



EUROPEAN/GLOBAL CONFERENCE

International tax cooperation. UN last trends

International tax cooperation

UN LAST TRENDS

1. LEGAL FRAMEWORK

2. POLICY/RULE MAKING POLICIES:

- ▶ - A) Framework convention on international tax cooperation
- ▶ - B) Intergovernmental committee

3. PROPOSALS

4. A NEW GLOBAL TAX ORDER

5. PRIMARY LEGAL ROLE OF THE UNITED NATIONS IN INTERNATIONAL COOPERATION

6. STATE OF THE ART

6. FINAL REMARKS

International tax cooperation

1. Legal Framework

**SECOND COMMISSION
UNITED NATIONS (23-11-2022)
RESOLUTION
A/C.2/77/L11/Rev 1**



**GENERAL ASSEMBLY
UNITED NATIONS (29-12-2022)
RESOLUTION
A/RES/77/441**

REPORT GENERAL SECRETARY UNITED NATIONS A/78/235

**SECOND COMMISSION
UNITED NATIONS (15-11-2023)
RESOLUTION
A/C.2/77/L11/Rev 1- /78//459/Add. 8, de 7
de diciembre de 2023**



**GENERAL ASSEMBLY
UNITED NATIONS
RESOLUTION
A/RES/78/235 de 28 de diciembre**

A/AC. 295/2024/1, de 24 de febrero

International tax cooperation

UN LAST TRENDS

2. Policy/Rule making

FRAMEWORK
CONVENTION

on INTERNATIONAL TAX COOPERATION

PROTOCOLS

A) UN Resolutions Nov/Dec. 2022:

Framework Agreement or Instrument

B) Report General Secret. A/78/235:

- Multilateral Convention
- Framework Agreement/convention
- International Agenda

C) UN Resolutions Nov 2023:

Framework Convention

International tax cooperation

UN LAST TRENDS

- ▶ OUR PROPOSAL:

- ▶ THE INTERNATIONAL TAX COOPERATION, TRADE AND GLOBAL TAX GOVERNANCE, FRAMEWORK AGREEMENT. A PROPOSAL

- ▶ +

- ▶ Protocols

- ▶ Source: Review of International and European Economic Law, www.rieel.com N. 1, N. 2, N. 3

International tax cooperation

UN LAST TRENDS

2. Policy/Rule making

INTERGOVERNMENTAL
COMMISSION
(open
composition)

A)

**UN Resolutions
Nov/Dec. 2022**

B)

