

ACTIVITIES EUTAXGOV JEAN MONNET CHAIR REPORTING

PROJECT	
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Project name:	[EUTAXGOV]
Project acronym:	[EU TAX GOVERNANCE]
REPORTING PERIOD	
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A. WORK PERFORMED AND MAIN ACHIEVEMENTS

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.

These objectives have been achieved as follows.

- (i) **Several courses** have been given at bachelor, master and postgraduate (online) level that addressed the EU Standard of Tax Good Governance. These courses have been attended by students of different backgrounds. For instance bachelor students from Law, Political Science, International Relations, and Development studies; Master Students from Tax Law, and also from International Relations and Diplomacy. Furthermore, in order to bring the content of these courses to participants outside the Netherlands and also outside Europe, a postgraduate training on EU Tax Governance hosted by Leiden Law Conference took place from May to June 2024. This postgraduate training was attended by tax administrations, policy makers, scholars and business from Europe, Africa, Asia, and America. In all these courses, acknowledgment was made of the EU funding. See below section E.
- (ii) In order to raise awareness, **several publications** were written and published open access.

The first one was a leaflet (Working Paper 1) on the Standard of Tax Good Governance for a broader audience (academia, tax administrations, and policy makers). This leaflet titled The EU's Role in the Global Governance of Direct Taxes has been also used in some of the courses mentioned above. Link to the leaflet [here](#)

Second, an article (Working Paper 2) written by the Jean Monnet Chair Holder on the challenges of Regional Cooperation (at EU, Africa, Asia and Latin American level) in order to achieve regional economic development and strengthen the voices of developing countries. This paper also provides policy recommendations for EU and third (non-EU) policy makers regarding regional cooperation and the usefulness of the application of this Standard vis-à-vis developing

countries. This paper has been useful in light of the current discussions at EU level of the role of the EU vis-à-vis the current under development UN Framework Convention that has been initiated by African and Latin American countries at the United Nations (UN). Before the Jean Monnet Chair started, the discussion was either at OECD-G20 or EU level, and since then, the UN has also taken an important step in achieve good tax governance. Link to the paper [here](#).

Third, one edited book (Working Paper 3) (pending publication) have been edited by the Jean Monnet Chair Holder in cooperation with other scholars. This book started with a Lorentzcenter workshop on Governance: Tax, Trade and Investment in the EU and beyond (June 2023). Following this workshop, authors were invited to provide contributions on the topic of the workshop. The outcome is a edited book with 20 chapters, addressing the challenges of the EU and countries in redefining governance from a tax, investment and trade perspective. This book can be used for future courses, which is currently being done by the EU Jean Monnet Chair Holder. Link to the book [here](#).

In the article and the edited book mentioned above, the approach has been multidisciplinary which includes tax law, investment law, trade law, political science and international relations. All publications are open access, and have benefited from cooperation with the 2018-2023 ERC Starting Grant on Global Tax Governance (GLOBTAXGOV) where the EU Jean Monnet Chair Holder was the principal investigator (PI).

- (iii) The **output** (articles, books, working papers and presentations) have been made available at the blog EUTAXGOV see link [here](#) Some of the events were organized by EUTAXGOV in cooperation with other EU projects, including also the ERC GLOBTAXGOV Project being the Chair Holder the PI and recently (July 2023) finalized with success. See for instance the events including also the link to the GLOBTAXGOV YouTube account also available at the EUTAXGOV blog link [here](#).
- (iv) Finally, several **dissemination activities** have been organized. For instance international workshops, (with students, policy makers and regional organizations in Africa, Asia, Latin America; international organisations (OECD, UN), civil society, EU officials), public awareness meetings and seminars in cooperation with other projects addressing issues of regional integration and the external relations of the EU. Some of these activities have benefit from the network of the EU Jean Monnet Chair Holder mainly due to her chair in Tax Governance at Leiden University and her ERC Starting Grant GLOBTAXGOV where she has been the principal investigator. See below Section D.

B. SUSTAINABILITY AND LONG-TERM IMPACT OF THE EUTAXGOV JEAN MONNET CHAIR

At Leiden University

Most of the courses Bachelor and Master can be kept within the curriculum. This is the case for the year 2024-2025 where most of the courses given in the previous three years are still being taught by the EU Chair Holder (except EU Privatissimum). Some of the new courses have also benefited from the activities carried out under this Chair example is the 2024-2025 course (Honours Class Law) on Redefining Governance given at Leiden Law School and based on the book that will be published

under this Chair (Working Paper 3). Second example is the continuation of the course at the Master of International Relations and Diplomacy addressing the role of the EU in achieving fairness and tackling aggressive tax planning. In addition, the cooperation with regional (tax) organizations to address the EU Standard of Tax Good Governance will continue. This is reflected in the continuation of the postgraduate (online) training with the African Tax Administration Forum (scheduled October-November 2025).

