

## Review Article

### **International tax cooperation and illicit capital mobilization as a first (mathematical) derivative of the financing for sustainable development (FFD4): Proposals for the IV Conference on Sustainable Development Financing, with impact on taxation and trade/customs binomial.**



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#### KEYWORDS:

Fourth International Conference on Financing for Development (FFD4)  
or: IV Conference on Sustainable Development Financing, International Tax Cooperation, Global Tax Governance, Illicit Capital Mobilization, International Trade, Customs, Domestic Resource Mobilization, Global Financial Architecture.international tax fraud

#### ABSTRACT:

In this article, we will make some policy proposals on International Tax Cooperation to combat illicit capital movements, ahead of the Fourth Summit on Sustainable Development Financing, to be held in Seville, Spain, in 2025. These proposals are as follows:

1. We support the goal of making international tax cooperation a central focus within the framework of sustainable development financing at the Fourth Conference on Sustainable Development Financing.
2. We promote a clear differentiation at the Fourth Conference on Sustainable Development Financing of the primary role of international tax cooperation in combating illicit capital movements within the scope of sustainable development financing, distinguishing it from the mobilization of domestic capital and therefore creating a separate thematic module or block for these topics. This paper addresses the background and state of the art of international tax cooperation.
3. For sustainable global development financing to be possible, international taxation, through international tax cooperation, must not be limited to its traditional economic sphere, but must extend its centripetal force to the rest of the social, cultural, environmental, and humanitarian sectors on the path toward the long-awaited financing of sustainable development.
4. A holistic approach is maintained regarding the scope of international tax cooperation toward a new global tax governance architecture, where

international tax cooperation must serve as a lever to strengthen fair international policies in the areas of mutual assistance and international tax information exchange, the digital economy, the environment, international trade and customs, international tax fraud and illicit capital mobilization, gender, tax education and tax compliance, taxpayers' rights, cross-border tax dispute resolution, health, etc. The general formulation of how international tax cooperation impacts all these areas can be seen in our pioneering model of the Agreement on International Tax Cooperation, Trade, and Global Tax Governance (Andrés-Aucejo, E., Akamba, S., Nicoli, M., Owens, J., 2022; Andrés-Aucejo, E., 2023, 2024).

5. We are committed to the creation of a framework agreement on international tax cooperation, trade, and global tax governance, and its development protocols, in addition to a series of policy/rule tax making instruments published in our previous studies. We are honoured that the United Nations has decided to implement two of the policy/rule making instruments we proposed in our previous researches, in the same manner we outlined. That is, through a framework convention or framework agreement on international tax cooperation, developed through protocols (Andrés-Aucejo, E., Akamba, S., Nicoli, M., Owens, J. (dir.), 2022a, 2022b. Andrés-Aucejo, E. 2023f, 2023h).

6. We advocate for the relationship between "International Tax Cooperation" and "International Trade and Customs." Taxation should promote trade and tariff policies favourable to international trade.

7. International tax cooperation should be a field of study included in the global financial architecture for sustainable development.

#### PALABRAS CLAVES:

IV conferencia para la financiación del desarrollo sostenible, Cooperación Tributaria Internacional, Global Tax Governance, Movilización de capitales ilícitos, Comercio internacional, aduanas, movilización de recursos domésticos, arquitectura financiera global. Fraude Tributario Internacional

#### RESUMEN:

En este artículo presentaremos algunas propuestas de *policy/rule making* en Cooperación Tributaria Internacional para combatir los movimientos ilícitos de capital, de cara a la Cuarta Cumbre sobre Financiación del Desarrollo Sostenible, que se celebrará en Sevilla, España, en 2025, del 30 de junio a 3 de julio. A saber:

1. Apoyamos el objetivo de que la cooperación fiscal internacional sea un eje central en el marco de la financiación del desarrollo sostenible en la Cuarta Conferencia sobre Financiación del Desarrollo Sostenible.

2. Promovemos potenciar el papel primordial de la cooperación tributaria internacional en la lucha contra los movimientos ilícitos de capital en el ámbito de la financiación del desarrollo sostenible, distinguiéndola de la movilización de capitales domésticos y, por lo tanto, creando un módulo o bloque temático específico para la cooperación tributaria internacional y movilización de capitales ilícitos. En este trabajo se abordan antecedentes y estado del arte de la cooperación tributaria internacional.

3. Para que la financiación del desarrollo global sea sostenible, la tributación internacional, a través de la cooperación tributaria internacional, no debe limitarse a su ámbito económico tradicional, sino que debe extender su fuerza centrípeta al resto de los sectores sociales, culturales, ambientales y humanitarios en el camino hacia la tan ansiada financiación del desarrollo sostenible.

