

GLOBAL TAX SYMPOSIUM 2021



Steering Committee



Mission and vision of the Global Tax Symposia

The mission of the Global Tax Symposia (GTS) is to be an interdisciplinary mobile research platform on fundamental issues of international and comparative taxation. It is grounded in the belief that crossing African, American, Asian-Pacific and European perspectives is beneficial to all participants, especially in the current political and economic global context. It aims to offer young researchers and experienced scholars a forum in which to discuss five to six papers every year in different cities on all continents. Each paper is discussed by an interdisciplinary and intercontinental panel whose members are leading tax academics, tax practitioners, tax officials and tax policymakers.

The following 22 institutions from all continents support the initiative: Universidad Torcuato Di Tella (Argentina), University of Melbourne and UNSW Sydney (Australia), University of Louvain (Belgium), University of São Paulo (Brazil), McGill University (Canada), Wuhan University (People's Republic of China), Sorbonne Law School (France), University of Münster (Germany), Meiji University (Japan), National Institute of Public Finance and Policy (India), Gajah Mada University (Indonesia), Universidad Nacional Autónoma de México (Mexico), Leiden University and ERC funded project GLOBTAXGOV (The Netherlands), University of Auckland (New Zealand), King Saud University (Kingdom of Saudi Arabia), University of Seoul (South Korea), Moscow State University (Russian Federation), University of Pretoria (South Africa), Stockholm University (Sweden), Koç University, (Turkey) London School of Economics (United Kingdom), and New York University (United States of America).

The First and Second Editions of the Global Tax Symposia were held at the London School of Economics and Louvain University in 2019 and 2020, respectively. All paper presentations and videos of both symposia are available here: [2019](#) and [2020](#). The 2021 Global Tax Symposium is organized by Assoc. Prof. Irma Mosquera Valderrama (University of Leiden – GLOBTAXGOV), Prof. Edoardo Traversa (UCLouvain), Prof. Miranda Stewart (University of Melbourne), Assistant Prof. Suranjali Tandon. (National Institute of Public Finance and Policy India), Assoc.-Prof. Eduardo Baistrocchi (London School of Economics).

The Scope: Global Awareness

To assess worldwide tax developments in the past ten years and the future, the framework should encompass the term 'global awareness'. The number and diversity of stakeholders involved in international tax discussions has expanded and this, in turn, has enabled the arena to include new perspectives on taxation. The field has also witnessed major international reactions towards tax controversies that used to be dealt with in national and private meetings as well as the courts. Most recently, concerns have grown about the impact of tax measures around the world during and after the COVID-19 pandemic.

Endeavours have also been made towards expanding international tax legislation, to move forward with the introduction of tax standards to align national tax systems with each other and to develop new approaches to international tax. This is not new for those who have been engaged with the international tax programmes of the Organisation for Economic Cooperation and Development (OECD) and the United Nations (UN), but there are increasing concerns regarding processes of transparency, legitimacy and global governance in international taxation. Governments seem to be open to discuss and adopt new commitments to tax matters, despite showing some resistance to providing complete reformulations of tax policy.

In this Global Tax Symposium 2021, we seek to explore what will be required to achieve a new balance in international taxation, in addressing tax challenges enhanced by globalisation, including economic integration, competition for capital by countries, and the digitalisation of business models. We also need to solve pragmatic tax concerns whose immediate effects impinge on countries' populations at large, namely, the fundamental role of taxation in raising sufficient public revenues and addressing redistribution. With this conundrum in mind, the aim is to start at the base of what is supporting the structuring of taxes, which ultimately focuses on the people being governed and an equitable distribution of wealth around the world.

In this context, the Global Tax Symposium 2021 addresses topics on principled, theoretical or pragmatic issues connected to international taxation and development, including responding to the COVID-19 pandemic or addressing a country's controversial policy or development issue that has been solved creatively through taxes.

The sessions in the 2021 Global Tax Symposium 2021 will combine academic papers and panel discussions including the participation of government officials from ministries of finance and tax agencies, academics, tax practitioners, and researchers in different disciplines on taxation from all continents.

Information and registration:

Link to registration <https://www.formdesk.com/universiteitleiden/registration-gts-2021>

Scientific contact: GLOBTAXGOV@law.leidenuniv.nl - i.j.mosquera.valderrama@law.leidenuniv.nl

