreement on International Tax Cooperation, we consider that there could be three different possibilities:

- a) **The adoption of a general treaty,**
- b) **The adoption of a general agreement and**
- c) **Creating a programmatic declaration.**³⁰

²⁷Vine. ANDRÉS-AUCEJO, E., MEZANG S., NICOLI, M. OWENS J. (Director.) General Agreement on International Tax Cooperation, Trade and Global Tax Governance: A Proposal (Part I & II). *Review of International and European Economic Law*, Vol. 2, n.2, 2022. <https://www.rieel.com/index.php/rieel/article/view/28>. Andrés-Aucejo, E., Mezang, S., Nicoli, M., OWENS J. (Dir.) General Agreement on International Tax Cooperation, Trade and Global Tax Governance: A Proposal (Part I). *Review of International and European Economic Law*, Vol. 2, n.1, 2022, <https://www.rieel.com/index.php/rieel/article/view/3>.

The first version of this General Agreement on international tax cooperation was presented at UNIDROIT in 2018 (First preparatory work of this Agreement). See background of the General Agreement on International Tax Cooperation, Trade and Global Governance, <https://www.rieel.com/index.php/rieel/article/view/28>. In addition, general 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>.

²⁸ ANDRÉS-AUCEJO, E., MEZANG S., NICOLI, M. OWENS J. (Dir.) General Agreement on International Tax Cooperation, Trade and Global Tax Governance: A Proposal (Part I & II), ob., cit.

²⁹ **FRAMEWORK AGREEMENT- PREPARATORY WORK N. 1 UNIDROIT. Rome** - International Meeting . (I Preparatory work). International Meeting (2018). The Framework Agreement on International Tax Cooperation and Global Tax Governance (and other Global Tax Policy Models ongoing UN 2030 & Addis Ababa Action Agendas). (I Preparatory Work). Capacity Building- POLICY MAKING: Global Tax Policies on International Tax Cooperation and Global Tax Governance. ROME; Tuesday, 26 March 2018. Venue: UNIDROIT.

FRAMEWORK AGREEMENT- PREPARATORY WORK N. 2 International Congress (2021). “Policy-making on International Economic Law Conference” Toward a new Global Tax Treaty on International Tax Cooperation and Global Tax Governance (II Preparatory work). September 30th 2021. Faculty of Law University of Barcelona.

FRAMEWORK AGREEMENT- PREPARATORY WORK N. 3 (2022) “ General Agreement on International Tax Cooperation, Trade and Global Tax Governance. *A Proposal (Part I)*”. Owens, J.; Andrés-Aucejo, E., Mezang, S., Nicoli, M., *Review of International and European Economic Law* (www.rieel.com), Vol. 1, n. 1, 2021.

³⁰ <https://www.rieel.com/index.php/rieel/article/view/28/23> (page 27).

Note: The first time we proposed these alternatives was on the occasion of the first preparatory work for the proposed framework agreement on international tax cooperation, trade and global tax governance. It took place in an in-person event, organized by Mr. Marco Nicoli (vice president of the World Bank) whose speaker was Professor Eva Andrés Aucejo, at the UNIDROIT headquarters, in ROME, in March 2018³¹. Aspects that were also discussed on the occasion of the World Conference for the second phase of the preparatory work for said world convention (which we postponed from 2020 to 2021 due to the COVID-19 pandemic)³².

These formulations came to light on the occasion of the publication of the final version of the *framework proposal agreement on international tax cooperation, trade and global tax governance*, which includes a section dedicated to the procedural issues of the Framework Agreement, where you can read :

Procedural aspects:

Concerning the form of this Framework Agreement, the following three alternatives were considered to give it form:

- *Multilateral Treaty*
- *Multilateral Framework Agreement*
- *Programmatic statements*

See *Framework Agreement on International Tax Cooperation, Trade and Global Tax Governance*. A proposal (I and II). Febr.-Oct. 2022, Review of International and European Economic Law (www.rieel.com)³³

The recent report published by the **General Secretariat of the United Nations A/78/235 (2023)** of July 26, 2023, says³⁴:

Report A/78/235

"...three options are outlined for consideration, each of which should be developed and agreed upon through a United Nations process led by Member States. Options include

- a) a multilateral convention on taxation;*
- b) a framework convention on international cooperation in tax matters; and*

³¹ **FRAMEWORK AGREEMENT- PREPARATORY WORK N. 1 UNIDROIT. Rome** - International Meeting. (I Preparatory work). International Meeting (2018). The Framework Agreement on International Tax Cooperation and Global Tax Governance (and other Global Tax Policy Models ongoing UN 2030 & Addis Ababa Action Agendas). (I Preparatory Work). Capacity Building- POLICY MAKING: Global Tax Policies on International Tax Cooperation and Global Tax Governance. ROME; Tuesday, 26 March 2018. Venue: UNIDROIT. Dirs. Jeffrey Owens, Marco Nicoli, Eva Andrés-Aucejo. Rapporteur: Eva ANDRÉS-AUCEJO. Professor ANDREU OLESTI RAYO was also among those attending.