Outside Leiden University

One important and positive development is the appointment of the Chair Holder as representative on behalf of the European Association of Tax Law Professors (EATLP) at the EU Platform for Tax Good Governance. This appointment for 2 years (2024-2026) will allow the Chair Holder to also participate in policy decision making at EU level. The Platform for Tax Good Governance assists the Commission in developing initiatives to promote good governance in tax matters in third countries, to tackle aggressive tax planning and to identify and address double taxation .It brings together expert representatives from business, tax professional and civil society organisations and enables a structured dialogue and exchange of expertise which can feed into a more coordinated and effective EU approach against tax evasion and avoidance. The first meeting of the new mandate of this Platform has taken place in September 2024, and the Chair Holder has participate actively raising also awareness of the EU Standard of Tax Good Governance vis-à-vis developing countries. More information on the Platform available [here](#).

C. SYNERGIES WITH OTHER EU ACTIVITIES

In addition, the cooperation of the Chair Holder in several EU Projects (Module, Chair, etc) have contributed to enhance the impact of the EUTAXGOV Jean Monnet Chair and to ensure the continuance of the work carried out under this Chair. In addition to the current/finalized EU Projects where the EU Chair Holder was already participating at the time of application for the EU Jean Monnet Chair, the EU Chair Holder has also cooperated in other Jean Monnet Projects such as FAIRTAX Jean Monnet Chair at Universidad Complutense de Madrid in Spain (Prof. Fernando Serrano Anton), Jean Monnet Module Law of the External Relations of the EU at University of Paris 8 and the Jean Monnet Summer School The European Union in Global Governance at Leiden University (FGGA). The EU Chair Holder has been invited to give presentations at these Universities.

D. DISSEMINATION (OUTREACH) ACTIVITIES (LUNCH AND SEMINAR SERIES, WORKSHOPS AND PUBLIC AWARENESS MEETINGS)

Lunch and Seminar series (Total hours 20,95)

- **18 November 2021. 2 hours.** The EU Standard of Good Tax Governance and Developing Countries. 46th Tax Talk. Committee on Fiscal Studies. University of Nairobi, Kenya. Target Research communities. Link to slides [here](#).

- **14 January 2022. 2 hours.** The Role of the EU in International Tax Law Making. [GLaw-Net project](#) at Maastricht University The Netherlands. Target Research communities. Link to slides [here](#).
- **7 March 2022. 2 hours.** The EU Standard of Tax Good Governance. Sorbonne University. Target Research communities. Link to invitation [here](#) and to slides [here](#)
- **3 May 2022, 2 hours.** The EU Implications Arising in Connection with the Proposals made by the EU Commission. Malta Institute of Management. Malta. Target Research communities, EU Institutions, Citizens, Industry, Business partners, National Authorities. Link to slides [here](#)
- **15 June 2022. 2 Hours** CompaRe meets EUTAXGOV. Leiden Law School, the Netherlands. Target Research communities. Link to invitation [here](#) and to slides [here](#)
- **7 July 2022 2 hours.** The EU Standard of Good Tax governance and its influence in the trade and investment relationships between EU and third countries (*Les normes européennes de bonne gouvernance fiscale et leur influence sur les relations commerciales avec l'Europe*), Sherbrooke University, Montreal, Canada. Target Research communities. Link to slides [here](#)
- **22 July 2022. 0,45 hours.** Goed Fiscaal Bestuur in de EU en daarbuiten. (EU Standard of Tax Good Governance). EU Integration in the Caribbean Region. [EUinCARIB](#) University of Curacao. Target Research communities, EU Institutions, Citizens, Industry, Business partners, National Authorities. Link to programme [here](#) and to slides [here](#).
- **26 September 2022. 2 Hours** EU and Tax Sovereignty Discussing the Role of the EU in International Tax Law Making. Universidad Pública de Navarra (UPNA) – Inarbe – Institute for Advanced Research in Business and Economics. Spain. Target: Research communities. Link to slides [here](#)
- **3 March 2023. 2 Hours.** Pillar 2 and the EU Standard of Tax Good Governance. Co-organized by Jean Monnet EUFAIRTax, Jean Monnet EUTAXGOV and GLOBTAXGOV. Universidad Complutense de Madrid. Madrid, Spain. Target: Research communities Link to slides [here](#)
- **31 March 2023. 2,5 Hours** Pillar 2 and the EU Extraterritorial Regulatory Power in Is the UTPR in Pillar 2 compatible with international law obligations? Co-organized by Jean Monnet EUTAXGOV, GLOBTAXGOV and St Gallen University Switzerland. Target: Research communities Link to programme [here](#), slides [here](#) and to recording [here](#).
- **7 March 2024. 2 Hours.** The Standard of Good Tax Governance: The New EU Global Regulatory Power. Jean Monnet Module Law of the External Relations of the EU. Université Paris 8. Target Research communities. Link to slides [here](#).

