

# “Policy-making on International Economic Law Conference”

Toward a new Global Tax Treaty on International Tax Cooperation and Global Tax Governance (II Preparatory work)



**Global Tax Policy Seminar 2021**

**Barcelona**

**University of Barcelona- Faculty of Law (New Building)- Aula María Soteras (A-414)**

**September 30<sup>th</sup> 2021**

**Organized by:**

- \* GLOBAL TAX POLICY CENTER OF VIENNA. WU
- \* EXCELLENCE NETWORK DER-2018 INTAXCO-OP&GOV: GLOBAL TAX AGENCIES EXCELLENCE NETWORK DER 2017-90874-REDT GOTA-INTAXCOOP & GOV: THE GLOBAL OBSERVATORY ON TAX AGENCIES: TOWARDS INTERNATIONAL TAX COOPERATION AND GLOBAL GOVERNANCE
- \* PROJECT: EUROFUTURUM – PGC1028-094489-B100

**Eva Andrés Aucejo** – Professor of Financial and Tax Law – World Bank Consultant – HCBM Project/OECD Director of Excellence Network Der-2017 INTAXCO-OP&GOV

**Andreu Olesti Rayo** – Professor of Public International Law (EU Law. PROJECT: EUROFUTURUM PGC1028-094489-B100. Consolidated Group: DIDUE- 2017 SGR1371

# Program

## September 30<sup>th</sup> 2021

09.00-09.30 WELCOME

XAVIER PONS I RÀFOLS/ JOSEP BALLVÉ

*Professor of Public International Law. Dean of the Faculty of Law. University of Barcelona/  
Professor of Political Sciences. Vice Dean of the Faculty of Law. University of Barcelona*

MONICA CALIJURI SIONARA

*Inter-American Development Bank*

ANDREU OLESTI RAYO

*Professor of Public International Law (EU Law). University of Barcelona*

MARINA SOLE

*Professor of Financial Economy of the University of Barcelona. General Secretary of the University of Barcelona*

09.30-10.30

### PANEL I

#### THE CODIFICATION AND THE PROGRESSIVE DEVELOPMENT OF THE INTERNATIONAL LAW IN THE ECONOMIC AND SOCIAL FIELDS

The Codification and the Progressive Development of the International Economic Law at the XXI Century attending the extension of the Economic International Law

ANTONIO REMIRO BROTONS

*Professor of Public International Law. Autonomous University of Madrid*

Toward a new treaty on “International Tax Cooperation and Global Tax Governance” (*// preparatory work*)

EVA ANDRÉS AUCEJO

*Professor of Tax Law. University of Barcelona*

The Codification of International Environmental Law: The Process “Towards a Global Pact for the Environment”

JOSÉ JUSTE RUIZ

*Professor of Public International Law. University of Valencia*

*Chair:*

XAVIER FERNÁNDEZ PONS

*Professor of Public International Law. University of Barcelona*

10.30-11.00 **Coffee Break**

11.00-12.00 **PANEL II  
UNITED NATIONS AND SUSTAINABLE DEVELOPMENT**

The Sustainable Development as a “Purpose” of the United Nations  
ÁNGEL RODRIGO  
*Professor of Public International Law. Pompeu Fabra University of Barcelona*

The Sustainable Development in the Trade Treaties  
XAVIER FERNÁNDEZ PONS  
*Professor of Public International Law. University of Barcelona*

A systemic approach to a Sustainable Social and Economic Recovery  
MARCO NICOLI  
*Special Advisor to the Director OECD-DEV and Former Project Manager at World Bank Legal Vice-Presidency*

Domestic Public Resources: implications for sustainable development. Progressivity and Equality.  
JOAN FRANCESC PONT CLEMENTE  
*Professor of Tax Law. University of Barcelona*

*Chair:*  
ANDREU OLESTI. *Professor of Public International Law (EU Law). University of Barcelona*