Note: in reality, I had already had the opportunity to speak with Mr. Nicoli about this project and proposal outline in 2017, during my stay at the World Bank, when he was my director. Stay from which she would receive the appointment of consultant to the HCBM and researcher of the *Global Forum for Justice, Law and Development*, also from the World Bank group.

³² **FRAMEWORK AGREEMENT- PREPARATORY WORK N. 2 International Congress (2021)**. "Policy-making on International Economic Law Conference" Toward a new Global Tax Treaty on International Tax Cooperation and Global Tax Governance (II Preparatory work). September 30th 2021. Faculty of the Law University of Barcelona. Director: Eva Andrés-Aucejo. <https://www.ub.edu/portal/documents/620105/0/ProgramGlobalTaxPolicySeminarSent30-09-2021+%281%29.pdf/b7b584cc-a03e-d8c5-19f9-594fc586ddf3>

³³ <https://rieel.com/index.php/rieel/article/view/28/23> . Eva Andrés-Aucejo, (University of Barcelona). Serge Akamba, UN General Assembly II Commission, ECOSOC (former), Marco Nicoli. Special Officer OECD, World Bank (vice presidency, former), UNIDROIT. Director J. Owens. GTPC. Wien.

³⁴ Report A/78/235: The options include (a) a multilateral convention on tax; (b) a framework convention on international tax cooperation; and (c) a framework for international tax cooperation. The report then provides an outline of the next steps associated with each option.

c) a framework for international cooperation on tax issues.”

PERSONAL POSITION:

We would like to express that we believe the best course of action then and now is to create a framework agreement with a general scope. This agreement would include the general bases of international tax cooperation and good global tax governance, and the articulated text (with the articles framework agreement), following the models of international free trade cooperation framework agreements. We have presented the reasons for this approach in our previous publication.³⁵ We develop this point in the following section of this article.

SCOPE

Recognition of a broad, global, multi-comprehensive and holistic scope of international tax cooperation (Report A/78/235)

From our point of view, we consider the need to bet on a broad, multi-comprehensive, holistic and inclusive concept of international tax cooperation, trade and global governance, which extends its tentacles far beyond the world of international tax information exchange and other mechanisms for mutual tax assistance between States, international tax fraud and beyond as well as the set of OECD actions to prevent multinational companies from diverting bases and benefits to third states.

In short, we defend a broad, global concept, marked by the breadth of the scope of international cooperation relations leading to achieving a new design of the global architecture of good international tax governance.

In August 2023 the provisional report of Resolution A/78/235 was released, which however has been given a date of July 26th, 2023, the General Secretariat of the United Nations, in the cited Report A/78/235 supports a call for the recognition of international cooperation in a broad context, related to trade and investment issues, also including issues of gender, environment, health, international tax fraud, etc.

It says, for example, its fifth point:

5. Furthermore, the call reveals the recognition that it is necessary to frame international cooperation on tax issues in a more comprehensive and sustainable development context, not only concerning trade and investment but also inequality, the environment, health, gender and intergenerational aspects.

It is, in short, the conception that we have maintained, insisting on the need to embrace a concept of international tax cooperation that includes these and other aspects and that can be seen in our proposal for a global framework agreement on international tax cooperation, international trade and tax governance. Framework agreement in which, in addition to economic issues, there is a commitment to a holistic approach that includes, among others: taxation and gender; domestic and global taxation and taxpayer rights; taxation and environment; international tax cooperation against international tax fraud; tax education; *taxes compliance*; global *transfer pricing* policies and global proposals for the taxation of the digital economy that include not only large multinationals, but also the taxation of all businesses susceptible to such classification, among many others.

It can be consulted our proposal for a Framework Convention with such characteristics, published under the name *Framework Agreement on International Tax Cooperation, Trade and Global Tax Governance*, and can be consulted in Review Magazine of International and European Economy Law (www.rieeel.com): <https://rieeel.com/index.php/rieeel/article/view/28/23>

³⁵ <https://www.rieeel.com/index.php/rieeel/article/view/28/23> (page 27). We return to these particulars in point 4.