**UN Resolutions Nov
2023**

International tax cooperation

UN LAST TRENDS

- ▶ **OUR PROPOSAL:**

- ▶ **THE INTERNATIONAL TAX ORGANIZATION
FOUNDATIONAL AGREEMENT. A PROPOSAL**

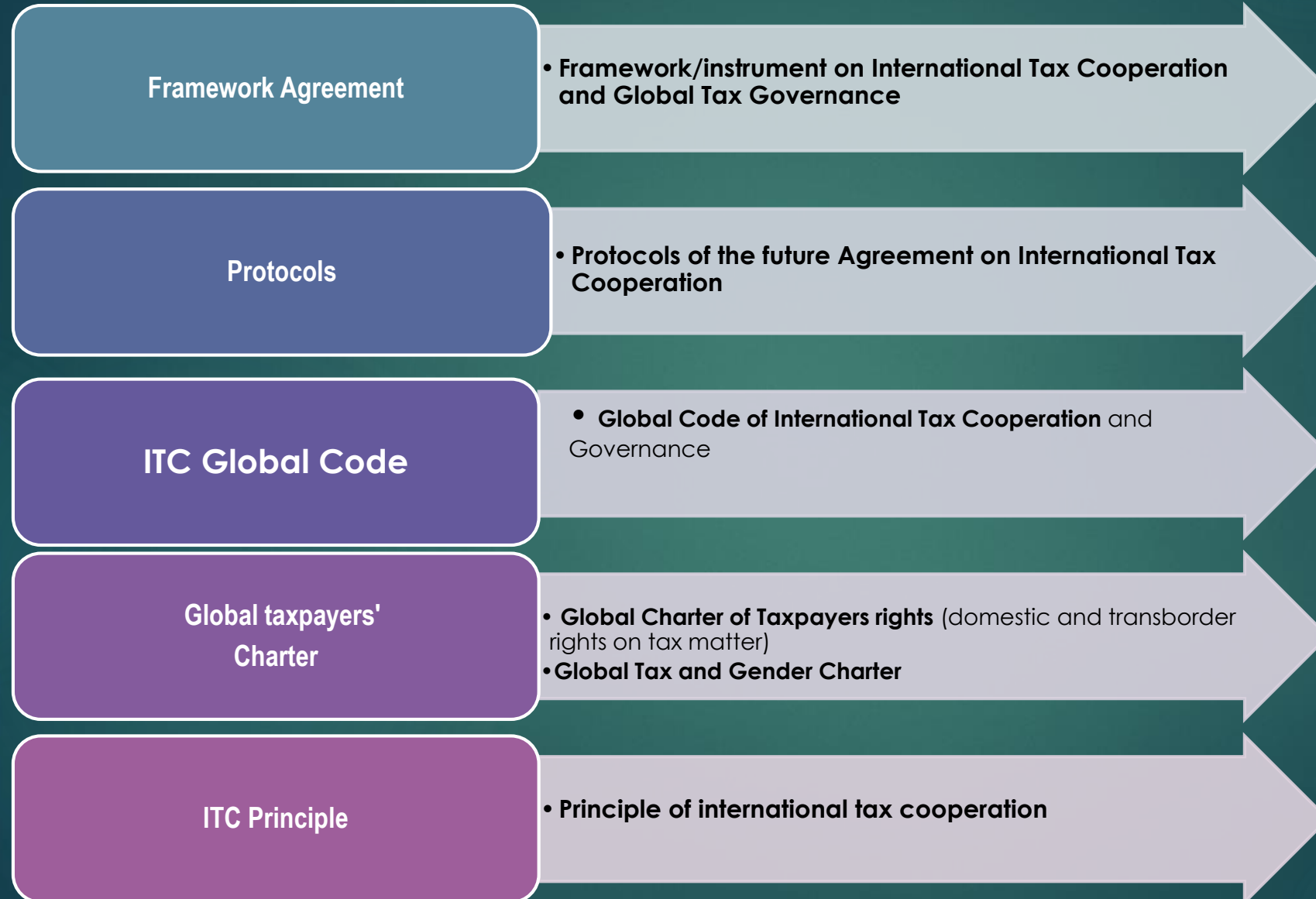
- ▶ Source: Review of International and European Economic Law, www.rieel.com N. 4