4. Se mantiene un enfoque holístico respecto al alcance de la cooperación tributaria internacional hacia una nueva arquitectura de gobernanza fiscal global, donde la cooperación fiscal internacional debe servir como palanca para fortalecer políticas internacionales justas en las áreas de asistencia mutua e intercambio de información fiscal internacional, economía digital, medio ambiente, comercio y aduanas internacionales, fraude fiscal internacional y movilización ilícita de capitales, género, educación fiscal y "tax compliance", derechos de los contribuyentes, resolución de disputas fiscales transfronterizas, salud, etc. La formulación general de cómo la cooperación fiscal internacional impacta en todas estas áreas puede verse en nuestro modelo pionero Acuerdo sobre Cooperación Fiscal Internacional, Comercio y Gobernanza Fiscal Global.

5. Nos comprometemos con la creación de un acuerdo marco sobre cooperación fiscal internacional, comercio y gobernanza fiscal global, y sus protocolos de desarrollo, además de una serie de instrumentos de formulación de políticas/normas fiscales publicados en nuestro trabajo previos. Nos honra que las Naciones Unidas hayan decidido implementar dos de los instrumentos

de formulación de políticas que propusimos en nuestras investigaciones anteriores, de la misma manera que describimos. Es decir, mediante una convención o acuerdo marco sobre cooperación fiscal internacional, desarrollado mediante protocolos.

6. Abogamos por la relación entre la «Cooperación Tributaria Internacional» y el «Comercio Internacional y Aduanas». La tributación debe promover políticas comerciales y arancelarias favorables al comercio internacional.

7. La cooperación fiscal internacional debe ser un campo de estudio incluido en la arquitectura financiera global para el desarrollo sostenible.

#### MOTS CLES :

Ive conférence pour le financement du développement durable, Cooperación Tributaria Internacional, Global Tax Governance, Movilización de capitales ilícitos, Comercio internacional, aduanas, movilización de recursos domésticos, arquitectura financiera global. Fraude fiscal internacional

#### RESUME :

Dans cet article, nous formulerons quelques propositions politiques en matière de coopération fiscale internationale pour lutter contre les mouvements illicites de capitaux, en vue du Quatrième Sommet sur le financement du développement durable, qui se tiendra à Séville, en Espagne, en 2025. Ces propositions sont les suivantes :

1. Nous soutenons l'objectif de placer la coopération fiscale internationale au cœur du financement du développement durable lors de la Quatrième Conférence sur le financement du développement durable.

2. Nous encourageons, lors de la Quatrième Conférence sur le financement du développement durable, une différenciation claire du rôle primordial de la coopération fiscale internationale dans la lutte contre les mouvements illicites de capitaux dans le cadre du financement du développement durable, en la distinguant de la mobilisation des capitaux nationaux et en créant ainsi un module ou un bloc thématique distinct pour ces sujets.

3. Pour que le financement du développement durable mondial soit possible, la fiscalité internationale, par le biais de la coopération fiscale internationale, ne doit pas se limiter à sa sphère économique traditionnelle, mais doit étendre sa force centripète aux autres secteurs sociaux, culturels, environnementaux et humanitaires, sur la voie du financement tant attendu du développement durable.

4. Une approche holistique est maintenue concernant la portée de la coopération fiscale internationale en vue d'une nouvelle architecture de gouvernance fiscale mondiale, où la coopération fiscale internationale doit servir de levier pour renforcer des politiques internationales équitables dans les domaines de l'assistance mutuelle et de l'échange international d'informations fiscales, de l'économie numérique, de l'environnement, du commerce international et des douanes, de la fraude fiscale internationale et de la mobilisation de capitaux illicites, du genre, de l'éducation et de la conformité fiscale, des droits des contribuables, du règlement des différends fiscaux transfrontaliers, de la santé, etc. La formulation générale de l'impact de la coopération fiscale internationale sur tous ces domaines est illustrée par notre modèle pionnier de l'Accord sur la coopération fiscale internationale, le commerce et la gouvernance fiscale mondiale.

5. Nous nous engageons à créer un accord-cadre sur la coopération fiscale internationale, le commerce et la gouvernance fiscale mondiale, ainsi que ses protocoles d'élaboration, en plus d'une série d'instruments et de normes d'élaboration de politiques fiscales publiés dans des travaux antérieurs. Nous sommes honorés que les Nations Unies aient décidé de mettre en œuvre deux des instruments d'élaboration de politiques que nous avons proposés dans nos recherches précédentes, de la manière que nous avons décrite. C'est-à-dire par le biais d'une convention ou d'un accord-cadre sur la coopération fiscale internationale, élaboré au moyen de protocoles.

