

Miscelanea – Recension

Cristina González Beilfuss; Mónica Navarro-Michel; Xavier Fernández Pons (Dir.) y Yasmina Soto (Coord.). Impactos de la Guerra de Ucrania. Tirant lo Blanch, Valencia, 2023, 400 pages. ISBN:978-84-1197-382-3.



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1 CONTEXT: IMPACTS OF THE WAR IN UKRAINE

Finally, the Tax Administration has evolved from a time when technology was limited to an environment in which IT, ICT and DT play a fundamental role in the efficiency and effectiveness of tax services. Digitalisation and digital transformation are key elements in this evolution, and

After the war in Ukraine started, many doubts arose about its possible consequences and impact at the international level in different sectors. In this work, the reader will be able to find a greater understanding of the current situation in Ukraine from an enriched point of view characterised by the interdisciplinarity of this publication as a result of the different approaches provided by authors of recognised prestige in their respective Research fields: law, economics, political science, public management and administration, labour relations, taxation and criminology.

This document is an extensive volume resulting from the rigorously worked selection and writing of the papers and communications presented at the International Congress “Impacts of the War in Ukraine”, organised by the Research Institute of the University of Barcelona “TransJus”, “with the purpose of carrying out a cross-sectional examination of the invasion of Ukraine by the Russian Federation and its consequences.” (p.11)

In this work, as indicated in the presentation, researchers from the Institute of the University of Barcelona and other Spanish Universities and teaching and research staff from various Ukrainian universities collaborate as authors. Consequently, not only is the reader provided with a transversal point of the topic discussed, but also a real approach to the problems discussed is offered by having the contribution of authors with first-hand knowledge of Ukrainian law and the political situation in the country.

The extraordinary book as a whole is an exhaustive and complete work that analyses in detail each problem integrated into one of the three central blocks of the work, which are none other than the central axes of current analysis due to its impact only at a national and regional level if not at an international level and in sectors as sensitive as those treated in the work.

All this is under the prism of scientific analysis, with data extracted from official sources and under the support of an extensive and important bibliography that will allow the reader to respond to the major themes, allowing them to draw their own conclusions. Therefore, reading it is highly necessary and ideal to understand this topic of relevance and concern due to its global impact.

2 BASED ON THE STRUCTURE PRESENTED, IT IS ALL DIVIDED INTO THREE CENTRAL AXES: CONFLICT, PEOPLE AND THE ECONOMY.

2.1 BLOCK I: CONFLICT

The first axis, or thematic block, incorporates seven chapters into the conflict. Thus, we start with assessing the war, exposing its impact on Russia, the consistency of the current Russian government regime, the ideology that seeks to justify the invasion and the possible scenarios we could encounter. In the short term, Dr Rodríguez-Aguilera de Prat, professor emeritus in Political Science (UB), already predicted at the end of 2022 that *“it is most likely that in the coming months, the fronts will consolidate and stabilise, thus opening the way for the factual partition of the country.”* : *The evolution towards a war of lower intensity but constant will be Putin’s strategy to exhaust Ukraine and cause fatigue in Western public opinion.* (p.22). Next, it is analysed and confirmed by the following author, Dr Remiro Brotons, emeritus professor of Public International Law and International Relations (UAM), *“the existence of evident crimes and violations of International Humanitarian Law and Human Rights”* (p.26). To this end, the concept of collective legitimate defence is contextualised and especially influenced by all the intrinsic impact that it has had on the development of the war and the participation of other countries, along with the response and role played by the UN and other international organisations. since that fateful February 24, 2022. At the end of his presentation, it is up to the author to ask the reader if a new international order awaits us, the subject of which will surely be studied in the future years. Next, the following author, Dr. Pons Rafols, professor of Public International Law (UB), focuses on addressing the possible causes that may have given rise to or fostered the current situation of aggression, the legal classification of said aggression towards Ukraine and the reaction of the United Nations emphasising the dichotomy *“which to a large extent is classic - between the political action and the operational action of the Universal Organization par excellence”* (p.46). Thus, although it is possible to recognise the operational activity, assistance and relief to the victims of war carried out by the United Nations, *“structural weaknesses of the United Nations and the deficiencies of the coercive institutional mechanisms designed by the Charter and residing in the Security Council.”* (p.67).

