

## **Editorial: AN EFFECTIVE AND INCLUSIVE INTERNATIONAL TAX COOPERATION & TAX ADMINISTRATIONS 3.0**



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Starting this editorial in Issue 04 of 2023, we express our happiness, enthusiasm, and congratulations for the United Nations' recent resolutions and report aimed at improving efficient and effective international tax cooperation within the framework of the United Nations.

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***Toward a new international tax organization and a new framework agreement on international tax cooperation in the United Nations***

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We sincerely congratulate the Second Committee of the UN General Assembly for passing Resolution A/C.2/77/L.11/Rev.1 (November 23<sup>rd</sup>, 2022) and its panellist, the Nigerian speaker, who represented the African countries. We also extend our congratulations to the United Nations General Assembly plenary session for approving Resolution A/RES/77/441 on December 30<sup>th</sup>, 2022. We would like to highlight the Secretary General of the United Nations, Mr. Antonio Guterres, for his important and courageous report A/78/358 (July 26<sup>th</sup>, 2023).

These actions, and those that may come in the future, pave the way for the most important era in the history of international tax cooperation relations.

The statement expresses a firm commitment to promoting an efficient and all-encompassing international tax collaboration to enhance living standards, boost GDP, curtail poverty, combat cross-border capital flight, generate domestic resources, and ultimately fund sustainable development in underdeveloped nations.

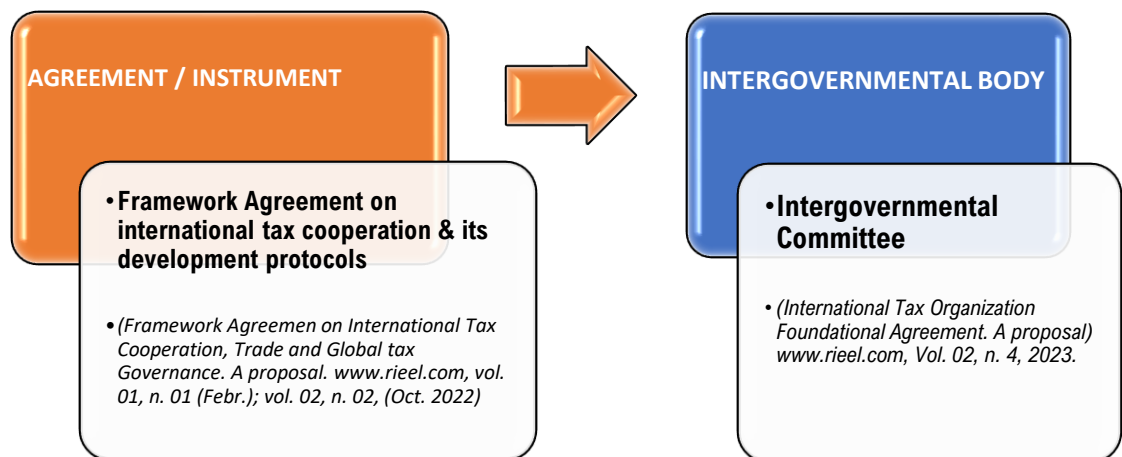
These actions have been approved to promote effective and inclusive international tax cooperation within the United Nations in cooperation with international organisations and stakeholders, which allow us to venture into a new paradigm of new tax international tax cooperation and relations, beginning a new era towards a new global architecture of international tax cooperation and governance relations in a globalised world, leading to a new global tax architecture.

We would like to congratulate the United Nations once again for taking direct action in response to our research on the importance of implementing new tax policies and regulations for international tax cooperation and global tax governance. We are thrilled to receive recognition from the United Nations for our research on the need for new tax measures and policymaking in international tax cooperation. It is an honour and a source of satisfaction for us that the United Nations is taking steps towards a new framework

agreement for international tax cooperation and towards a new intergovernmental tax organization. This honour is a great motivation for us to continue to work towards a new framework for the global architecture of international cooperation and governance relations.

In this editorial, we acknowledge and support the United Nations' efforts to implement transcendental measures that it has already recognized. The two most important measures are (1) the adoption of a new multilateral agreement/instrument for international tax cooperation, irrespective of its form and (2) the establishment of a new intergovernmental organization for international tax cooperation. We are eager for the United Nations to take action on these measures and begin the journey towards their implementation.

