

TRANSJUS

Institut de Recerca TransJus  
UNIVERSITAT DE BARCELONA



## INTERNATIONAL CONGRESS

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



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University of Barcelona

Venue: Faculty of Law. University of Barcelona

Thursday 24<sup>th</sup>, November, 2022

Friday, 25<sup>th</sup>, November, 2022

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

Organize:

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

National Scientific Committee	Internacional Scientific Committee
<p><b>Andrés-Aucejo, Eva.</b> Catedrática de Derecho Financiero y Tributario. Universidad de Barcelona. Miembro del Instituto Científico TransJus UB.</p> <p><b>Joana Abriesketa.</b> Professor of Public International Law of the University of Deusto. Spain.</p> <p><b>Bokobo, Susana.</b> Ex letrada del Tribunal Supremo de España. Profesora de Derecho tributario. Autora y Creadora Entrepreneur basada en Madrid, España.</p> <p><b>Checa González, Clemente.</b> Catedrático de Derecho Financiero y Tributario de la Universidad de Extremadura.</p> <p><b>Manuel Esteve Domingo.</b> Catedrático de Ingeniería Telemática de la Universidad Politécnica de Valencia (España).</p> <p><b>Fernández Pons, Xavier.</b> Profesor titular de Derecho Internacional Público. Universidad de Barcelona (*)</p> <p><b>Cristina García-Herrera Blanco.</b> Directora de Estudios del Instituto de Estudios Fiscales de Madrid. Profesora de Derecho Financiero en la Universidad Complutense de Madrid.</p> <p><b>Isabel García-Ovies Sanderes.</b> Catedrática de Derecho Financiero y Tributario. Universidad de Oviedo.</p> <p><b>González Beilfuss, Cristina.</b> Directora del Instituto de Recerca TransJus y catedrática de Derecho Internacional Privado de la Universidad de Barcelona (*).</p> <p><b>Olesti-Rayó, Andreu.</b> Catedrático de Derecho Internacional Público. Universidad de Barcelona (*).</p> <p><b>Pont Clemente, Joan Francesc.</b> Professor of Financial and Tax Law. University of Barcelona</p> <p><b>Remiro Brotons, A.</b> Catedrático Emérito de Derecho Internacional Público. Universidd Autónoma de Madrid.</p> <p><b>Tugores, Joan.</b> Catedrático de Economía Internacional. Facultad de Economía de la Universidad de Barcelona.</p> <p><b>Martín Queralt, Juan.</b> Catedrático de Derecho Financiero y Tributario de la Universidad de Valencia.</p> <p><b>Navarro, Mónica.</b> Profesora Titular de Derecho Civil. Universidad de Barcelona. Miembro Instituto TransJus UB (*).</p> <p><b>Yvonne Pavía.</b> Abogada. Socia. Administradora Concursal.</p>	<p><b>Owens, Jeffrey.</b> Director of the W.U. Global Tax Policy Center (WU GTPC) at the Institute for Austrian and International Tax Law W.U. (Vienna University of Economics and Business) Vienna, Austria.</p> <p><b>Lennard, Michael.</b> Chief, International Tax Cooperation Section Financing for Development Office UNITED NATIONS Dept. of Economic and Social Affairs. New York, USA.</p> <p><b>Byrnes, William.</b> Executive Professor of Texas A&amp;M University School of Law as well as an Affiliated Faculty member of the Texas A&amp;M University Energy Institute and a Research Affiliate of the Texas A&amp;M University Institute of Data Sciences. Texas. USA.</p> <p><b>Calijuri Sionara, Monica.</b> (PhD in Accounting, Sao Paulo University, and a B.A. in Economics). Lead Sector Specialist in tax administration at the InterAmerican Development Bank (IADB). USA</p> <p><b>Da Amicis, S. Don</b> B.A. Harvard; Professor. Georgetown University Law Center (International Business and investment. International Finance. International Trade &amp; Law). Georgetown University. Washington. United States.</p> <p><b>David Deputy.</b> Director of Strategic Development, Vertex, Inc. President Accounting Blockchain Coalition Adjunct professor, Texas A&amp;M Law School</p> <p><b>Hahn, Michael.</b> Professor. Managing Director, Institute of European and International Economic Law IEW. Director, World Trade Institute WTI. Universität Bern. <a href="http://www.wti.org">www.wti.org</a> Switzerland.</p> <p><b>Masbernat, Patricio.</b> Autonomous University of Chile   UA. Director of Research and Postgraduate. LL.M - Ph. D. Comparative Law. Chile.</p> <p><b>Mézang Akamba, Serge.</b> Expert/Delegate for the Economic and Financial Committee of the United Nations. United Nations, Second Committee, ECOSOC, New York, EE.UU. First Counselor, Cameroon Permanent Mission to the United Nations.</p> <p><b>Nicoli, Marco:</b> Legal Vice Presidency of the World Bank: former Senior Project Manager from the World Bank. Special officer of the Organization for Economic Cooperation and Development OECD</p> <p><b>Roccatagliata, Franco.</b> College of Europe. Brussels. Principal administrator in DG TAXUD (Former). Delegate of the EU Commission in various international tax committees (OECD-CFA, UN-DESA).</p>