6. Nous préconisons d'accorder l'importance nécessaire à la relation entre « coopération fiscale internationale » et « commerce international et douanes ». La fiscalité devrait promouvoir des politiques commerciales et tarifaires favorables au commerce international.

7. La coopération fiscale internationale devrait être un domaine d'étude inclus dans l'architecture financière mondiale pour le développement durable.

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**1 INTRODUCTION. ON THE THEMATIC AREAS OF THE THIRD SUSTAINABLE DEVELOPMENT FINANCING SUMMIT, ADDIS ABABA 2015.; 2 PROPOSALS ON THE NEW THEMATIC AREAS FOR THE IV SUMMIT ON SUSTAINABLE DEVELOPMENT FINANCING, ADDIS ABABA 2025, SEVILLE (SPAIN): THE CREATION OF A NEW CONTENT AREA ENTITLED: INTERNATIONAL TAX COOPERATION AND DOMESTIC CAPITAL MOBILIZATION.; 3 THE INTERNATIONAL TAX COOPERATION AGAINST THE MOBILIZATION OF ILLICIT CAPITAL: BACKGROUND AND STATE OF THE ART.; 3.1 INTERNATIONAL TAX COOPERATION; 3.2 FIGHT AGAINST ILLICIT CAPITAL MOVEMENTS AND INTERNATIONAL TAX FRAUD; 3.3 CONCLUSION; 4 ON THE NEW ROLE AND SCOPE OF INTERNATIONAL TAX COOPERATION AT THE IV SUMMIT ON FINANCING SUSTAINABLE DEVELOPMENT; 5 TOWARDS FINANCING SUSTAINABLE DEVELOPMENT THROUGH HOLISTIC INTERNATIONAL TAX COOPERATION. POLICY AND RULE TAX MAKING PROPOSALS; 6 TAX AND TRADE-CUSTOMS: INTERNATIONAL TAX COOPERATION AND INTERNATIONAL TRADE/CUSTOMS POLICIES FOR FINANCING SUSTAINABLE DEVELOPMENT.; 7 ON THE MOBILIZATION OF DOMESTIC RESOURCES: THE GLOBAL TAX MODEL ON INTERNATIONAL TAX COOPERATION AND GLOBAL TAX GOVERNANCE.; 8 REFERENCES**

## **1 INTRODUCTION. ON THE THEMATIC AREAS OF THE THIRD SUSTAINABLE DEVELOPMENT FINANCING SUMMIT, ADDIS ABABA 2015.**

Since the Third Sustainable Development Summit was held in Addis Ababa, Ethiopia, in 2015, both in the summit's Action Agenda and in the studies carried out by the United Nations Inter-Agency Task Force on Financing for Development, responsible for developing the topics covered by the Addis Ababa Sustainable Development Financing Summit, the following seven areas of action have been systematically identified within the Addis Ababa Action Agenda:

- (i) Domestic public resources;
- (ii) Domestic and International private business and finance;
- (iii) International development cooperation;
- (iv) International trade as an engine for development;
- (v) Debt sustainability;
- (vi) Addressing systemic issues; and
- (vii) Science, technology, innovation and capacity building.



This is the classification that has been carried out in the work (reports) of the Inter-Agency Task Force, since its first report in 2016 and the current report of 2024 (Reports of the Inter-agency Task Force on Financing for Development. Financing for Sustainable Development. <https://www.un-ilibrary.org/content/periodicals/26173743>).

Following our previous researchers and finding outs (see the references at the end of this article) on international tax cooperation to combat illicit capital mobilization, and also in line with our participation in foreign universities, global research centers and international organizations such as the World Bank, the IMF and the United Nations as an accredited

observer of both the UN Tax Committee (2019-2024) and accredited observer of the ad hoc Tax Committee II session, 2024, and accredited in the next IV Conference on Sustainable Development Financing, 2025, we honestly propose the following tax policy making proposals with a view to the IV Summit on Sustainable Development Financing to be held in Spain (Seville) from June 30 to July 3, 2025.