For more information, you can see our work (versioned in English and Spanish) entitled, *Review of international and European economical law*, Vol. 2, No. 3, February 2023 <https://www.riiel.com/index.php/riiel/article/view/33>, in which we repeatedly insist on the defence of these theses. It says on one of its pages:

(...) the scope of the aforementioned multilateral AGREEMENT OR INSTRUMENT of international tax cooperation should affect not only economic issues but also key issues that affect the set of bases of international tax cooperation, such as the relationships between taxation and international trade; environmental taxation and global sustainability, tax regulation of extractive matters, tax cooperation in social, educational, cultural, humanitarian, gender matters, etc., that is, it should include a holistic concept of a framework convention in line with the latest generation treaties, of free trade, which are currently being approved.

METHODOLOGY

The **optimal methodology** for the creation of this type of multilateral convention, as we have already highlighted in some previous work ³⁶:

There are no global instructions on how a “Multilateral Treaty” should be drawn up, nor on the material content of the treaties (beyond the Vienna Convention on the Law of Treaties, ³⁷which affects issues of procedure, or also other not official documents such as the UN Treaty Manual), which is no less true that in the UN, there are technical commissions for the drafting of treaties and a methodology suitable for this purpose...

As we know, in Public International Law there are no general instructions on how to formulate a multilateral treaty, without prejudice to the specialities provided for in the Vienna Convention for the interpretation of Treaties, and also some recommendations or manuals from some international organizations, but in no way case have a compulsive nature.

Hence in our publication: [Eva ANDRÉS -AUCEJO (2021). “Toward a global consensus on the taxation of the digital economy included as one of the general bases of a global framework agreement on international tax cooperation and global tax governance. Researching in global policy/rulemaking (going on UN 2030 Agenda and Addis Ababa Action Agenda)”],³⁸ we stated the following³⁹:

³⁶ Eva ANDRÉS-AUCEJO (2021). “Toward a global consensus on the taxation of the digital economy included as one of the general bases of a global framework agreement on international tax cooperation and global tax governance. Researching in global policy/rulemaking (going on UN 2030 Agenda and Addis Ababa Action Agenda)”, in OWENS, J., ANDRÉS-AUCEJO, E., NICOLI, M., SEN, J., OLESTI-RAYO, R., LOPEZ-RODRIGUEZ, J., & PINTO-NOGUEIRA, J. (Dir) (2021) *Global Tax Governance: Taxation on digital economy transfer pricing and litigation in tax matters policies for global sustainability*. Thomson Reuters, pp. 115-142

The literal translation would be: “There are no global instructions on how a “Multilateral Treaty” should be drafted, nor on the material content of treaties (beyond the Vienna Convention on the Law of Treaties, which affects matters of procedure, or also to other unofficial documents such as the UN Treaty Manual), although it is no less true that in the UN there are technical commissions for the drafting of treaties and an appropriate methodology.”

³⁷ See MCNAIR, ARNOLD DUNCAN MCNAIR, BARON, *LAW OF TREATIES 1885-1975*. Corten, Olivier, Klein, Pierre, *Vienna Conventions on the Law of Treaties*. Eirik Bjorge, , 2014 . Enzo Cannizzaro (Editor), *The Law of Treaties Beyond the Vienna Convention 2011, , 40 years of the Vienna Convention on the Law of Treaties*, 2010.

³⁸ In OWENS, J., ANDRÉS-AUCEJO, E., NICOLI, M., SEN, J., OLESTI-RAYO, R., LOPEZ-RODRIGUEZ, J., & PINTO-NOGUEIRA, J. (Dir) (2021). *Global Tax Governance: Taxation on digital economy transfer pricing and litigation in tax matters policies for global sustainability*. Thomson Reuters, pp. 115-142.

³⁹ Whose literal translation could be: “A policy formulation or regulatory exercise that is intended to have a global reach, must be based on the principles of simplification and generalization, without unnecessary complexities (a model of what it should be is, for example, the General Agreement on Tariffs and Trade: (GATT)”.

“An exercise of policy-making or rulemaking that is intended with a global scope worldwide, should be based on the principles of simplification and generalization, without unnecessary complexities (a model of what it should be is, for example, the General Agreement on Tariffs and Trade: GATT).