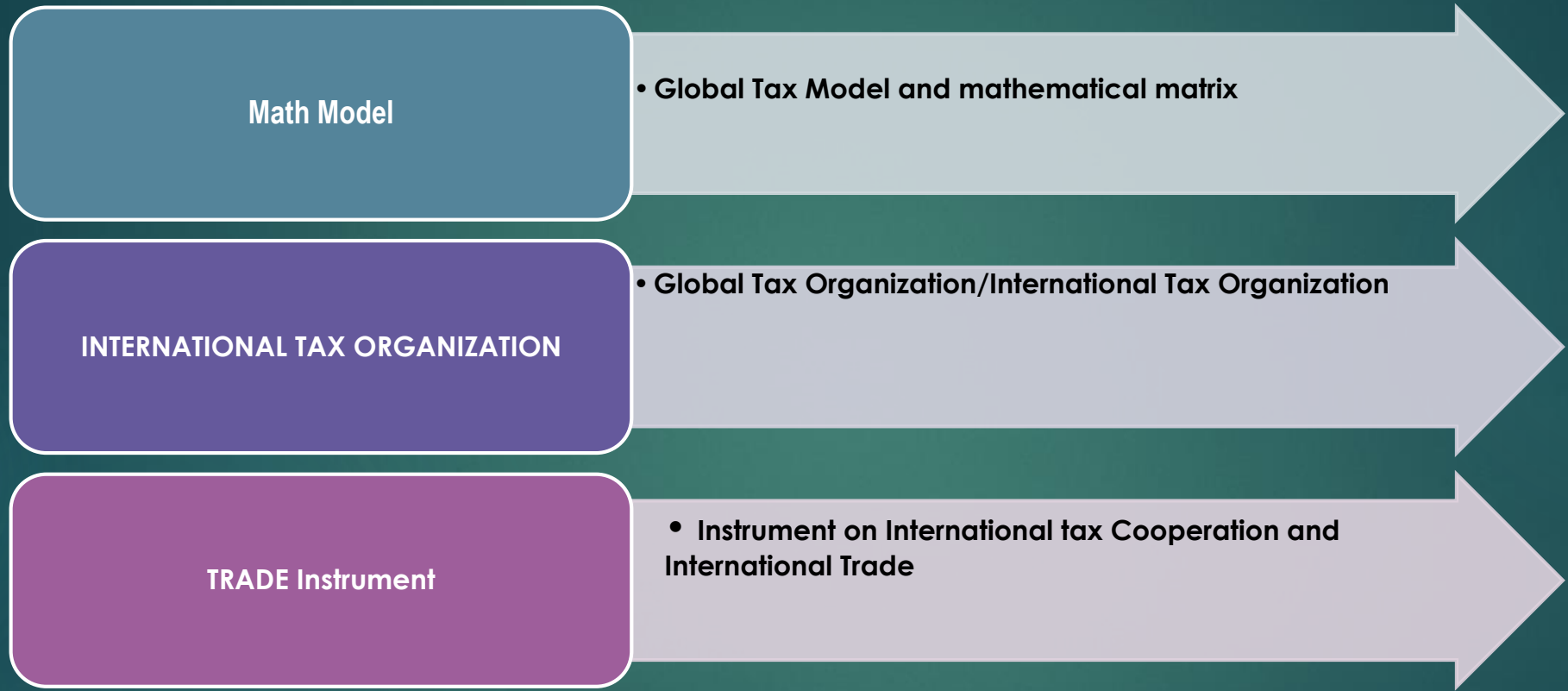
A NEW GLOBAL TAX ORDER



Source:
www.rieel.com, n. 3

▶ A NEW GLOBAL TAX ORDER





Source: www.rieel.com n. 3

A NEW GLOBAL TAX ORDER. THE PROTOCOLS- A Proposal

- ▶ PROTOCOL TO **FIGHT AGAINST INTERNATIONAL TAX FRAUD AND** INTERNATIONAL JUDICIAL COOPERATION
- ▶ PROTOCOL FOR THE INTERNATIONAL TAX COOPERATION ON **TAX LITIGATION TRANSBORDER MATTERS** (MAPS/ SETTLEMENTS & ADR).
- ▶ 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.**
- ▶ PROTOCOL FOR THE INTERNATIONAL TAX COOPERATION ON **ENVIRONMENTAL TAXATION AND EXTRACTIVE SECTOR.**
- ▶ 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 DISCIPLINE
- ▶ PROTOCOL FOR INTERNATIONAL TAX COOPERATION AND GLOBAL TAX GOVERNANCE, GOOD GOVERNMENT, **GLOBAL TAX COMPLIANCE POLICIES, MORALITY AND TAX EDUCATION.**
- ▶ Source: www.rieel.com, n. 3

International tax cooperation

UN LAST TRENDS

- ▶ As of the end of 2022, there were **97** countries in the United Nations in favour of the agreement or instrument.
- ▶ By the end of 2023, **125** UN countries had voted in favour of the Marco Convention.
- ▶ INCREASE: In one year the number of countries in favour of the new Framework Convention has increased by over 25%.
- ▶ Among these countries, CHINA and INDIA stand out as powers favourable to international tax cooperation.

▶ FINAL REMARKS

- ▶ The new United Nations Resolutions on effective and inclusive tax cooperation within the United Nations (issued as of November 23rd, 2022), means the most important step in the global history of international tax cooperation from the beginning of its origins to the present, as well as a turning point in the approach and perspectives of the new design of international tax cooperation relations (www.rieel.com, n. 4).
- ▶ The new trends of the United Nations all open a new horizon for the construction of the new global architecture of international tax cooperation, trade and global tax governance, relations between the World States, toward a new global tax order (www.rieel.com, n. 3). Following our previous investigations, the creation of a new “Framework Agreement” (and protocols), and a new “International Tax Organization” (beyond a mere intergovernmental cooperation committee), are crucial instruments towards a new Global Tax Order, which should be increased with a set of tax policies and tax regulations oriented to this new Global Tax Order (www.rieel.com, n. 4).
- ▶ In this new scenario, the way is paved towards institutionalized tax cooperation under the umbrella of the United Nations, with the collaboration of other international organizations and interested parties. The aim is to carry out systematized, globalized and holistic international tax cooperation (which includes, in addition to tax administrative cooperation, gender issues, the environment, digital economy and transfer pricing, ADR, etc.), in line with the previous publications on the subject: a) “International Tax Cooperation, trade and Global Tax Governance Framework Agreement. A proposal” (www.rieel.com n. 1 and n.2), The International Tax Organization. A proposal (www.rieel.com, n. 3).