1. We support the goal of making international tax cooperation a central focus within the framework of sustainable development financing at the Fourth Conference on Sustainable Development Financing.
2. We promote a clear differentiation at the Fourth Conference on Sustainable Development Financing of the primary role of international tax cooperation in combating illicit capital movements within the scope of sustainable development financing, distinguishing it from the mobilization of domestic capital and therefore creating a separate thematic module or block for these topics.
3. For sustainable global development financing to be possible, international taxation, through international tax cooperation, must not be limited to its traditional economic sphere, but must extend its centripetal force to the rest of the social, cultural, environmental, and humanitarian sectors on the path toward the long-awaited financing of sustainable development.
4. We adopt a holistic approach regarding the scope of international tax cooperation toward a new global tax governance architecture, where international tax cooperation must serve as a lever to strengthen fair international policies in the areas of mutual assistance and international tax information exchange, the digital economy, the environment, international trade and customs, international tax fraud and illicit capital mobilization, gender, education and tax compliance, taxpayers' rights, cross-border tax dispute resolution, health, etc. The general formulation of how international tax cooperation impacts all these areas can be seen in our pioneering model of the Agreement on International Tax Cooperation, Trade, and Global Tax Governance (Andrés-Aucejo, E., Akamba, S., Nicoli, M., Owens, J., 2022; Andrés-Aucejo, E., 2023, 2024).
5. We are committed to the creation of a framework agreement on international tax cooperation, trade, and global tax governance, and its development protocols, in addition to a series of policy/rule tax making instruments published in our previous work (Andrés-Aucejo, E. Et alter. 2023c, 2023f, 2024b, 2024c, 2024e. We are honoured that the United Nations has decided to implement two of the policy making instruments we proposed in our previous research, in the same manner we outlined. That is, through a framework convention or framework agreement on international tax cooperation in a holistic way, developed through protocols (Andrés-Aucejo, E. 2023f. Andrés-Aucejo, E., 2023h).
6. We advocate for the relationship between "International Tax Cooperation" and "International Trade and Customs." Taxation should promote trade and tariff policies favourable to international trade.
6. International tax cooperation should be a field of study included in the global financial architecture for sustainable development.

Below, we will elaborate on the aforementioned points in more detail.

## **2 PROPOSALS ON THE NEW THEMATIC AREAS FOR THE IV SUMMIT ON SUSTAINABLE DEVELOPMENT FINANCING, ADDIS ABABA 2025, SEVILLE (SPAIN): THE CREATION OF A NEW CONTENT AREA ENTITLED: INTERNATIONAL TAX COOPERATION AND DOMESTIC CAPITAL MOBILIZATION.**

We humble believe that the new (IV) Summit on Sustainable Development Financing (FFD4), to be held in Seville starting on June 30, 2025, should update its thematic areas, including a new thematic block, separate and independent from the rest, addressing international tax cooperation and illicit capital mobilization (separately from domestic resource mobilization and the other thematic blocks, without prejudice to its strong links with domestic resource mobilization).





In this regard, we consider it appropriate that the new Agenda arising from the IV Summit on Sustainable Development Financing, Seville 2025, opt to create a new block called International Tax Cooperation and Illicit Capital Mobilization, thus making these topics a first (mathematical) derivative in the field of sustainable development financing. It should be noted that, while international tax cooperation and domestic resource mobilization refer to "domestic" resources, they are pathways to achieving domestic resource mobilization. However, the concept, scope, and content of "domestic" resource mobilization do not coincide with the concept, scope, and content of "International" tax cooperation and illicit capital mobilization, the latter of which are of extraordinary relevance and importance for sustainable global financing.

In 2018, we stated the following:

*The last trends on international economic and tax governance highlight the relevance of the international tax cooperation tax policies to achieve a new social and economic global order. The Resolution 67/289, adopted by the General Assembly on the 9th of July 2013, refers to the role of the United Nations in global economic governance. In the recent years, both, intergovernmental and non-intergovernmental organizations are including the global tax issues in their action's agendas: International cooperation and global tax governance are becoming crucial vectors in the new global tax order. ANDRÉS-AUCEJO, E., 2018. The global tax model: Building modernized tax systems towards international tax cooperation and global tax governance: Architecture for sustainable development and equity societies (Ongoing UN 2030 and Addis Ababa Action Agendas), in: OWENS, J., PISTONE, P., ANDRÉS, E. (2018). (Directors) International Administrative Cooperation in Fiscal Matter and International Tax Governance. Thomson Reuters international. 2018.*