12.00-13.00 **PANEL III  
THE INTERNATIONAL ECONOMIC ORGANIZATIONS: CONCERNS AND CHALLENGES**

The World Trade Organization, Russia and the New Chinese Belt and Road Initiative  
ROMUALDO BERMEJO GARCÍA  
*Professor of Public International Law. University of León*

Multilateralism and international organizations  
ANNA BADÍA MARTÍ  
*Professor of Public International Law. University of Barcelona*

The Economic UN International Organizations: Bretton Woods  
LAURA HUICI SANCHO  
*Professor of Public International Law. University of Barcelona*

*Chair:* EVA ANDRÉS. *About a new International Organization on International Tax Cooperation and Global Tax Governance*

13.00-13.15 PANEL IV-

Presentation of the new Scientific Journal:

[Review of International and European Economic Law](#)

Open Journal System (OJS 3)- [www.rieel.com](http://www.rieel.com)

President of the Directive Board: Jeffrey Owens.

Directors: Eva Andrés Aucejo and Andreu Olesti Rayo

By:

**Antonio Remiro Brotons.** Professor of Public International Law ("Directive board" member)

13.15-13.30

PANEL V.-

Presentation of the BOOK: "GLOBAL TAX GOVERNANCE:

*Taxation on Digital Economy, Transfer Pricing and Litigation in Tax Matters*

*(MAPs + ADR) Tax P Tax Policies for Global Sustainability. Ongoing U.N. 2030*

*(SDG) and Addis Ababa Action Agendas*

THOMSON REUTERS editor 2021

**Directors:**

**Jeffrey Owens.** Director of the WU Institute for Austrian and International Tax Law.

**Eva Andrés-Aucejo.** Professor of the Financial and Tax Policy. University of Barcelona

**Marco Nicoli.** Special Advisor to the Director OECD-DEV and Former Project Manager at World Bank Legal Vice-Presidency

**Julius Sen.** Associate Director and Senior Programme Advisor, LSE Enterprise

**Andreu Olesti.** Professor of the International Public Law. University of Barcelona

**Juan López.** Directorate-General for Taxation and Customs. Taxud, European Commission

**Joao Félix Nogueira.** International Bureau of Fiscal Documentation

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**Cristina García-Herrera Blanco.** Professor of Tax Law. Complutense University of Madrid.

Director of the Fiscal Studies Institute. Madrid.

**Piergiorgio Valente.** President of the CFE Tax Advisers Europe. Link Campus University.

**Monica Calijuri Sionara.** *Inter-American Development Bank*  
**David Deputy.** *Director-Strategic Development & Emerging Markets. Vertex Inc.*  
**George Salis.** *Principal Economist & Tax Policy Advisor. Chief Tax Office. Vertex Inc.*  
**Susana Bokobo.** *Vice Chair Commission on Taxation. International Chamber of Commerce*  
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**Juan J. Hinojosa.** *Full Professor of Financial and Tax Law. University of Malaga. Spain*  
**Jorge Marcelino J.** *Ph.D. in Law and Political Science at Barcelona University.*  
**Valente Valente.** *Advocate. Valente Associati GEB Partners.*  
**Mario Pires.** *Consultant of Kreston Iberaudit and CIAT professor*  
**Mari Cruz Barreiros.** *Professor of Tax and Financial Law. University of Vigo.*  
**Nathan Gohts.** *University of Barcelona*

13:305-14:00 CLOSURE

JUAN MARTÍN QUERALT/ GERMÁN ORÓN MORATAL

*Professor of Tax Law. University of Valencia. Lawyer/ Professor of Tax Law. University Jaume I of Castellón*

CRISTINA GARCÍA-HERRERA BLANCO

*Professor of Tax Law. Complutense University of Madrid. Studies Director of the Fiscal Studies Institute. Madrid. Coordinator member of the EXCELLENCE NETWORK: DER 2017-90874-REDT (G.O.T.A-INTAXCOOP&GOV): The Global Observatory on Tax Agencies: towards the International Administrative Cooperation and Global Tax Governance.*