Thus, probably too, it must aspire to create global tax rules based on great principles, regulated through easy-to-read rules, without indeterminate legal and economic concepts: rules that do not elevate sub-concepts, acronyms, and secondary aspects to general categories.

Rules, finally, that respect the international tax legal order, which has worked so far, and that take into account the existing international tax institutes, some of which, adapted, could continue to be perfectly valid in the new decades.

In short, when it comes to creating global financial regulations (rule-making), the instrument of the multilateral treaty should not be used for the approval of schemes, sub-concepts, or secondary regulations, which ultimately constitute a second or third derivative. Which, in addition, is a fashion of this last year or even month.

On the contrary, such treaties should be drawn up under the principles of generality, simplicity, clarity, etc. Probably too, should be created worldwide treaties to regulate the first “math derivatives” and not the second, third or fourth derivatives”.

It seems, therefore, that the Resolution of the Secretary-General also converges on this point, since in the cited Report of the UN General Secretariat **A/78/235 (dated JULY 26, 2023)** it can be read:

12. International tax rules should be as simple and easy to administer as the subject matter allows. Sufficient stability is required so that companies can reasonably plan their long-term activities.

16. Inclusive and effective international cooperation on tax issues requires legally established and transparent decision-making structures so that the rules are clear and do not adapt to the interests of those on one side or the other of the debate. Having transparent rules helps ensure that all participants are on equal terms...

We consider, therefore, that international tax cooperation, international trade and global tax governance can constitute important sources of financing sustainable development towards a new world order inspired by an architecture of new global tax governance relations, in line with the positions of the global agendas on financing sustainable development.⁴⁰

Thus, probably, it should aspire to create global tax rules based on great principles, regulated through easy-to-read rules, without indeterminate legal and economic concepts: rules that do not elevate subconcepts, acronyms and secondary aspects to general categories.

Rules, finally, that respect the international tax legal order, which has worked until now, and that consider the existing international tax institutes, some of which, adapted, could continue to be perfectly valid in the new decades.

In short, when it comes to creating global financial regulations (regulate- making), the instrument of the multilateral treaty should not be used for the approval of schemes, sub concepts, or secondary regulations, which ultimately constitute a second or third derivative, which can also correspond to a new fashion of this last year or even month.

On the contrary, said treaties should be drafted under the principles of generality, simplicity, clarity, etc. There should also probably be global treaties created to regulate first “mathematical derivatives” and not second, third or fourth derivatives.” Eva ANDRÉS-AUCEJO (2021). “Toward a global consensus on the taxation of the digital economy included as one of the general bases of a global framework agreement on international tax cooperation and global tax governance. Researching in global policy/rulemaking (going on UN 2030 Agenda and Addis Ababa Action Agenda)”,

Eva ANDRÉS-AUCEJO (2021). “Toward a global consensus on the taxation of the digital economy included as one of the general bases of a global framework agreement on international tax cooperation and global tax governance. Researching in global policy/rulemaking (going on UN 2030 Agenda and Addis Ababa Action Agenda)”. In OWENS, J., ANDRÉS-AUCEJO, E., NICOLI, M., SEN, J., OLESTI-RAYO, R., LOPEZ-RODRIGUEZ, J., & PINTO-NOGUEIRA, J. (Dir) (2021) *Global Tax Governance: Taxation on digital economy transfer pricing and litigation in tax matters policies for global sustainability*. Thomson Reuters, pp. 115-142.

6. About the modalities for the creation of a new Framework Agreement or Instrument on International Tax Cooperation

Options for inclusive and effective international tax cooperation.

(a) First option: A multilateral convention on tax.

As we discussed at the time with my colleagues in Public International Law at the University of Barcelona (Professor Xavier Fernández Pons and Professor Andreu Olesti Rayo), we consider that the option of a multilateral convention or global treaty on international cooperation that imposes specific obligations on the parties in a coercive manner is not the best formula - for strategic purposes - for this treaty to prosper, since in our opinion, the States would be and, we continue to think, the States will be quite refractory to the purposes of signing and ratifying a treaty of such nature. Especially seeing what happened on Rev. 1 to which I have already referred.

That is to say, the formulation of a multilateral tax convention with regulatory overtones that imposes obligations on the States, in the image, for example, of the most favoured clause, seemed to us, and seems to us, that it will be difficult for the States to accommodate since they are generally not inclined to accept obligations or mandatory clauses that impose mandatory duties and commitments on them regarding international tax cooperation and international taxation in general. Except that the scope of said multilateral convention coincides, in general terms, or with a scope that is not much greater, concerning what has so far been approved by other instruments and treaties regarding the exchange of tax information and mutual assistance.