*Two years later can see: OWENS, Jeffrey, LENNARD, Michael, & ANDRÉS-AUCEJO, Eva (2020). Financing for Sustainable Development: "Taxation and Sustainable Development Goals. Policymaking on Taxation, International Tax Cooperation and Global Tax Governance as a main financial source of 2030 UN. Education and Law Review. Journal of Education and Law, no. 21, 2020. Just one later: ANDRÉS-AUCEJO, Eva (2023). "Políticas fiscales para el Desarrollo sostenible en UCRANIA: A propósito de las agendas mundiales de Desarrollo sostenible con impacto en la movilización de recursos domésticos, la cooperación tributaria internacional y la gobernanza económica mundial" en Impactos de la Guerra de Ucrania. Dirs. GONZÁLEZ-BEILFUSS, C., NAVARRO-MICHEL, M., FERNÁNDEZ PONS, X., Marcial Pons, Dec., 2023; or in 2022: ANDRÉS-AUCEJO, E., MEZANG AKAMBA, S., NICOLI, M., OWENS, J. (Dir.): Toward a "Global Tax 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~ UNTAXPOLICY), Review of international and European economic law, Vol. 2, N. 3, 2023, <https://www.rieel.com/index.php/rieel/article/view/36/59>.*

*In our feeling, nowadays, in 2025, the first quarter of the 21st century, having crossed the threshold of second globalization and given the current global geopolitical situation, international tax cooperation has the necessary significance and importance to be considered a new area or a new mathematical first derivative within the framework of sustainable development financing, for the present and for the decades to come.*

*The contribution of international tax cooperation and the mobilization of illicit capital is becoming a fundamental and crucial branch of sustainable development financing (Owens, J.; Lennard, M.; Andrés-Aucejo, E., 2020). Probably the international tax cooperation cannot be underestimated or relegated to a subsidiary position (or mathematical second derivative) in sustainable development financing. Its position must be primary, as its contribution to sustainable development financing is also primary.*

*At present, the central lack is the design of the architecture of a global tax order through the creation of solid laws and instruments of policy formulation that regulate the relations of international tax cooperation between the States and the parties involved in the framework of a new global architecture that aspires to efficient and fair tax systems. That is why in our previous work, we have proposed a global design of a new Global Tax Order based on international tax cooperation, human rights and global tax governance, through the codification and progressive development of International Tax Law, creating hard law and soft*

law policy making instruments” (Andrés-Aucejo, Eva and Owens, Jeffrey *Input Tax Report.pdf* (un.org) 2023i [https://financing.desa.un.org/sites/default/files/2023-03/Andr%C3%A9s-Aucejo%2C%20Eva%20and%20Owens%2C%20Jeffrey\\_Input%20Tax%20Report.pdf](https://financing.desa.un.org/sites/default/files/2023-03/Andr%C3%A9s-Aucejo%2C%20Eva%20and%20Owens%2C%20Jeffrey_Input%20Tax%20Report.pdf).

### 3 THE INTERNATIONAL TAX COOPERATION AGAINST THE MOBILIZATION OF ILLICIT CAPITAL: BACKGROUND AND STATE OF THE ART.

#### 3.1 INTERNATIONAL TAX COOPERATION

International tax cooperation and the fight against illicit capital movements are issues that have gained prominence in the last two decades, especially in recent years. The key role largely promoted by international organizations such as the OECD, the United Nations, the International Monetary Fund, the World Bank, among other governmental organizations (G-20, G-7) and non-governmental organizations, international and regional associations in the field of international taxation stands out.

**Note:** Regarding the historical background of international tax cooperation and the state of the art, we refer to our previous studies:

ANDRÉS-AUCEJO, Eva (main author), OWENS, J. (Director), et alter. 2023i. The universal institutionalization of International Tax Cooperation under 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. Published by UNITED NATIONS.org Andrés-Aucejo, Eva and Owens, Jeffrey *Input Tax Report.pdf* (un.org). [https://financing.desa.un.org/sites/default/files/2023-03/Andr%C3%A9s-Aucejo%2C%20Eva%20and%20Owens%2C%20Jeffrey\\_Input%20Tax%20Report.pdf](https://financing.desa.un.org/sites/default/files/2023-03/Andr%C3%A9s-Aucejo%2C%20Eva%20and%20Owens%2C%20Jeffrey_Input%20Tax%20Report.pdf)

ANDRÉS-AUCEJO, Eva (2018). Towards an International Code for administrative cooperation in tax matters and international tax governance. *Revista del Derecho del Estado*. n. 40, pp. 45–85. [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=3113628](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3113628).

