

EU Tax Governance: EUTAXGOV

Irma Johanna Mosquera Valderrama

Professor Tax Governance Leiden Law School , EU Jean Monnet Chair Holder EU Tax Governance (EUTAXGOV) and Principal investigator *EU-ERC GLOBTAXGOV*



Universiteit
Leiden
The Netherlands



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Transforming research into teaching

ERC GLOBTAXGOV

Research question

Under what conditions can the OECD-G20 and the EU models of global tax governance be feasible and legitimate for both developed and developing countries?

EU and standard of good governance in tax matters

“The Parties recognise and commit themselves to implement the principles of good governance in the tax area, including the global standards on transparency and exchange of information, fair taxation, and the minimum standards against Base Erosion and Profit Shifting (BEPS). The Parties will promote good governance in tax matters, improve international cooperation in the tax area and facilitate the collection of legitimate tax revenues”.

Council of the European Union, Council Conclusions on the ‘EU Standard Provision on Good Governance in Tax Matters for Agreements with Third Countries, FISC 180, ECOFIN 364 (26 Apr. 2018), <http://data.consilium.europa.eu/doc/document/ST-8344-2018-INIT/en/pdf>

EUTAXGOV Jean Monnet Chair

The EUTAXGOV Chair will address the EU Standard of Tax Good Governance.

The objectives of this Chair are (i) to enhance knowledge and understanding of the use of this Standard by students and to (ii) to raise awareness and to create a dialogue of the use of this Standard between academia, civil society, governments, and policy makers at EU level and at domestic (country) level including third (non-EU) countries.

Why doing it?

- Jean Monnet Activities: Prestige in Europe and abroad. For participants and also for the applicant.
- Possibility to develop your own teaching activities
- Use of the Chair to strengthen your academic career at the University
- Percentage of success is higher than a research grant (e.g. ERC)

Previous Jean Monnet projects

- As of August 2019-present. Main applicant Iñaki Bilbao Estrada Fundación Universitaria San Pablo-CEU – Universidad CEU Cardenal Herrera in cooperation with several partners. 612029-EPP-1-2019-1-ES-EPPJMO-EU JEAN MONNET PROJECT Digitalization of Tax Administrations in the EU
- As of October 2020-present. Main applicant Alvaro Anton. Fundación Universitaria San Pablo-CEU – Universidad CEU Cardenal Herrera in cooperation with several partners. 620987-EPP-1-2020-1-ES-EPPJMO-EU JAN MONNET PROJECT Legal Design Thinking and Legal Visualization. Towards an Understandable EU Law.
- As of November 2020-present Main applicant Madeleine Hosli Faculty of Governance and Global Affairs Leiden University. 620608-EPP-1-2020-1-NL-EPPJMO-MODULE. Jean Monnet Summer School. The European Union in Global Governance

What to take into account

CV (see evaluation below)

Link to Jean Monnet and EU Priorities

Previous collaboration and research

Budget Lump Sum EUR 50000 but you have to provide your own funding approx. 20% and also 17.5% of that is for overhead costs (administrative). Before applying discuss with the head of your department about the co-funding.

Activities Jean Monnet Chair

This Chair will

- (i) give courses at Bachelor, Master level and online (MOOC) courses to students with different backgrounds (law, governance, international relations and development),
- (ii) publish 2 working papers and 1 edited book on the content of the Standard,
- (iii) set up a blog

To keep in mind

- Teaching courses require approval from University (one way is to use Honours Class, Elective courses), post-graduate education
- Costs of MOOC and how to arrange that

EU Priorities Erasmus+

- This Chair is in line with the **priorities of this call**, in particular,
The participation in democratic life’ by engaging the participation of students, early and experienced lecturers and researchers, business, governments, EU policy makers in EU processes
- And in line with the **priorities of the EU**, in particular
A stronger Europe in the world’ including the enhancement of “responsible global leadership’ and “A economy that works for people’ including ‘achievement of fair taxation’.
- This Chair also contributes to **one of the objectives of the Jean Monnet Action** namely
Fostering a dialogue between the academic world and society by creating awareness by students of the challenges the EU institutions (Parliament, Commission, the Platform of Tax Good Governance) face in promoting the EU values and principles such as tax good governance.

Outreach

EUTAXGOV organize several activities (workshops, seminars, public awareness meetings) with students, lecturers and PhDs, and stakeholders involved in the implementation of this Standard.

Link to website: <https://www.universiteitleiden.nl/en/law/institute-for-tax-law-and-economics/tax-law/eu-tax-governance>

Link to blog: <https://eutaxgov.weblog.leidenuniv.nl/>

Social Media: Twitter, LinkedIn, Facebook.