In this editorial, we endorse and support the United Nations' efforts to implement the transcendent measures it has already identified. The two most significant measures include: (1) Establishing a new framework agreement or instrument for international tax cooperation, regardless of its form. (2) Creating a new intergovernmental committee that focuses on international tax cooperation. We believe that by adopting these measures, the United Nations can take a significant step towards achieving its goals.



Namely:

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*I. A new Framework Agreement or Instrument on international tax cooperation and its development protocols.*

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United Nations resolutions A/C.2/77/L. 11/Rev.1 (November 24, 2022) and Resolution A/RES/77/441 (December 30, 2022) establish the possibility of creating a multilateral Agreement or Instrument on international tax cooperation.

*During the "international conference" held at UNIDROIT-ROME in 2018, we presented the first world model of a Framework Agreement on International Tax Cooperation, Trade, and Global Tax Governance. This was the initial preparatory work towards adopting the agreement as a treaty. Subsequently, we carried out additional preparatory work in 2021 and 2022. Since the first version of the framework agreement, we have proposed three options that could be considered for the adoption of the treaty from a procedural standpoint. These options include a multilateral convention, a framework agreement, or a programmatic declaration.<sup>2</sup>*

The Secretary General of the United Nations issued Report A/78/235 on July 26, 2023, which provides a procedural guideline for implementing a treaty. The report suggests three options: (a) A multilateral convention on tax, (b) A framework agreement on international tax cooperation, or (c) A framework for international tax cooperation.

The Secretary-General's report suggests the possibility of creating development protocols, which aligns with our previously stated beliefs<sup>3</sup>. Report A/78/235 supports our findings about the comprehensive nature of these treaties and the best approach to implement them. Further details on these aspects can be found in our work published in issue 04, 2023 edition of this Review of International and European Economic Law.<sup>4</sup>

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## *II. A special open-ended intergovernmental committee*

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In both Resolution A/C.2/77/L.11/Rev.1 and Resolution A/RES/77/441, it is stated that the Secretary-General will take forward the work related to the study of the complete legal framework and initiate efforts towards creating a new special open-ended intergovernmental committee led by the States.<sup>5</sup>

Although the type of intergovernmental organization to be established is not specified, we believe that a specialized agency (as per Article 59 of the UN Charter) should be created to form a "true" International Organization that is included in the United Nations system. To this end, we have prepared a proposal for a Founding Agreement to establish an international tax organization, which we have named the International Tax Organization.<sup>6</sup>

It is currently challenging to find a worldwide organization that focuses primarily on international taxation and tax cooperation. Therefore, it is crucial to establish an International Tax Organization (ITO) to tackle this issue. Although several international organizations exist, some within and some outside of the United Nations, some of them regulate issues that are less critical than global taxation and tax cooperation.

Regarding the procedure to adopt the new intergovernmental committee, we humbly consider that it is crucial to establish an international tax organization that is legitimate and authoritative with a legal personality. We do not see the point in establishing a new intergovernmental committee following the existing models such as the United Nations Tax Committee (UNTC), the Financial Accountability, Transparency and Integrity (FACTI) panel, the Task Force Agency, etc. These models lack the necessary authority to implement current regulations, formulate new treaties, recommendations, and instruments for international tax cooperation, and perform other essential functions. Hence, we have been working towards creating a comprehensive model of a new founding agreement that could serve as a basis for creating a new International Tax Organization.

In the review section of this issue – Review of International and European Economic Law, no. 4, Oct-Nov 2023 – we publish this proposed model of the new International Tax Organization Foundational Agreement. It has been recently presented and defended by Eva Andrés Aucejo at the international conference held at UNIDROIT Rome on 6<sup>th</sup> November 2023.<sup>7</sup>The primary goals of the new International Tax Organization (ITO) are to foster effective and inclusive international tax cooperation, apply existing treaties, regulations and instruments on related matters, and establish new treaties, recommendations, and instruments within the framework of global tax cooperation and governance. These efforts aim to develop a new architecture for global cooperation and international tax governance.

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### TAX ADMINISTRATIONS 3.0: THE DIGITALIZATION OF TAX ADMINISTRATIONS.