In this new scenario, the United Nations plays a key primary legal role due to all the factors we point out in our study titled “The Primary Legal Role of the United Nations in International Tax Cooperation (*Revista de Educación y Derecho*, 2020, online).

International tax cooperation and global tax governance are key pillars for sustainable development, as well as for achieving the main objectives and goals of the United Nations 2030 Agenda and other sustainable agendas such as the Addis Ababa Action Agenda, the Monterrey Agenda and the Doha Declaration, etc, as we have also had the opportunity to defend it in previous publications and projects (*Education and Law Review*, 2020, etc.).

This new trend encourages seeking international tax cooperation channels also in harmony to eliminate international tax avoidance and evasion, the fight against fraud involving the transfer of illicit capital and the international underground economy.

Globalized international tax cooperation represents a very positive balance for the States of the world, not only for the least developed ones but also for the developed ones. International tax cooperation makes it possible to improve very important problems such as illegal international migration, international tax fraud, the improvement of international trade routes, etc. Without a doubt, the balance is highly positive in a globalized world.

International tax cooperation

UN LAST TRENDS

▶ THANKS

- ▶ Eva Andrés-Aucejo
- ▶ Full Professor of Financial and Tax Law at the **University of Barcelona**
- ▶ eandres@ub.edu

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INTERNATIONAL TAX COOPERATION –“UNITED NATIONS” LAST TRENDS–

A new FRAMEWORK AGREEMENT
ON INTERNATIONAL TAX
COOPERATION & PROTOCOLS

A new INTERNATIONAL TAX
ORGANIZATION (ITO)

EUROPEAN/GLOBAL CONFERENCE

A new GLOBAL TAX ORDER



A/RES/77/441

A/RES/78/442 – Report A/78/235

Michael Lennard

Chair of the International Tax Cooperation
Committee of the United Nations



Marco Nicoli

Legal Vice Presidency of the World Bank;
former Senior Project Manager -WB-



Eva Andrés-Aucejo

Full Professor of Financial and Tax Law
University of Barcelona



Piergiorgio Valente

Chairman GTAP
Global Tax Advisers Platform



Massimiliano Sammarco

Fondatore Studio Legale tributario
internazionale Sammarco



Franco Roccatagliata

College of Europe, Brussels. Principal
administrator in DG TAXUD (Former).



Florian Köbler

President of the Union of Finance Europe



William Byrnes

Full Professor A&M Texas University



Antonella Lucarelli

Member of the European and International
Law Commission of the Rome. Lawyer.



Marcio Verdi

Executive Secretary CIAT



Julius Sen

Associate Director and Senior Advisor London
School of Economics... (LSE) enterprise



Miguel Ángel Mayo Martínez

Vice President “Union of Finance Europe”
GESTHA (Sind.Técnicos Ministerio Hacienda)



VENUE: UFFICIO DEL PARLAMENTO EUROPEO E LA RAPPRESENTANZA
DELLA COMMISSIONE EUROPEA. Rome. Italy DATE: February 23rd
2024. TIMETABLE: 15h-18h (Central European Time)

Organized by Institut Transjus of the Faculty of Law. UB Dir. E. Andrés-Aucejo





REVIEW OF INTERNATIONAL & EUROPEAN ECONOMIC LAW

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UFFICIO DEL PARLAMENTO EUROPEO IN ITALIA. ROME, ITALY
Palazzo Bonaparte. DATE: February 23rd 2024
Via Quattro Novembre, 149, 00187 Roma RM, Italia



INTERNATIONAL TAX COOPERATION -“UNITED NATIONS” LAST TRENDS-

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