PROGRAMME

	Leiden – CET (Europe/ Africa)	Melbourne (Asia Pacific)	New York (Americas)	New Delhi (South Asia)	Presenters
Wednesday 8, December – Morning Programme (Leiden University time)					
Paper 1	Chair: Miranda Stewart				
Main presentation	08:30	18:30	02:30	13:00	<i>The Future of international Taxation under the 2020s Compromise</i> Craig Elliffe, University of Auckland, New Zealand
Discussion	08:50	18:50	02:50	13:20	Discussants: <ul style="list-style-type: none"> • Thomas Rixen, Freie Universität Berlin, Germany. • Irma Mosquera/Dirk Broekhuijsen, Leiden University, The Netherlands
Q&A	09:20	19:20	03:20	13:50	
Paper 2	Chair: Edoardo Traversa				
Main presentation	09:30	19:30	03:30	14:00	<i>Tax Policy for the future of developing countries: The synergies between COVID-19 and Automation</i> Afton Titus, University of Cape Town, South Africa
Discussion	9:50	19:50	03:50	14:20	Discussants: <ul style="list-style-type: none"> • Ana Paula Dourado, Lisbon University, Portugal • Rex Arendsen, Leiden University
Q&A	10:20	20:20	04:20	14:50	
<i>10-minute break</i>	10:30	20:30	04:30	15:00	
Paper 3	Chair: Eduardo Baistrocchi				
Main presentation	10:40	20:40	04:40	15:10	<i>Global Minimum Tax</i> Suranjali Tandon, National Institute of Public Finance and Policy, India
Discussion	11:00	21:00	05:00	15:30	Discussants: <ul style="list-style-type: none"> • Joachim Englisch, University of Münster, Germany • Cory Hillier International Monetary Fund
Q&A	11:30	21:30	05:30	16:00	
Paper 4	Chair: Irma Mosquera				
Main presentation	11:40	21:40	05:40	16:10	<i>Trust, tax administration and State aid</i>

					<i>Stephen Daly</i>
Discussion	12:10	22:10	06:10	16:40	Discussants: <ul style="list-style-type: none"> • Hans Gribnau, Leiden University and Tilburg University • David Hummel, Leipzig University and Legal secretary at the European Court of Justice at the cabinet of advocate general Juliane Kokott.
Q&A	12:40	22:40	06:40	17:10	
Closure of the first day sessions	12:50	22:50	06:50	17:20	Benjamin Angel, Director. Directorate 'Direct taxation, tax coordination, economic analysis and evaluation. EU Commission
Thursday 9, December - Afternoon (Leiden University time)					
Paper 5	Chair: Suranjali Tandon				
Main presentation	14:30	0:30	8:30	19:00	<i>Is the Latam tax system a failure?</i> Daniel Artana, Universidad Torcuato Di Tella, Argentina
Discussion	14:50	0:50	8:50	19:20	Discussants: <ul style="list-style-type: none"> • Michael Keen, Former International Monetary Fund • Allison Christians McGill University
Q&A	15:20	1:20	9:20	19:50	
Paper 6	Chair: Irma Mosquera				
Main presentation	15:30	1:30	9:30	20:00	<i>Who should tax multinationals?</i> Vincent Arel-Bundock, Université de Montréal, Canada
Discussion	15:50	1:50	9:50	20:20	Discussants: <ul style="list-style-type: none"> • Mitchell Kane, New York University, the United States • Peter Hongler St. Gallen University, Switzerland.
Q&A	16:20	2:20	10:20	20:50	
<i>10-minute break</i>	16:30	2:30	10:30	21:00	
Book Launch	Chair: Eduardo Baistrocchi				
<i>Taxation, International Cooperation and the 2030 Sustainable Development Agenda</i> Irma Mosquera, Dries Lesage and Wouter Lips. United Nations	16:40	2:40	10:40	21:10	Book launch by UNDP (t.b.c.)

University Series on Regionalism Springer Publications					
<i>Base Erosion and Profit Shifting: A Blueprint for Africa's Response</i> Annet Wanyana Oguttu IBFD Publications	17:00	3:00	11:00	21:30	Book Launch by Marcio Verdi, Executive Secretary of the Inter-American Center of Tax Administrations – CIAT and currently Chair of the Network of Tax Organizations – NTO.
Closing Panel	Chair: Irma Mosquera				
Are we heading towards an international tax regime fit for the 21st Century?	17:20	3:20	11:20	21:50	<ul style="list-style-type: none"> • David Bradbury Organization for Economic Policy and Development OECD • Marlene Parker Chief, Tax Counsel Legislation, Treaties and International Tax Matters, Tax Administration Jamaica, Member of the UN Committee of Experts on International Cooperation in Tax Matters • Daan Vreeman International Taxation Acting Head of Unit, Ministry of Finance, the Netherlands • Lilian V. Faulhaber Georgetown University Law Center • Rasmi Ranjan Das-competent authority, India and member of the OECD inclusive framework • Annet Wanyana Oguttu. University of Pretoria, South Africa and Member UN FACTI Panel. • Wei Xiong, Law School, Wuhan University, China. • Anthony Munanda, ATAF Technical Advisor: International Taxation (t.b.c.)
Symposium Closes	18:30	4:30	12:30	23:00	