The recently approved Report A/78/2023 establishes that this formula would be a “Binding legal agreement that establishes enforceable obligations related to international cooperation in tax matters, such as the exchange of information, which may modify the tax rights of the parties. Its nature is primarily regulatory.”

We would like to highlight some points in these respects:

- i) We do not overlook that the General Secretariat is also aware of this handicap, which is why the last paragraph establishes the possibility of arbitrating a parallel path for the development of more specific agreements, such as that on illicit financial flows.
- ii) Perhaps, for this formula, an update of the already existing multilateral mutual assistance convention could be thought of, with a new protocol updating the 2010 protocol, which with ratification by the greatest number of States possible could fit...
- iii) Generally, if what is involved is imposing obligations on States, the best way is usually to do so through development protocols. Note: Protocols can be proposed for option a (multilateral convention) and for option b (framework agreement).

⁴⁰ OWENS, J., LENNARD, M., & ANDRÉS-AUCEJO, E. (2020). Financing for Sustainable Development: “Taxation and Sustainable Development Goals. Policymaking on Taxation, International Tax Cooperation and Global Tax Governance as a main financial source of 2030 UN. [I PART]. [PART II] Education and Law Review. *Journal of Education and Law*, no. 21, 2020; among others (see footnote n. 9); ANDRÉS-AUCEJO, Eva (2023) Fiscal policies for financing sustainable development in Ukraine: regarding international economic agendas for financing sustainable development with an impact on domestic resource mobilization, international fiscal cooperation and global governance, in *Impacts of the Ukrainian war*. Marcial Pons, in press.

(b) Second option: A framework convention on international tax cooperation

Without prejudice because, as the General Secretariat itself says in the aforementioned report, the first two alternatives may be perfectly compatible, we consider as a better option a framework agreement or general agreement, which does not impose coercive duties on the parties, and which is more feasible so that the states can sign and ratify it. Hence, we consider that this intermediate path or second option would be a very desirable alternative for various considerations:

- The need for there to be an agreement on the main principles and programmatic bases of international tax cooperation that is also accompanied by an articulated text on the main rules of international tax cooperation in the different areas.
- Due to the breadth of its objective scope that embraces the fields of good global tax cooperation, including in its scope of application not only the exchange of information and mutual assistance but also issues related to international tax cooperation in gender, environment, health, taxpayer rights, digitalization of tax administrations, digital economy, tax fraud, tax education, etc.
- Because, in addition, we have always defended the need to create **Protocols for the development** of this framework agreement, which seems to us to be a successful option to build, metaphorically speaking, the “roads” of the new global architecture of international tax governance and cooperation. ⁴¹In our case, we have seen fit to develop the bases of what could be constituted as future Protocols for the development of said Framework Agreement or framework convention which we will briefly develop in the following section.
- Because there is a glaring void in this instrument, which necessarily has to be created as we have been demanding for many years, even with the weight against the advanced democratic countries of the world.
- In line with the statements of our article entitled *Africa has spoken ...* ⁴²we consider that:

Said instrument or framework, designed correctly, should be a harmonious way of gathering all the bases of international tax cooperation, which does not mean repetition duplication, or overlaps, nor could it result in undermining the scope for action. of the OECD, because the scope of the framework convention or multilateral instrument of international cooperation (according to General Assembly Resolution A/C.2/77/L.11/Rev.1) should be much greater in scope than partial or specific points that have been developed so far on international tax cooperation issues.

Thus, it would be difficult to think of duplications and overlaps in this Framework Convention (or multilateral instrument) because:

⁴¹Vine. SOURCE: OWENS, J. (Dir.), ANDRÉS-AUCEJO, E., MEZANG AKAMBA, S., NICOLI, M., 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) , Review of international and European economic law, Vol. 2, N. 3, February 2023, <https://www.riiel.com/index.php/riiel/article/view/36/59>

⁴² Africa has spoken: Resolution A/C.2/77/L.11/Rev.1 of the United Nations General Assembly (Second Committee): “Promoting Inclusive and Effective International Tax Cooperation within The United Nations”, Review of international and European economic law, Vol. 2, No. 3, 2023 <https://www.riiel.com/index.php/riiel/article/view/33>

-Its scope, ... would far exceed the scope of “pillars I and II” of BEPS, which regulate “only” the taxation of the digital economy and “only” for multinationals.⁴³

- Its scope, ... would also exceed the joint scope of the BEPS actions, since the BEPS Plan is exclusive for business economic taxation, intended to prevent multinationals from diverting profits and tax bases (corporate taxation of economic activities for companies multinationals). These are very important aspects, but in no way can they be understood as comparable to the set of matters that are included in international tax cooperation relations. These matters are only part of international tax cooperation relations. In this sense, not only international tax cooperation relations related to the economic activities of multinational companies (BEPS) should be included, but also the general rules of international tax cooperation applicable in general to all international taxation (direct and indirect).