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>

In contemporary history, the beginning of international tax cooperation has its antecedents in the regulations contained in the Model Agreements to avoid international double taxation (Article 26 of practically all Model Agreements) and subsequent bilateral agreements approved under said regulations, without prejudice to previous precedents on international tax agreements within the framework of the League of Nations and other historical precedents. The turning point of the modern era in this matter was the year 2009, with the prominent role of the Global Forum on Transparency and Exchange of Information for Tax Purposes of the OECD and the G20 in promoting international tax cooperation between countries, -with a marked stamp of elimination of tax havens and elimination of banking secrecy- together with other regional agents such as the European Community -the package of tax measures of the European Union against international tax fraud- and other international regulations, such as, for example, the North American regulations with its FATCA law (2010). Lately, the Common Report Standard for the automatic exchange of tax information (2014), the BEPS plan (2015) created by the OECD, among others initiatives were created (model agreement for the exchange of tax information, etc.). Also noteworthy are the efforts dedicated to international cooperation by the United Nations through the work of its committee on international tax cooperation: the UN Tax Committee; ECOSOC and other committees and bodies and committees of the UN family (UN international tax cooperation committee). Starting in 2024, can be seen the job of the Ad-hoc committee for drafting the terms of reference of the UN Tax Convention, derived from the previous resolutions of the United Nations Second Committee and the United Nations Plenary, at the end of 2022 and 2023 on effective and inclusive tax cooperation. Also noteworthy are the references to these matters by international agendas for financing sustainable development, such as, for example, the Addis Ababa action agenda, the 2030 Agenda for sustainable development goals, the Monterrey consensus or the Doha Declaration, among others, as well as in the

present submit of sustainable development that will be held in Spain, Sevilla in 30th June- 3rd July, 2025

## 2. Background of institutionalized international cooperation <sup>1</sup>

*In this section, before describing a brief tour of institutionalized peaceful cooperation, we would like to start with starting hypothesis that international tax cooperation relations cannot be understood apart from the history of international political cooperation, nor outside the very concept of the international community, because precisely "the international community" describes the social, political and legal framework in which relations between States... and other members take place.<sup>2</sup> Nor can they be understood apart from the evolution suffered by the said international community, especially in recent times, as a result of the first and second globalizations.*

*To arrive at the current concept of institutionalized international cooperation, we will go back centuries in history, briefly commenting on those most notable milestones in this regard:*

***In the Middle Ages, S. XII and S. XIII, there was the Christian Republic formed by the Kingdoms of Western Europe, other inferior and superior powers such as the Papacy and the Holy Roman Empire, whose leiv motiv was the religious theme (religious faith)—confronted frontally for centuries with Islam. At the end of the Middle Ages, the disintegration of that Christian Res publica or Christianity occurred when the national sovereign States reappeared, which enjoyed autonomy and were instituted as entities not dependent on the Papacy and the Holy Roman Empire.<sup>3</sup>***

***European System of States (17th-18th centuries):*** *In the following centuries, the so-called European System of States was produced, and it was based on the "territory", the decentralization of political power and the assumption of political power by the States that assumed a position of the fundamental nucleus on which the National and International Relations pivot,<sup>4</sup>*

*International Law was born due to the Treaties of Osnabrück and Münster (1643 and 1648) that gave rise to the Peace of Westphalia, which constituted a crucial moment in the History of Humanity and International Relations.<sup>5</sup> Indeed, the treaties of Osnabrück and Münster signed on May 15, 1643, and October 24, 1648, respectively, which ended the Thirty Years' War in Germany and the Eight Years' War between Spain and the Netherlands, constitute, as has been said, "the origin of the current international system".<sup>6</sup> From here, there is a disconnection of politics around religion as sovereign states, the recognition of the fundamental principles that have sustained the international order to this day, such as the principle of territoriality of the territorial jurisdiction of the States, sovereign equality and non-intervention in internal affairs. Affairs.<sup>7</sup> "The Westphalian Treaties represented a fundamental step in the formation of European public law that regulated relations between European States and that has been the basis of classical international law".<sup>8</sup>*

*In this new international law generated in the 16th and 18th centuries as a consequence of peace and trade treaties, the key to the vault lies in the principle of free consent of the States. And this is especially relevant to the effects at hand about determining the origin of international cooperation*

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<sup>1</sup> Epigraph taken literally from: ANDRÉS-AUCEJO, Eva (main author), OWENS, J. (Director), 2023i. The universal institutionalization of International Tax Cooperation under 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. Published by UNITED NATIONS.org Andrés-Aucejo, Eva and Owens, Jeffrey\_Input Tax Report.pdf (un.org). [https://financing.desa.un.org/sites/default/files/2023-03/Andr%C3%A9s-Aucejo%2C%20Eva%20and%20Owens%2C%20Jeffrey\\_Input%20Tax%20Report.pdf](https://financing.desa.un.org/sites/default/files/2023-03/Andr%C3%A9s-Aucejo%2C%20Eva%20and%20Owens%2C%20Jeffrey_Input%20Tax%20Report.pdf)

<sup>2</sup> CASANOVAS DE LA ROSA, O. y RODRÍGUEZ, A., *Compendio de Derecho Internacional Público*, 2018, p. 37.