International Congress Directors: Owens, Jeffrey; Andrés-Aucejo, Eva; González-Beilfuss, Cristina

# Program

## Thursday, November 24<sup>th</sup>, 2022

9.20-10.00

### PRESIDENTIAL TABLE

**Oriol AMAT SALAS**

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

**Joan GUÀRDIA OLMOS**

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

**Xavier PONS I RÀFOLS**

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

**Ángel RODRIGO HERNÁNDEZ**

Director of Law Department at Pompeu Fabra University and Professor of Public International Law at Pompeu Fabra University of Barcelona

**Cristina GONZÁLEZ BEILFUSS**

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

### INAUGURAL LESSONS

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

**Jeffrey OWENS**

Director of the W.U. Global Tax Policy Center (WU GTPC) at the Institute for Austrian and International Tax Law W.U. (Vienna University of Economics and Business) Vienna, Austria.

**Antonio REMIRO BROTONS**

Emeritus Professor of Public International Law at the Autonomous University of Madrid. He is a member of the European Academy of Sciences and Arts.

*Chair:*

**Ms.Srividhya RAGAVAN**

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

10.00-11.15

**ROUND TABLE – PANEL I**  
**GLOBAL ECONOMIC GOVERNANCE**

**Michael HAHN. Professor.** Managing Director, Institute of European and International Economic Law IEW. Director, World Trade Institute WTI. Universität Bern. [www.wti.org](http://www.wti.org) **Switzerland.**  
*World Trade and World Governance*

**Joan TUGORES i QUES**

Professor of the Department of Economic Theory at the University of Barcelona since 1977  
Dean of the Faculty of Economic and Business Sciences of the University of Barcelona (1994-1998)  
Rector of the University of Barcelona (2001-2005).  
*Vectors of Global Economic Governance*

**Blanca MORENO-DOBSON**

Director of the Center for Mediterranean Integration (CMI). United Nations Office for Project Services. Marseille. **France.**  
Former **World Bank** Lead Economist and Manager  
*The integration of the Mediterranean world in World Governance*

**Manuel ESTEVE DOMINGO**

Full Professor of Telematics Engineering at the Polytechnic University of Valencia (Spain). Director of the Cybersecurity Area and the University Master's Degree in Cybersecurity and Cyberintelligence at the Polytechnic University of Valencia. Professor at the "NATO Computer and Information Agency Academy".  
*Cybersecurity and Cyberintelligence applied to the Tax Administrations*

**Chair:**

**Cristina GARCÍA-HERRERA BLANCO**

Director of Research and Studies in the Institute for Fiscal Studies (Spanish Ministry of Finance).  
Associate professor of financial and tax law at *Universidad Complutense de Madrid.*

11.15-12.30

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

**Michael LENNARD**

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

**William BYRNES**

Executive Professor of Texas A&M University School of Law. Affiliated Faculty member of the Texas A&M University Energy Institute and a Research Affiliate of the Texas A&M University Institute of Data Sciences. **Texas. USA.**  
*Globalization, Digital Economy and International Transfer Pricing: the new trends*