The following chapter refers to another international organisation, such as the International Criminal Court (hereinafter, ICC), prepared by Professor Xavier FERNÁNDEZ PONS. Firstly, it begins by explaining the different types of crimes under international law,

the fit of the serious events that occurred in these typologies, and special mention of the crime of aggression. There is also the problem of jurisdiction to hear the ICC that also involves obstacles, such as the immunity of the subjects involved in the aggression due to the public position held or the characteristic of complementarity of the ICC vis-à-vis national jurisdictions. At this point, the possibility of creating an ad hoc international or hybrid court for the crime of aggression is raised, but without forgetting that *many legal and political problems could arise.* (p.94)

In any case, if implementation and greater cooperation of Ukraine with the International Criminal Court is to become a reality, the current Ukrainian legal regime and those aspects where it would be necessary to harmonise it with the international regulations of the Rome Statute must be considered. Thus, according to professors Drozdov and Drozdova: *“Ukraine’s accession to the Rome Statute will bring Ukraine closer to the generally recognised standards of the UN, the Council of Europe and the EU in the fight against the most serious crimes that threaten peace, security and well-being, and cause concern for the entire international community. The implementation of the Rome Statute by Ukraine will make it possible to ensure the criminal prosecution of persons guilty of international crimes under the jurisdiction of the ICC, with the help of national law enforcement and judicial bodies.”* (p. 127)

From the point of view of political science, it is also necessary to analyse the present conflict, which provides the reader with a greater understanding of the ethical and moral implications of war. The author of this chapter, the author Aitor Díaz Anabitarte, professor of Political Science (UB), aims to achieve the presentation of *“arguments for reflection and debate around the justice of war and peace.”* (p. 130)

Well, it should be noted that the author fulfils his task well and presents in an orderly manner the different phases of the war, also making a special presentation of the five just causes considered from a theoretical level to justify a war along with a contextualisation of the current majority approach to international scale.

To conclude with this first block, and no less important, is the analysis of the impact of war on women where, although the need to implement a cooperation framework for the prevention of sexual violence in conflicts is analysed, wars, the need to implement Resolution 1325 (2000) adopted by the United Nations Security Council on women, peace and security (WPS) is emphasised, due to the need for real and active participation of women in the peace processes. In the words of the author Elisenda Calvet Martínez, professor of Public International Law (UB), both *“ international organisations, as well as third states, that are part of the peace talks between Russia and Ukraine promote the effective participation of women beyond of humanitarian issues and mere consultation to achieve a more stable and lasting peace agreement.”* (p.169)

2.2 BLOCK II: PEOPLE

The second axis or block is configured by four chapters where different topics related to the person are focused. In particular, it discusses the social rights of refugees from Ukraine and the response given, analysing the current European and Spanish regulations. In this regard, the special response to the arrival of Ukrainian refugees is worth mentioning, which made it possible to streamline and remove bureaucratic obstacles. Also, access to a series of social benefits configured in the right to education, health and Social Security is analysed along with social benefits. In the words of the author Caicedo Camacho, professor of Constitutional Law (UB), an interesting reflection is made on the present matter of immigration: *“The experience of welcoming Ukrainian nationals suggests that it is possible and feasible to remove all obstacles and difficulties existing in the first two phases and*

guarantee a much more integrated reception that facilitates access to the services and benefits of the welfare State of the Autonomous Communities.” (p.202)

Next, we discuss the importance of protecting minors, whether accompanied or unaccompanied. In each situation, the author Navarro-Michel, associate professor of Civil Law (UB), exposes the situation that the minor may experience and the measures regulated in Spain to avoid and guarantee the integrity of the minor. Likewise, other interesting topics are discussed, such as the current general prohibition of the adoption of Ukrainian minors and the current regulatory framework on surrogacy in Ukraine and its implications in Spain.

Next, Dr Corcoy, professor of Criminal Law (UB), discusses the problem of the vulnerability of people who must leave their country due to war and their probability of being victims of *“human trafficking crimes.” crimes against workers’ rights and illegal immigration crimes” (p.227)*. Interestingly, the explanation contrasted not only with both the Community and Spanish criminal regulations but also with the incorporation of the latest jurisprudential trends and the presentation of current issues that must be dealt with at a regulatory level, considering the criminological point of view towards the victim. Next, the following author, Rodríguez Muñoz, shows us the current role of the EU in responding to the consequences of the war, such as the possible trafficking of people fleeing Ukraine. To this end, a presentation is made on the most relevant community measures implemented concerning the *“4Ps”: prosecution, prevention, protection and partnership. (p. 250)*.