Some results

Presentations

- Trade integration, the service sector and taxation post Covid: Challenges and opportunities for SIDS in the Caribbean and the Pacific in [Taxation and Business in the Caribbean and Pacific States](#). 12 May 2022 (no slides)
- The EU Implications Arising in Connection with the Proposals made by the EU Commission. 3 May 2022. Malta Institute of Management ([slides](#))
- The EU Standard of Good Tax Governance. Sorbonne University. 7 March 2022 ([slides](#))
- The EU and the BEPS Project: A Standard disseminator in Navigating Global Tax Governance (2nd online workshop with African Tax Administration Forum) 16 February 2022 ([slides](#))
- Presentation in Panel 3 Tax transparency: making reporting work for the public and the private sector. High Level Webinar on Taxation and Business in Africa at [EU-Africa Business Forum Programme](#) (no slides, see [article](#)).
- The Role of the EU in International Tax Law Making. [GLaw-Net project](#) at Maastricht University. 14 January ([Slides](#))
- The EU Standard of Good Tax Governance and Developing Countries. 46th Tax Talk. Committee on Fiscal Studies. University of Nairobi, Kenya. 18 November 2021. ([slides](#))

Evaluation

Relevance

- The extent to which the proposal meets the objectives of the Jean Monnet action
- The extent the proposal reaches priority target groups.

*The project proposal meets the **selected objectives of Jean Monnet Action and Chair**. The project has a **clear and direct link to EU policies**: it aims to generate knowledge of an aspect of EU tax policy that has not attracted sufficient attention, even though it is both topical and important. The **planned activities are fostering dialogue** between the academic world and society and involve civil society actors, policymakers, civil servants at the local, national, and international levels and promoting the EU values and principles as well.*

***The target groups are various** and include scholars, experienced and junior researchers. The participation of the wider public, in addition to scholars and researchers, is encouraged and facilitated. **The proposal explains how it would meet its objectives both clearly and convincingly**. The **applicant institution has had a successful record of EU funding** that includes a parallel research project by the main applicant for the proposed Chair. **Previous activities of the applicant** are well set out as being an asset for the project*

Evaluation

Quality, project design and implementation

The work program of the proposal is comprehensive in terms of the professional tasks, but project management tasks are mostly missing. It offers a good overview of the background of the project and the specific needs of the target groups. Furthermore, it follows the project phases and the project periods annually. The project offers activities for teaching, deliverables, research, and events promoted. The teaching components reach out to different audiences; more detail could be provided about their specific content.

The proposed research activity is not sufficiently developed in terms of its content, methodology and impact. The proposed book and working papers cohere with the events to be organized and create a solid ground for dissemination activities. The activities and the results present consistency.

Working technics and methodologies of the activities are well set out. Thought has been given to a sensible and effective mechanism for monitoring the quality of the implementation of the project which would include external participation.

Evaluation

Quality, partnership and cooperation arrangements

- Excellent profile and expertise of the Chair holder in European Union studies. (as described in the introductory paragraph)
- Pertinence and complementarity of the profile and expertise of the Chair Holder and the key staff involved in the activities
- proposed in the project both in terms of European Union Studies (as described in the introductory paragraph) and in terms of the specific themes addressed by the proposal
- Evidence of the level of experience in research in EU subjects

The applicant is an expert in the field - their teaching and publication record suggest that they are eminently qualified to deliver the project successfully. They are actively involved in research in international tax law, including the EU, and their ongoing work in the area would complement the implementation of this project. The range of activities and their volume may suggest the involvement of other colleagues

Evaluation

Impact

- The expected impact of the project by having long lasting effects on the institution students, organisations and individuals involved at local, regional, national, and/or European levels.
- The appropriateness and quality of measures aimed at disseminating the outcomes of the activities within and outside the institution hosting the Jean Monnet Action
- The extent to which the dissemination tools foreseen will reach the target audience
- Sustainability and continuation: the proposal includes appropriate measures and resources to ensure that the project results and benefits will be sustained beyond the project lifetime.

*The impact of the project would be felt across a range of audiences (undergraduate and postgraduate students, scholars, policy-makers, the wide public) and the proposal explains convincingly in short, medium and long term. **The dissemination strategy is set out in detail - it is sound, effective, and sensible** - it would involve a range of methods which would complement each other and which would ensure the visibility of the project.*

The sustainability and continuity of the project are credibly designed at the host university and beyond.

TIPS

- Find in EU what topics are relevant, how do these topics relate to your current cv and research
- Read the guidelines of the call, and attend meetings organized by EU Jean Monnet representatives. E.g <https://www.youtube.com/watch?v=6uNa1zY6aEk>
- Contact your Jean Monnet representative at the University. Kathelijne Smits and Jesca Zweijtzer
- Draft, re-draft, re-draft. Clarity is important. Ask for other proposals but keep your own ideas.
- Avoid technical knowledge
- To develop your own teaching (societal impact)
- Unlike ERC where is high risk-high gain, Jean Monnet asks for clear and feasible deliverables. Work plan is important.

Visit us at

- **Leiden University, Institute of Tax Law and Economics**
- **EUTAXGOV Jean Monnet Chair receives funding from the Erasmus+ Programme**
- **GLOBTAXGOV project receives funding from the EU H2020 Research & Innovation Programme and European Research Council**
- **Twitter: @GLOBTAXGOV @EUTAXGOV @IrmaMosqueraV**



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