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It is worth mentioning that the Review of International and European Economic Law (Volume 02, Number 04, October-November 10th, 2023), which can be accessed at [www.rieel.com](http://www.rieel.com), has dedicated the remainder of its articles to an important topic related to governance and international tax cooperation.

This issue highlights the digitalization of tax administrations, including the use of artificial intelligence and cybersecurity, and how it affects global tax governance in a digitized world. This new era of tax administration, referred to as TAX ADMINISTRATION 3.0, is crucial for achieving effective global tax governance in a world that is rapidly becoming more globalized and technologically advanced. This new era of tax administration must adopt modern digital technologies while also safeguarding the rights of taxpayers fairly and inclusively.

The articles by the authors Mónica Calijuri, Pedro Colao, Alfredo Collosa, and Gabriel Alejandro Vadell undoubtedly give a good example of the macro environment that constitutes TAX ADMINISTRATION 3.0 as well as the set of challenges, issues, and proposals for the future. Namely:

- Mónica Calijuri Sionara: Revolutionizing Taxation: Tax Administration 3.0 is already here.
- Pedro Colao: Artificial Intelligence and Taxes. State of the Matter. Uncertainties and Paths to Follow.
- Alfredo Collosa. Tax administration 3.0. Can we move from a voluntary compliance model to one of compliance by design?
- Mario Pires Azuaje. Digitisation and/or digital transformation in the field of Tax Administration?
- Gabriel Alejandro Vadell. Tax Administration 3.0- The path to digital transformation in Argentina.

We refer to the reading of them while simultaneously postponing them until the next editorial of the Review of International and European Economy Law.

#### 1 NOTES:

1. **ANDRÉS-AUCEJO, Eva et alter (2023):** Review of international and European economic law, Vol. 2, N. 3, 2023 <https://www.rieel.com/index.php/rieel/article/view/33>
2. **FRAMEWORK AGREEMENT- PREPARATORY WORK N. 1 UNIDROIT. Rome** - International Meeting. (I Preparatory work). International Meeting (2018). The Framework Agreement on International Tax Cooperation and Global Tax Governance (and other Global Tax Policy Models ongoing UN 2030 & Addis Ababa Action Agendas). (I Preparatory Work). Capacity Building-POLICY MAKING: Global Tax Policies on International Tax Cooperation and Global Tax Governance. ROME: Tuesday, 26 March 2018. Venue: UNIDROIT. Speaker: Eva Andrés-Aucejo. Full Professor of Financial and Tax Law at the University of Barcelona.  
**FRAMEWORK AGREEMENT- PREPARATORY WORK N. 2** International Congress (2021). "Policymaking on International Economic Law Conference" Toward a new Global Tax Treaty on International Tax Cooperation and Global Tax Governance (**II Preparatory work**). September 30<sup>th</sup>, 2021. Faculty of Law. <https://www.ub.edu/portal/documents/620105/0/ProgramGlobalTaxPolicySeminarSent30-09-2021+%281%29.pdf/b7b584cc-a03e-d8c5-19f9-594fc586ddf3>

**FRAMEWORK AGREEMENT- PREPARATORY WORK N. 3 (2022)** “General Agreement on International Tax Cooperation, Trade and Global Tax Governance. *A Proposal (Part I)*”. Owens, J.; Andrés-Aucejo, E., Mezang, S., Nicoli, M., *Review of International and European Economic Law* (www.rieeel.com), Vol. 1, n. 1, 2021.

Can see the section entitled PROCEDIMENTAL ISSUES of the work of **ANDRÉS AUCEJO, Eva; MEZANG, Serge; NICOLI, Marco (February - October 2022), OWENS, Jeffrey (Director)**, General Agreement on International Tax Cooperation, Trade and Global Tax Governance. A proposal (Part I) (Part II). *Review of International and European Economic Law*, Vol. 1, No. 1, February 2022 and Vol. 1, No. 2, and Part II, Vol. 1, no. 2., October 2022, *Review of International and European Economic Law* (www.rieeel.com), in this publication, on page 27 you can read: “*SOME PROCEDURAL ASPECTS: (d) Concerning the form of this Framework Agreement, the following three alternatives were considered to give it form:*

- *Multilateral Treaty*
- *Multilateral Framework Agreement*
- *Programmatic statement.*