<sup>3</sup> CASANOVAS DE LA ROSA, O. y RODRÍGUEZ, A., *Compendio de Derecho Internacional...*, ob., cit., p. 43.

<sup>4</sup> Vid. MARIÑO MENÉNDEZ, *Derecho Internacional Público*, ob., cit., pp. 100 y ss. See GROSS, L. (1948). The Peace of Westphalia, 1648-1948. The American Journal of International Law, 42(1), 20-41. HOBDEN, S. Historical sociology of international relations. Cambridge, UK: Cambridge University Press, 2002. HOOKER, W. CARL SCHMITT'S International thought: Order and orientation. Cambridge, UK: Cambridge University Press, 2009; LARKINGS, J. From hierarchy to anarchy: Territory and politics before Westphalia. Nueva York: Palgrave Macmillan, 2009.

<sup>5</sup> GROSS, L. The Peace of Westphalia, 1648-1948. The American Journal of International Law, 42(1), 20-41, 1948.

<sup>6</sup> CASANOVAS DE LA ROSA, O., y RODRÍGUEZ, A., *Compendio de Derecho Internacional...*, ob., cit., p. 38. PHILPOTT, D., Sovereignty. En The Stanford Encyclopedia of Philosophy. Stanford, CA: Stanford University, 2014. Aldea Vaquero, Quintín. España y Europa en el siglo XVII: correspondencia de Saavedra Fajardo. II. La tragedia del imperio. Madrid: CSIC, 1991; Baviera, Adalberto y Gabriel Maura. Documentos inéditos referentes a las postrimerías de la casa de Austria en España. II. 1692-1695, Madrid: Revista de Archivos Bibliotecas y Museos, 1929.

<sup>7</sup> CASANOVAS DE LA ROSA, O., y RODRÍGUEZ, A., *Compendio de Derecho Internacional...*, ob., cit., p. 38.

<sup>8</sup> Ibidem.



between States, in this case, cooperation also in matters of trade. We can say, therefore, that the head of international cooperation relations between states derives from the principle of free consent of sovereign states to bind themselves, which, in turn, is the main foundation or, as it has been called, "corollary". of state sovereignty."<sup>9</sup>

We would like, therefore, to emphasize that the origin of international tax cooperation cannot be understood apart from the history of peaceful cooperation, particularly from the "**Peace of Westphalia**" and the two treaties above<sup>10</sup>. Thus, already in the constitutive treaty of Münster, the obligation of the States to cooperate in customs matters was established, obliging the States not to impose tariffs on trade by the signatory States.<sup>11</sup>

**XIX century:** at the beginning of the s. XIX, the first antecedents of said institutionalized international cooperation arise. A turning point in this sense was the Congress of Vienna in 1814, whose main objective was the territorial reorganization of Europe and the reconstruction of borders. The victorious countries of Napoleon Bonaparte participated in it: Austria, Great Britain, Russia, Prussia and France. (Initially, it was established that Great Britain, Austria, Prussia and Russia, powers of the sixth coalition, took the decisions). This Treaty was forged between September 18, 1814, and July 9, 1815. Austria and Great Britain were vital in preventing future wars and establishing a political balance. The method was not plenary but bilateral negotiation sessions between States, drawing up a Final Act that was not signed by all the delegations either. Throughout the cycle, there were regular meetings<sup>12</sup>

In addition to the crucial goals of the **Congress of Vienna** on the reconstruction of European States and the maintenance of peace between States, it is essential to highlight that said Congress of Vienna already constitutes a significant precedent of institutionalized international cooperation, with them to satisfy a general need, since already in the Act of the Congress of Vienna signed in 1815 it is proclaimed: the freedom of navigation in international rivers. Subsequently, other international Organizations branded as "rudimentary" constitute the germ of the international organization to satisfy a general interest. In this regard, the following are worth mentioning: the International Telegraphic Union (1865), the Universal Postal Union (1874), and the International Union for the publication of Customs Tariffs (1890).