International Workshops (total 42,5 hours)

- **16 February 2022. 2,5 hours** Session 2: The EU and the BEPS Project: a standard disseminator? in Navigating Global Tax Governance in Africa in cooperation with African Tax Administration

Forum and ERC GLOBTAXGOV Project. Target: Research communities, EU Institutions, National and Regional Authorities mainly in Africa. Link to programme [here](#) and to slides [here](#)

- **26-30 June 2023. 40 Hours** Lorentzcenter workshop Redefining Governance in the EU and beyond. In cooperation with Lorentz Center and Netherlands Institute for Advanced Study in the Humanities and Social Sciences (NIAS-KNAW). Target: Research communities: We had 28 participants from 17 nationalities with different backgrounds (tax, trade and investment), different stages of academic career (PhDs, postdocs, professors). Link to programme [here](#) and to event report [here](#)

Public Awareness Meetings (total 7,15 hours)

- **15 February 2022. 1 hour.** 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. Target: Research communities, EU Institutions, Citizens, Industry, Business partners, National Authorities, Local Authorities, Innovators, Regional Authorities, Civil Society. Link to programme [here](#) . No slides, see [newsletter article](#)).
- **12 May 2022 1 hour.** 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. Target: Research communities, EU Institutions, Citizens, Industry, Business partners, National Authorities, Local Authorities, Innovators, Regional Authorities, Civil Society. Link to programme [here](#) No slides
- **14 July 2022. 1,15 Hours** EuroScience Open Forum 2022: Session 35. Tax Governance and Justice in Europe and beyond. Target: Research communities, EU Institutions, Citizens, Industry, Business partners, National Authorities, Local Authorities, Innovators, Regional Authorities, Civil Society. Link to programme [here](#), to slides [here](#) and to recording [here](#).
- **8 November 2022. 2 Hours** More transparency for fairer taxes – finding the money to close the gap in A green and social Europe is possible with the right tax fix. Greens/EFA in the European Parliament. Brussels. (no slides). Target: Research communities, EU Institutions, Citizens, Industry, Business partners, National Authorities, Innovators, Regional Authorities, Civil Society. Link to event [here](#) No slides
- **30 June 2023. 2 Hours** Inaugural Lecture to accept Leiden University Chair on Tax Governance. In this Inaugural lecture, I have addressed the role of the EU in achieving Good Tax Governance including raising awareness of the consequences of the use of this Standard vis-à-vis developing (non-EU) countries. Target: Research communities, citizens, international organizations (UN, OECD, etc), civil society. Recording available [here](#)

E. TEACHING ACTIVITIES

1) Bachelor and Master (postgraduate) level Courses

All courses have follow the quality assurance and monitoring principles/activities of Leiden University.

The courses given at Bachelor Level were Policy Coherence to achieve the Sustainable Development Goals from a tax, trade, and investment law perspective (Honours Class Law), Role of International Actors to tackle global inequality (Honours Academy), General Understanding of Comparative Tax Law (Minor Tax and Society), International Tax Law for Multinational Enterprises (Law and Exchange Law Students), Orientation to Business Law (Guest Lecture: International corporations carrying out business abroad: Tax and Sustainability issues), Comparative Tax Law (Law and Exchange Law Students), Leiden University summer school with Duke University (Taxation of cross-border transactions).

The courses given at Master and postgraduate level were *Belastingverdragen* (In English Tax Treaties Master Students), EU and Tax Sovereignty: Discussing the Role of the EU in International Tax Law Making (FGGA MsC International Relations and Diplomacy Program, Working group Privatissimum: Topic The EU Global Regulatory Power (Master European Law at Leiden Law School) and guest lecture on the EU Standard of Tax Good Governance EU Tax Governance (FGGA Jean Monnet Summer School The European Union in Global Governance).

The courses were given by the EU Jean Monnet Chair Holder sometimes alone, others with guest lecturers from Leiden Law School. These courses also provided the opportunity for students to engage with stakeholders from different areas/regions mainly throughout guest lectures from government, regional and international organizations (Dutch Ministry of Foreign Affairs, African Tax Administration Forum, Asian Development Bank), and foreign Universities (University of Cape Town, University of Nairobi, among others).