-Its scope, ... would also exceed other specific instruments that have been created by the OECD such as the CRS, which regulates only one of the facets of international tax cooperation, in the field of tax administrative cooperation and with one of the forms of cooperation, when there are also many other forms of information exchange and also many other forms of tax administrative cooperation.

- Its scope, ... would also exceed the OECD model conventions, UN model, US model and others, to avoid international double taxation, since these Model Conventions do not contemplate, logically, many of the bases that regulate international tax cooperation relations.

-Its scope, ... would also exceed the model agreement for the exchange of international tax information, although it is one of the matters included in this treaty and other model agreements, multilateral and bilateral agreements on international taxation that do not have. The ultimate goal is to regulate the bases of international tax cooperation relations.

-Its scope, ... would even exceed the scope of the multilateral mutual assistance convention, since it would try to create an all-encompassing framework agreement that includes not only cooperation in the management and collection of taxes, and some rights, but also the regulation of all the main bases that affect international tax cooperation from a holistic vision, in line with the latest cutting-edge free trade agreements (including social, environmental, educational, humanitarian issues).

cross-border tax relations with taxpayers, intermediaries and stakeholders in general, with the protection of their rights.

Its scope, therefore, should affect not only economic issues but also key issues that affect the set of bases for international tax cooperation, such as the relationships between taxation and international trade; environmental taxation and global sustainability, tax regulation of extractive matters, tax cooperation in social, educational, cultural, humanitarian, gender matters, etc., that is, it should include a holistic concept of a framework convention in line with the latest generation treaties, of free trade, which are currently being approved.

A proposal for a Framework Convention with such characteristics has been published under the name Framework Agreement on International Tax Cooperation, Trade and Global Tax Governance, and can be consulted in Review Magazine of International and European Economy Law (www.rieel.com): <https://rieel.com/index.php/rieel/article/view/28/23>).

⁴³ Without prejudice to the fact that in our proposal for a Framework agreement on International tax Cooperation , Trade and Global tax Governance , to be assertive with the BEPs environment we assume to include Pillars I and II as solutions for the regulation of the digital economy of multinational companies .

Options a) and b)

In it, the canons of Public International Law are followed, extrapolating them to international taxation and in particular to international tax cooperation and governance. Thus, in addition to some general principles, a prologue or prolegomena, the multilateral treaty on international tax cooperation, whatever form it takes, is a true treaty on international tax cooperation, whether in the form of a convention /multilateral treaty or whether in the form of a framework agreement/general agreement, it should possibly include a preamble part and also an articulated text detailing the articles of development of said general bases, applying them to specific aspects or matters.

That is to say, if the treaty deals with international tax cooperation, it is ideal that in addition to the general principles, preamble and others, it includes articles that even briefly develop the bases of international tax cooperation in each of the different areas covered. which extends said international cooperation in tax matters.

Therefore, in our opinion, an International Tax Cooperation treaty, whether in the form of a multilateral Convention or the form of a framework agreement, must include a preamble as general principles, but also a text articulated with the wording of the articles Regulators of international tax cooperation in the different matters or areas to which said international tax cooperation extends. And this is stated in our proposal. Namely: Cooperation in mutual assistance and exchange of information, Cooperation in taxation of the digital economy and transfer pricing, - Cooperation in the digitalization of tax administrations, - Tax cooperation in the environment and extractive activities, - International cooperation and international trade, - Cooperation on international tax fraud, - Cooperation in tax education, - Cooperation on gender and taxation, - Cooperation in administrative litigation (conventional and alternative systems), -Tax cooperation in favour of taxpayer rights in domestic and international arenas, - All those that are considered, for example, cooperation within the framework of international tax relations, cooperation in health and taxation, etc.