2.3 BLOCK III: ECONOMY

Finally, it closes with the third axis or block of study, economics, comprising five chapters. Thus, this section begins with a detailed Presentation by Dr. Hinojosa Martínez, a professor of Public International Law (UGR), of the consequences and economic impact for the Russian Federation as a result of the economic sanctions imposed by countries such as the United States or the member states of the EU, which has harmed it at the level of commercial contracts concluded within the World Trade Organization, its impact on the current SWIFT commercial and financial system, among other aspects analysed in detail by the author. All of this, without forgetting that these economic sanctions have a return effect and become detrimental to the EU itself in terms of, for example, inflation. (p. 284)

Next, European economic sanctions against Russia are discussed by Dr Añoveros Terradas, professor of Private International Law (UB), in detail about the types of restrictive measures implemented, the nature of the sanctions imposed and the cases of extraterritorial application of the same, even by third States. All of this, without leaving aside the analysis of the impact at the level of international contracts and, finally, highlighting what has already been demonstrated and illustrated in detail throughout the chapter on the regulatory changes necessary for regulation more in line with *the safeguarding universal values” (p.312)*.

Next, the following author refers to a topic of great relevance and concern in Spain, housing lease contracts and mortgages referenced to Euribor, the new categories of vulnerable debtors and the difficulty in the current reality of rising interest rates, undertaking the energy renovation of buildings in Spanish homes. Throughout this section, the author Anderson, associate professor of Civil Law (UB), focuses on the current regulatory framework on the subject of study and the official data that make us *“verify that the war conflict that is taking place so many kilometres away has a considerable impact on the lives of people and, specifically, given the cases treated, within the framework of the already problematic right to housing.” (p.329)*

Next, the professor of Financial and Tax Law at the UB, Eva ANDRÉS-AUCEJO, analyses from the point of view of international taxation, the economic consequences of the

war in Ukraine from the perspective of the global agendas on financing sustainable development carried out by international organisations of great importance, such as the World Bank, the International Monetary Fund, the OECD or others such as the Inter-American Development Bank. It is worth mentioning that all of them highlight *“the need to undertake macroeconomic policies in order to correct and improve the economic scenario and the problems imported from this war in the international context”* (p. 336).

Without a doubt, a predominant vector for such purposes is the mobilisation of domestic resources and the financing of sustainable development, converging research on the main global economic Agendas, especially the Addis Ababa Action Agenda (and all subsequent development work carried out by different United Nations committees), the United Nations 2030 Agenda on sustainable development goals or other previous ones such as the Monterrey Consensus or Doha Declaration, among others.

To this end, the latest trends in international taxation and international tax cooperation are presented that could be considered optimal economic-fiscal policies for Ukraine and entail global tax policies towards a “new global architecture” based on international tax cooperation, governance, global fiscal and human rights (p. 346). To this end, Dr. Andrés Aucejo highlights the need to adopt global tax policies policy /rulemaking. For example, there is a need to conclude a global treaty on international tax cooperation, the existence of a global body for global tax cooperation and governance, and the implementation of a list of international taxation and international tax cooperation policies. Thus, it is worth highlighting the recent Resolution A/77/441 of December 30, 2022, specifically mentioning some of these proposals. Furthermore, Professor Andrés-Aucejo highlights the need to undertake tax policies on the mobilisation of human resources, international tax cooperation and global tax governance, which lead to more modern, progressive, efficient and digitalised tax systems, with a social focus towards *“the analysis and development of equitable, redistributive and fair tax systems.”* (p. 350)

Lastly, and no less important, we come to the part where the author Tylchyk, professor of Administrative and Criminal Law at the University of the State Tax Service (STS) of Ukraine, analyses the importance of mediation as an alternative method of conflict resolution to be established in the citizen-administration relationship in the current situation of Ukraine that brings it closer to the requirements for its incorporation into the EU. To this end, the author makes an interesting presentation on the European and Ukrainian regulatory framework in the field of mediation as an “Alternative Dispute Resolution ” (ADR) and proposes *“a procedure for applying mediation to a specialised thematic area and limiting the discretion of the public authorities”* in order to avoid the risk of corruption in the civil service. Likewise, the importance of guaranteeing the participation of citizen associations and preparing them for interaction with the authorities, especially with local autonomous governments, as mediators between the parties is considered. (p.380)

In conclusion, there is no doubt that this work has more than achieved its goal, already made clear in its presentation by Dr González Beilfuss, director of the TransJus Institute: *“We hope that it is of interest to the reader and contributes to a deeper understanding.” broader than what can naturally be offered from a single discipline.*” Well, it is only fitting to congratulate the authors for their contributions, which were presented with great clarity and selected content. Finally, all that remains is to encourage its reading for anyone interested in expanding their knowledge through the prism of multidisciplinary and with rigorous arguments about the current international situation that worries the entire world.



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