

Is the UTPR in Pillar 2 compatible with international law obligations?

Seminar 31st March 2023 13-15:30 CEST

Online event

About

The roll-out of the Global Minimum Tax (GloBE) proposal has already started. Countries are unilaterally introducing rules to implement Pillar2. Furthermore, in December 2022, an EU Directive adopting Pillar 2 has been approved.

Despite these developments, there are still debates regarding its desirability, its concrete design and its effects. We have highlighted some of these developments in our seminar of September 23, 2022 (recording available [here](#)).

This seminar will follow this discussion, and it will focus on the compatibility of the Undertaxed Payment Rule (UTPR), as one important element of the Pillar 2 proposal, with international law obligations. This area has not yet been discussed by the OECD nor by the EU, however, there are concerns from international law and tax scholars that the Pillar 2 rules and especially the UTPR will violate both various international law obligations. The debate is partly also relevant for the compatibility of the Income Inclusion Rule (IIR) with international law obligations.

Countries currently implementing Pillar 2 need to assess potential risks and potential mitigation strategies (e.g., signing an international treaty implementing Pillar 2). Hence, the purpose of this seminar is to take stock of the debates on the interaction between UTPR and international law by inviting tax, investment and international law scholars to discuss this topic.

Date

Friday, 31 March 2023, 13:00 – 15:30 Central European Summer Time (CEST)

Online (ZOOM)

Registration

Please register using the following link: <https://fd24.formdesk.com/universiteitleiden/utpr-international-law>

Organizers

This seminar is co-organized by the [ERC funded project GLOBTAXGOV](#) with [Peter Hongler \(University of St. Gallen\)](#). GLOBTAXGOV investigates global tax governance and international tax law making by the OECD, the G20 and the EU. This seminar is also organized as one of the dissemination activities of the [Jean Monnet Chair on EU Tax Governance \(EUTAXGOV\)](#) addresses the EU Standard of Tax Good Governance. The Chair Holder is [Prof. dr. Irma Mosquera Valderrama](#).

This seminar is organized as kick-off of the postgraduate training Jean Monnet EUTAXGOV Chair. Topic: Tax Governance in the EU and beyond that will be starting in October 2023.

Speakers

- Prof. Dr. [Julien Chaisse](#) Professor at the City University of Hong Kong (CityU), School of Law, and Recipient Fellowship Scheme (HSSPFS) The Tax Factor of the Global Trade War: Designing Better Digital Tax Rules. Research Grants Council Hong Kong SAR.
- Prof. Dr. [Vikram Chand](#) Programme Director of the Executive Programme in Transfer Pricing offered by FDCA / HEC at University of Lausanne
- Prof. Dr. [Filip Debelva](#) Professor of tax law (KU Leuven), attorney-at-law Deloitte Legal - Lawyers
- Prof. Dr. [Peter Hongler](#) Professor of Tax Law, University of St. Gallen, Director IFF-HSG, ESG Tax Expert UNDP.
- Prof. Dr. [Irma Mosquera Valderrama](#). Professor of Global Tax Governance, Lead Researcher European Research Council Project [GLOBTAXGOV](#), EU Jean Monnet Chair Holder [EUTAXGOV](#), Tax for SDGs Expert UNDP and PhD Dean Leiden Law School, Leiden University

Programme

13:00	Welcome	
13:05	Pillar 2- UTPR and international law obligations	Peter Hongler
13:25	UTPR and infringement of tax treaties	Vikram Chand
13:45	Q&A	
14:05	UTPR and infringement of the right to property in the ECHR	Filip Debelva
14:25	UTPR and infringement of bilateral investment treaties	Julien Chaisse
14:45	Q&A	
15:05	Pillar 2 – EU Extraterritorial regulatory power	Irma Mosquera Valderrama
15:25	Q&A	
15:30	Closing	