It is true that these areas of “International Tax Cooperation” often transcend the field of international tax cooperation to enter global tax governance, which also includes international trade. Well, in reality, in our opinion (of Professor Xavier Fernandez Pons and my own) global governance is everything. It is the broadest concept that includes the rest.⁴⁴

We thus consider that, from a technical point of view, a true **international treaty on international tax cooperation**, regardless of the form it is given, to the extent that its objective is **international tax cooperation**, especially if it is intended to be “inclusive” and “effective”, it must contain articles dedicated, precisely, to dealing with the general bases for international

⁴⁴ Precisely this was one of the most important obstacles we had in the first preparatory work of the Treaty within UNIDROIT, Rome (2018). In the very first version of the treaty, in addition to the general principles and preamble, there were three chapters: CAP. I: International tax cooperation. CHAP. II. Commerce and CAP. III. Global tax governance. Piergiorgio Valente, president of the European Tax Confederation, repeatedly insisted on the criteria for determining whether certain matters, such as taxation of the digital economy or transfer pricing, or others, should be included in the international cooperation chapter or the Governance. I remember that this stopped the drafting of the treaty for a few months in 2018. A year later, Franco Roccagiatà within the framework of one of the international tax cooperation committees in which we usually meet in the spring at UN New York, told me: “Eva, it is not convenient to make watertight compartments, it is not necessary”. Write the articles consecutively on international tax cooperation, without creating chapters. Note: Franco was then a senior official of the TAXUD Tax Commission, in addition to having participated in the free trade agreement between Canada and the European Union. Currently a professor at the College of Bruges.

tax cooperation referring to the different matters to which international tax cooperation extends (cited above).

On the contrary, a true international treaty on international tax cooperation, even if it takes the form of a convention or framework agreement, does not simply state a few general principles. That is not a framework agreement on Public/trade International Law. For this to be the case, it must necessarily regulate the preamble, the principles, and its scope, as well as the articulate text with the articles on international tax cooperation applied to the different areas and/or subjects. It should be redacted in a general way, without going into detailed developments, much less imposing obligations and duties on the signatory parties, but only describing on which international tax cooperation is based in those branches to which it extends.

For this reason, once the Agreement or framework agreement is proposed, the PROTOCOLS FOR THE DEVELOPMENT must be developed, in which obligations and responsibilities are established for the signatory parties. In the next section we develop the protocols that we consider should be developed. These protocols, as are known, also constitute hard laws, since they are also true treaties that must be approved by the States.

c) Third option: a framework for international cooperation on tax issues

It consists of the development of a non-binding multilateral agenda of coordinated actions, at the international, national, regional and bilateral levels, on the improvement of standards and fiscal capacity.

Furthermore, it is expected that when there is no political consensus on substantive measures or aspects of a problem, they require a multi-level approach or can be addressed at the national, regional or bilateral level, without prejudice to conforming to the general framework.

From our point of view, it is the least decisive route, although it could also be implemented in a **complementary** but not substitutive nature to the previous one.

I hope that the paths of the world and its countries converge towards a new global Framework Agreement on international tax cooperation that marks principles, bases and forms of international tax cooperation towards a new era and new design of a new architecture of cooperation relations and international tax governance. New architecture that illuminates a new global tax order, in which of course, said multilateral agenda of coordinated actions would of course be another of the important aspects that should have a place, but not the only one.

7. About the Development Protocols of the Framework Agreement / Multilateral Agreement on International Tax Cooperation and Global Tax Governance

Therefore, based on our proposal for a framework agreement on international tax cooperation, trade and global tax governance, we consider that the different areas to which international tax cooperation extends would be susceptible to being developed through protocols.

In particular, we consider that the following development protocols could be carried out. know ⁴⁵:

⁴⁵ SOURCE: OWENS, J. (Dir.), ANDRÉS-AUCEJO, E., MEZANG AKAMBA, S., NICOLI, M., Review of international and European economic law, Vol. 2, N. 3, February 2023. <https://www.riiel.com/index.php/riiel/article/view/36/59>

Protocol for INTERNATIONAL TAX COOPERATION ON TAX ADMINISTRATION 3.0, digitization of tax administrations, robotics and cybersecurity, risk management processes

Protocol for INTERNATIONAL TAX COOPERATION PROTOCOL ON DOMESTIC AND INTERNATIONAL TAXPAYERS' RIGHTS. Towards a new Global Charter on Global Taxpayers' Rights and Guarantees.⁴⁶

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

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 discipline⁴⁷

PROTOCOL FOR INTERNATIONAL TAX COOPERATION AND GLOBAL TAX GOVERNANCE, GOOD GOVERNMENT, GLOBAL TAX COMPLIANCE POLICIES, MORALITY AND TAX EDUCATION.