*Perhaps, the possibility of reaching a multilateral treaty would be optimal; However, this could probably generate more reluctance at the time of its approval by the States. For this reason, we favour the formula of a multilateral framework agreement, drafted under the premise of regulating the main bases and general aspects of international tax cooperation, trade and tax governance ”, page 27.*

**PROTOCOLS** can be consulted in the article: **OWENS, Jeffrey (Dir.), ANDRÉS-AUCEJO, Eva, MEZANG AKAMBA, Serge, NICOLI, Marco, (FEBRARY 2023):** Toward a “Global Tax Legal Order” based on international tax cooperation, human rights and global tax governance for global sustainability, under United Nations centripetal force. UN Tax policy proposals (GLOVTAXORDER & UN TAXPOLICY), *Review of international and European economic law*, Vol. 2, No. 3, February 2023,

On the other hand, we refer to the expression of an authentic framework agreement or general treaty since its article contains, in addition to the preamble, a development of the articles which include principles, objectives, scope, etc., as well as the development of all matters to which international tax cooperation relations should be extended.

See also:

- a. **ANDRÉS-AUCEJO, Eva (2020).** The primary legal role of the United Nations on international Tax Cooperation and Global Tax Governance (Going on a new International Organization on Global Tax Cooperation and Governance under the UN “Family”). *Review of Education and Law Review*, n. 21 (online), pp. 1-34. <https://revistes.ub.edu/index.php/RED/article/view/31297>
  - b. **OWENS, Jeffrey (Global director), ANDRÉS-AUCEJO, Eva (main author), WOLFGANG, Kraft, et alter (February 2023).** The universal institutionalization of International Tax Cooperation under the United Nations orbit in the new architectural design of a Global Tax Legal Order inspired by International Tax Cooperation, human rights and global tax governance. United Nations Tax Report.
  - c. **ANDRÉS AUCEJO, Eva (2019).** Policymaking in global tax policies on modernized/sustainable tax administrations, international tax cooperation and global tax governance architecture, ongoing 2030 UN and ADDIS ABABA ACTION AGENDAS, UB, January 2019. <https://diposit.ub.edu/dspace/bitstream/2445/127541/1/Policy%20making%20in%20Global%20Tax%20Policies%20on%20SDG%20%26%20TAX.pdf>.
3. **OWENS, Jeffrey (Dir.), ANDRÉS-AUCEJO, Eva, MEZANG AKAMBA, Serge, NICOLI, Marco, (FEBRARY 2023):** Toward a “Global Tax Legal Order” based on international tax cooperation, human rights and global tax governance for global sustainability, under United Nations centripetal force. UN Tax policy proposals (GLOVTAXORDER & UN TAXPOLICY), *Review of international and European economic law*, Vol. 2, No. 3, February 2023,

4. **Eva ANDRÉS-AUCEJO**. PROMOTION OF INCLUSIVE AND EFFECTIVE INTERNATIONAL TAX COOPERATION AT THE UNITED NATIONS. Regarding the Report of the Secretary-General A/78/235 (July 2023), and resolutions: A/C.2/77/L. 11/Rev.1 and General Assembly Resolution A/RES/77/244 (Dec. 2022) (*Promotion of inclusive and effective international tax cooperation at the United Nations*). *Review of International and European Economic Law*, vol. 2, ISSUE N. 4, 2023.
5. Definite in the two Resolutions (A/C.2/77/L. 11/Rev.1 and RES/A/77/441) as a *special open-ended intergovernmental committee led by the States*.
6. Among other voices in this regard, Mr O'CAMPO defended the need for there to be an international body on international taxation at the ADDIS ABABA conference on financing sustainable development (2015).
7. Speaker: **Eva ANDRÉS-AUCEJO**. International Meeting. UNIDROIT. Rome- 6<sup>th</sup> November 2023. International Tax Organization: a) A founding agreement is created to adopt the new International Tax Organization, as an international organisation dependent on the UN system. b) It has a universal nature and vocation, c) It is a specialised organisation included in art. 59 UN Charter. d) It is an organisation derived from public law, with the states being the primary entities, e) It is an organisation that will collaborate with the rest of international organisations, commissions and associations inside and outside the United Nations that deal with related matters and also with intergovernmental entities such as the G-20, G-77, G-7.

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