Teaching Activities (amount of hours: 1st year 94 hours, 2nd year 126 hours, 3rd year 118 hours and postgraduate training 20 hours: Total 358 hours)

September 2021-August 2022 (Number of hours 94 hours)

Title Course	Course Number	Link to the course guide	Number of students
Policy Coherence to achieve the Sustainable Development Goals from a tax, trade, and investment law perspective (HC Law)	22612084	Link	23
International Tax for Multinational Enterprises	22989260	Link	23
Comparative Tax Law	22989280	Link	22
Role of International Actors in (tackling global inequality and) Achieving the Sustainable Development Goals (Hpnours Academy)	22621068	Link	20

Orientation Course International Business Law (Guest Lecture: International corporations carrying out business abroad: Tax and Sustainability issues) and 4 Working Groups	21013076	Link	85
<i>Belastingverdragen</i> (In English Tax Treaties)	23034071	Link	10
EU Tax Governance (FGGA Jean Monnet Summer School The European Union in Global Governance: Guest Lecture: The EU and International Tax Law: Base Erosion and Profit Shifting and Beyond)	n/a	Link	10
Leiden University summer school with Duke University (Taxation of cross-border transactions)	n/a	Link	13
Total students reached/direct contact hours			206

September 2022-August 2023 (Number of hours 126)

Title Course	Course Number	Link to the course guide	Number of students
Policy Coherence to achieve the Sustainable Development Goals from a tax, trade, and investment law perspective (HC Law)	22612084	Link	20
EU and Tax Sovereignty: Discussing the Role of the EU In International Tax Law Making (Master International Relations and Diplomacy)	8824IEUTS	Link	6
International Tax Law for Multinational Enterprises	22989260	Link	22
General Understanding of Comparative Tax Law (minor Tax and Society)	22606812	Link	9
Comparative Tax Law (Exchange and Leiden Law School students)	22989280	Link	29
Role of International Actors in (tackling global inequality and) Achieving the Sustainable Development Goals	22621068	Link	24
Capita Selecta of European Law – Privatissimum LLM European Law	23012128	Link	12

Orientation Course International Business Law (Guest Lecture: International corporations carrying out business abroad: Tax and Sustainability issues) and 3 Working Groups	21013076	Link	64
<i>Belastingverdragen</i> (In English Tax Treaties)	23034071	Link	8
EU Tax Governance (FGGA Jean Monnet Summer School The European Union in Global Governance: Guest Lecture: The EU and International Tax Law: Base Erosion and Profit Shifting and Beyond)	n/a	Link	10
Leiden University summer school with Duke University (Taxation of cross-border transactions)	n/a	Link	18
Total students reached/direct contact hours			222

September 2023-August 2024 (Number of hours 118)

Title Course	Course Number	Link to the course guide	Students registered
Policy Coherence to achieve the Sustainable Development Goals from a tax, trade, and investment law perspective (HC Law)	22612084	Link	14
International Tax for Multinational Enterprises	22989260	Link	26
General Understanding Comparative Tax Law (minor Tax and Society)	22606812	Link	16
Comparative Tax Law (Exchange and Leiden Law School students)	22989280	Link	25
Role of International Actors in (tackling global inequality and) Achieving the Sustainable Development Goals	22621068	Link	21
The Fight Against International Tax Avoidance: European Union Policies (Master International Relations and Diplomacy)	8824IEUTS	Link	8
Capita Selecta of European Law – Privatissimum LLM European Law	23012128	Link	17
Orientation Course International Business Law (Guest Lecture: International corporations carrying out business abroad: Tax and Sustainability issues) and 3 Working Groups	21013076	Link	55
<i>Belastingverdragen</i> (In English Tax Treaties)	23034071	Link	14

EU Tax Governance (FGGA Jean Monnet Summer School The European Union in Global Governance: Guest Lecture: The EU and International Tax Law: Base Erosion and Profit Shifting and Beyond)	n/a	Link	15
Total students reached			211

2) ONLINE COURSE ON EU TAX GOVERNANCE (5 weeks -4 hours per week for a total of 20 hours)

In the EU Jean Monnet Chair an online course was given with the aim to discuss the EU Standard of Tax Good Governance and to reach out to participants (government officials, tax administrations, business, academia) representing all geographical areas (Asia, America, Europe and Africa). This course was hosted by the Leiden Law Conference which provides legal post-academic conferences, courses and events.

The course was organized online between May-June 2024. With more than 40 participants mainly from tax administrations (some academia and business) representing more than 20 countries. this activity has enhanced the knowledge of the EU Jean Monnet Chair in Africa, Asia, America and Europe. Among the countries Zimbabwe, South Africa, Lesotho, Eswatini, Sierra Leone, Liberia, Uruguay, Guatemala Chile, Brazil, Dominican Republic, Dubai, Spain, Luxembourg, Rumania, Uruguay, Bangladesh, Mongolia, Namibia, Rwanda, Bostwana, Zambia and Mauritius, amongst others. Link to the course [here](#)

This has been a very successful course, and it will continue in its format as postgraduate training once a year. Next postgraduate training scheduled for October-November 2025.

Number of participants in postgraduate training 49



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