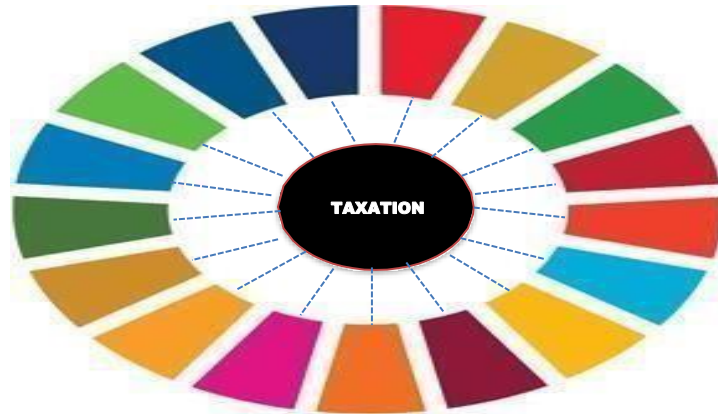
*Conference developed in the framework of the International Project:*

TAXATION AND SUSTAINABLE DEVELOPMENT GOALS **I n t e r n a t i o n a l P r o j e c t** (TAXATION&SDG): "Policy-making on <Taxation>, <International Tax Cooperation> and <Global Tax Governance> as main financial sources for Global Sustainability (SDG 2030 UN & A. ABABA A. Agendas)

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 United Nations, the CIAT and the Fiscal Studies Institute of the Spanish Financial Minister.



TAXATION AND SUSTAINABLE DEVELOPMENT GOALS **Project** (TAXATION&SDG):  
"Policy-making on <Taxation>, <International Tax Cooperation> and <Global Tax Governance> as main financialsources for Global Sustainability (SDG 2030 UN & A. ABABA A. Agendas)



**DIRECTORS:**

*Jeffrey Owens*

Director of WU Global Tax Policy Center. Vienna

*Michael Lennard*

Secretary of UN Tax Committee. New York

*Eva Andrés*

Professor of Tax Law. UB

**PRINCIPAL INVESTIGATOR:**
















Eva Andrés

WB/OECD HCBM Project, Consultant

**SCIENTIFIC COMMITTEE:** J. Owens, M. Lennard, E. Andrés, M. Nicoli, J. Sen, S. Bokobo, M. Callijuri, C. García-Herrera, S. Díaz de Serralde



With the cooperation of some representative members from the following International Organizations, Universities and Companies:

<p><b>United Nations -International Tax Cooperation</b></p>  <p>UNITED NATIONS</p>	<p><b>International Monetary Fund</b></p> 
<p><b>Inter-American Development Bank</b></p> 	<p><b>Organisation for Economic Co-operation and Development</b></p> 
<p><b>European Commission</b></p>  <p><b>Taxation</b></p>	<p><b>Institute for Austrian and International Tax Law</b></p> 
<p><b>The World Bank</b></p>  <p>WORLD BANK</p>	<p><b>Inter-American Center of Tax Administrations</b></p> 
<p><b>Confédération Fiscale Européenne</b></p> 	<p><b>Instituto de Estudios Fiscales</b></p> 
<p><b>Central Liaison Office, The Netherlands</b></p>  <p>Belastingdienst</p>	<p><b>LSE</b></p> <p>THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE</p>
<p><b>International Bureau of Fiscal Documentation</b></p> 	<p><b>Harvard Kennedy School</b></p> 
<p><b>Asociación Española de Asesores Fiscales</b></p> 	<p><b>Texas A&amp;M University</b></p> 
<p><b>UNIVERSITIES:</b></p> <p>University of Barcelona, Autonomus University of Barcelona, University of Valencia, Bocconi University, Università degli Studi di Firenze, University of St. Gallen (Switzerland) etc.</p>	<p><b>COMPANIES</b></p> <p>Vertex Company, Factor Energía,</p>