

Editorial

The 4th International Conference on Financing for Development: international tax cooperation: Taxation and trade. Controls to fraud. IA in tax administration and Digital Services in the European Context. Agricultural GI Designations.

The Review of International and European Economic Law (www.rieel.com) is pleased to publish its 7th issue, Volume 4, dated June 20th, 2025. This new number presents readers with a series of scientific and special articles of the utmost relevance and international socioeconomic impact.

The "Special Articles" section, previously named "Review Articles", has been renamed to accurately reflect the nature of the articles published in this section: special relevant original research contributions rather than secondary literature reviews.

The "Special Articles" section is dedicated to the theme of "Taxation and Trade in the Framework of International Tax Cooperation". It includes an article by Professor Eva Andrés-Aucejo on a current global topic, offering proposals on international tax cooperation for the 4th International Conference on Financing for Development (FfD4), which will be held from June 30 to July 3, 2025, in Seville, Spain, and a study entitled "Three Perspectives on the Taxation of Multinationals and International Tax Cooperation," published by Texas A&M University Professor Lorraine Eden. To conclude with the contributions of Professors Patricio Masbernat and Gloria Ramos-Fuentes, their article is entitled "Challenges of Tariff and Non-Tariff Measures for Multinational Corporations in Enforcing Compliance with Human Rights Standards."

The regular scientific **Articles section** includes a series of publications on various economic, international, and European tax topics. Victoria Torino publishes an article on US tariffs, entitled "Tariffs in US Trade Policy: Historical Patterns, Economic Effects, and Projections to 2025." Authors Ignacio González García and Salvador Duart Crespo publish a new article on Algorithms and Trustworthiness in Tax Administration. Professors: Oscar Capdeferro Villagrasa, author of "Automated Controls Against Fraud and Corruption in Spain", and Alejandro Santos Principe, about "The International Service Contractor and Digital Services in the European Context". This latest issue of the Review of International and European Economic Law (www.rieel.com) wraps up with an article by scholar Ángel Martínez Gutiérrez, focusing on how to protect GI designations for agricultural foods when the protected product is used as an ingredient in other mixed products, including a look at recent legal changes.

Eva Andrés-Aucejo

Eva ANDRÉS-AUCEJO, full professor of financial and tax law. Director of the Review of International and European Economic Law. Director of the Education and Law Review (SCOPUS-JCR/ESCI, WoS, Q-2). Extraordinary Award Ph.D. and Bachelor's Degree in Law. Bachelor's Economics and Business Sciences. Expert in International tax cooperation and global governance. Policy making. Researcher and consultant of the Global Forum on Law, Justice and Development of the World Bank (HCBM). Accredited observer of the UN Tax Committee (2019-2024). Accredited observer at the second session of the United Nations AD-HOC TAX COMMITTEE to draft terms of reference for a UN framework convention on international tax cooperation (20 July-16 August 2024). Accredited in the next 4th International Conference on Financing for Development (FfD4), 30 June - 3 July 2025 Seville, Spain.



Patricio Masbernat

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