**Eva ANDRÉS-AUCEJO**

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

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

**Monica CALIJURI SIONARA**

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

*Digitalization: Challenges for tax administrations to a global tax governance*

**Clemente CHECA GONZÁLEZ**

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

*Tax Governance, good government, and tax cooperation between States*

**Chair:**

**Joan Francesc PONT CLEMENTE**

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

12.30–14.00

**ROUND TABLE – PANEL III**

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

**Jordi BONET**

Professor of Public International Law. University of Barcelona

*Global social governance, a road ahead*

**Angel URQUIZU CAVALLÉ**

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

*Globalization and International Trade: The Asian empire*

**Xavier FERNÁNDEZ PONS**

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

*Towards a sustainable global trade*

**Natalia OLSON-URTECHO.**

Director of Government Projects. Pug&Play. United States of America

*Towards a good governance of bilateral and multilateral foreign investments*

**Chair:**

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

# Friday, November 25<sup>th</sup>, 2022

9.30-10.00

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

### **Franco ROCCATAGLIATA**

College of Europe. Brussels. Principal administrator in DG TAXUD (Former). Delegate of the EU Commission in various international tax committees (OECD-CFA, UN-DESA). Legal advisor at the International Department of the Italian Ministry of Finance (1984-1994) and as a tax inspector in local tax offices (1978-84).  
*The European Union Tax Agenda*

10.00–11.30

## **ROUND TABLE**

### **Esther BARBÉ**

Professor of Public International Law at the Autonomous University of Barcelona  
*Towards a stabilization framework for European governance*

### **Cesáreo RODRÍGUEZ-AGUILERA DE PRAT**

Professor of Political Science at the University of Barcelona.  
*The basis for a good political governance in the framework of the European Union*

### **Monica PRUISNOWSKA**

Visiting professor at the University of Barcelona, TransJus Institute, University of Barcelona  
*Governance and social economic policies of the European Union. A Poland view*

### **Andreu OLESTI-RAYO**

Professor of Public International Law at the University of Barcelona  
*Budget framework and precision clause of the European Union: Limits*

### **Joan PAGÉS I GALTÉS.**

Professor at the Rovira i Virgili University of Tarragona.  
*EU Next Generation Funds*

*Chair*

### **Susana BOKOBO**

Attorney General of The Supreme Court of Spain (former), and International Tax Lawyer, Professor, Author and Creative Entrepreneur based in Madrid, Spain.

14.00-14.30

## **CLAUSURA**

### **Patricio MASBERNAT**

Professor of Financial and Tax Law at the Tomas Aquino University. Chile

### **Juliana DA SILVEIRA**

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

12.00-15.00

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

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



**President: Franco ROCCATAGLIATA**

University: College of Europe. Brussels  
Principal administrator in DG TAXUD (Former). Delegate of the EU Commission in various international tax committees (OECD-CFA, UN-DESA). Legal advisor at the International Department of the Italian Ministry of Finance (1984-1994) and as a tax inspector in local tax Offices (1978-1984).

**Secretary: Isabel GARCÍA-OVÍES SANDERESES**

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

**Vocal: Clemente CHECA GONZÁLEZ**

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

**Doctorando: [Nathan Godts](#)**

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

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

**Director: [Eva Andrés-Aucejo](#)**

Professor of Financial and Tax Law. University of Barcelona. Extraordinary award in both *Ph.D. in Law* and in *Law Degree. Economic Sciences and Business Degree*. Researcher and consultant of the Global Forum on Law, Justice and Development of the World Bank. Stakeholder of the United Nations International Tax Committee (2019-22). Director of the *Education and Law Review* (WoS JCR & SCOPUS). Director of the Excellence Network INTAXCOOP&GOV: "The Global Observatory on Tax Agencies". Visiting researcher at Harvard University, European University Institute, Università 'La Sapienza', Università di Firenze, di Bologna; IBFD; London School of Economics, Leeds University (UK), Georgetown University (Washington, DC), the World Bank (Washington).