PROTOCOL FOR INTERNATIONAL JUDICIAL COOPERATION AND THE FIGHT AGAINST INTERNATIONAL TAX FRAUD and aggressive tax competition.

⁴⁶ In reality, we are proposing the creation of a global charter of taxpayer rights at the domestic and international/global levels, to be approved by protocol.

⁴⁷ In a manner analogous to the rights of taxpayers, we also consider that a charter must be created for a new social contract on taxation and gender that is approved by protocol.

8. A NEW ORGANISM/OPEN-ENDED INTERGOVERNMENTAL COMMITTEE led by the States to enhance effective and inclusive international tax cooperation within the framework of the United Nations.

Finally, and also in line with our previous position, already maintained in different scientific articles, we would like to highlight our position inclined to the need for there to be a new International Tax Organization. In the United Nations Resolutions that we have been commenting on, this issue is alluded to by literally stating the following:

The general assembly (...)

*3. Requests the Secretary-General to prepare a report analyzing all relevant international legal instruments, other documents and recommendations dealing with international cooperation in tax matters, taking into account, inter alia, model agreements and treaties for avoidance of double taxation, agreements on fiscal transparency and exchange of tax information, agreements on mutual administrative assistance, multilateral legal instruments, the work of the Committee of Experts on International Cooperation in Tax Matters, the work of the Inclusive Framework on Erosion of the Tax Base and Profit Shifting of the Organization for Economic Cooperation and Development and the Group of 20 and other forms of international cooperation, and indicating **the steps that could be taken next, such as the creation of an intergovernmental committee open-ended panel led by Member States** to recommend which options to choose to strengthen the inclusiveness and effectiveness of international cooperation on tax issues (...).*

Therefore, note that what is being requested is that measures be initiated for the creation of a special open-ended intergovernmental committee led by the Member States, although no reference is made to the type of body that is considered appropriate to create.

From our point of view and even though the aforementioned resolution does not indicate it, in line with our previous positions, we think that it should be a true international organization created in the United Nations family⁴⁸.

⁴⁸ - **ANDRÉS-AUCEJO, Eva (2020)**. The primary legal role of the United Nations on international Tax Cooperation and Global Tax Governance (Going on a new International Organization on Global Tax Cooperation and Governance under the UN "Family). *Review of Education and Law Review*, n. 21 (online), pp. 1-34. <https://revistes.ub.edu/index.php/RED/article/view/31297>
OWENS, Jeffrey (Dir.), ANDRÉS-AUCEJO, Eva (main author), WOLFGANG, Kraft, et alter (2023): The universal institutionalization of International Tax Cooperation under United Nations orbit in the new architectural design of a Global Tax Legal

It does not seem very coherent that in the world there are international organizations on every subject that can be thought of, except in matters of regulation of international tax relations, when they are such transcendental aspects for the world and for the financing of sustainable development.

So, we have seen fit to create a proposal for a funding agreement for the adoption of said *International Tax Organization* that would respond to the following parameters:

- A) Its creation is due to the provisions of *A/C.2/77/L. 11/Rev.1 of the United Nations (Second Committee)* and *A/RES/77/441* of the Plenary of the United Nations General Assembly, both on effective and inclusive international tax cooperation within the United Nations, amen of the global vacuum on an authentic international organization on international taxation, which constitutes the common institutional framework for international tax cooperation and governance relations,
- B) It would be a specialized Public Law body integrated into the United Nations system (art. 59 of the United Nations Charter);
- C) It is an international organization of derived public law, whose powers are attributed to it by the States, subjects of primary law;
- D) It has a universal composition, affecting all States in the world, and is governed by the rules of universality with representation of all states and with a multipurpose vocation open to all countries in their capacity as possible member states.
- E) It has an intergovernmental but not supranational character since the States safeguard their state sovereignty.
- F) In general, the purposes of this International Tax Organization (ITO) are the promotion and dialogue to achieve effective and inclusive international tax cooperation, the application of existing treaties and instruments in the referred and related matters; as well as the negotiation and adoption of new treaties, recommendations and other instruments of international tax cooperation, to create a new architecture of global tax cooperation and governance relations.

See ANDRÉS-AUCEJO, E. (main author) et alter. “The *International Tax Organization Foundational Agreement. A proposal*”. *Review of International and European Law, Vol. 2, Issue n. 4, Oct.-Nov. 2023.*