In this Europe of the Restoration, the so-called "**European Concert**" took place, which lasted from the end of Napoleon's War with the Act of the Congress of Vienna (1815) until the First World War. It is known as the 'Congress System', and its primary purpose was maintaining peace. The 1st and 2nd Hague Peace Conferences of 1899 and 1907, in which the US participated, should be highlighted. As Professor Pastor Ridruejo points out, these pioneering international organizations, although rudimentary in their forms (they operated through periodic conferences, having a single Bureau or Secretariat), "had the immense merit of making States discover the potential of international Cooperation institutionalized", and to serve as an experience for those carried out, much more ambitious, that in terms of international organization [...] took place after the First World War."<sup>13</sup>

**20th century:** institutionalized international cooperation. It is precisely from the 20th century when the international community peaked. A series of global factors of a different nature (political, economic, social, territorial, etc.) are triggered chronologically to reach the background of the international community that governs today.

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<sup>9</sup> GONZÁLEZ CAMPOS, J., SÁNCHEZ RODRÍGUEZ, L., SÁENZ DE SANTA MARÍA, P. A., *Curso de Derecho Internacional Público*, cuarta edición revisada, 2008, p. 101.

<sup>10</sup> See 350 años de la Paz de Westfalia 1648-1998. *Del antagonismo a la integración en Europa*. Fundación Carlos de Amberes. Publication: 1-1-1999.

<sup>11</sup> Its titles 68 to 91 are the agreements that affect the States of the empire and that deal with free trade, cession of territories, customs, tolls, and taxes... Title 89º: "(...) In the future, trade and transport will be free for the inhabitants of both sides of the Rhine and the adjacent provinces. Above all, the navigation of the Rhine will be free (...), and it will not be allowed to impose on the Rhine new and unwanted tolls, customs, taxes, (...), but both parties will be content with the taxes, rights and tolls that were paid before these wars.

<sup>12</sup> DE LA TORRE, R. (2016). "La adhesión de España a los Tratados multilaterales de 1815", *Cuadernos de Historia Contemporánea* nº 38 (pp. 65-75). NICOLSON, Sinn H. (2001), *The Congress of Viena: A study in Allied Unity: 1812-1822*, Grove Press: ISBN 0-8021-3744-X. JARRET, Mark (2013), *The Congress of Viena and its' Legacy: War and Great Power Diplomacy after Napoleon*, London: I-B. Tauris & Company, Ltd., ISBN 978-1780761169.

<sup>13</sup> PASTOR RIDRUEJO, *Curso de Derecho Internacional Público y Organizaciones Internacionales*, 2017, ed. Tecnos, op. cit., p. 709.

Without prejudice to different events in international politics (such as the Bolshevik Revolution of 1917), the bulk of internationalist doctrine places the end of the First World War, with the creation of the **League of Nations (1919)** as the origin of the League of Nations. Global.<sup>14</sup>

Also, after the creation of the League of Nations, an institutional and centralized framework for the design of norms will be institutionalized, which is ultimately the framework of international organisations operating in a global society.<sup>15</sup>

Undoubtedly, **the League of Nations of 1919** marked a crucial milestone in the history of Public International Law and the international community. It was the result of a determined will to avoid armed conflicts. For what we are interested in highlighting, the League of Nations was the first historical manifestation of institutionalized international cooperation with a universal vocation and for general purposes..<sup>16</sup>

This is confirmed by the Preamble to the Covenant of the League of Nations when it states that the League was established to promote "cooperation among nations and to guarantee peace and security."

The doctrine of Public International Law has highlighted the fact that, although the League of Nations failed in its objective of achieving peace, given that years later, World War II would occur. This is how authors such as Rafael Casado or Pastor Ridruejo state that the fact of having achieved institutionalized cooperation in different matters, such as economic, financial, public health, transportation and communications, social, labour,<sup>17</sup> with vocation and general purposes.<sup>18</sup>

This League of Nations was very basic in terms of the configuration of its organs since it only had an Assembly and a Council, plus a permanent Secretariat. Finally, its formal dissolution dates from April 18, 1946, after constant discredit, which is why creating a new body called the United Nations Organization was considered better.

A global milestone is reached with the United Nations: **institutionalized international cooperation**. The most critical antecedents leading to the signing of the San Francisco Charter were: The Declaration of St. Jame's Palace (1941), The Atlantic Charter (1941); The Declaration by United Nations (1942); The Moscow and Tehran Conferences (1943); The Dumbarton Oaks Conversations and the Yalta Conference (1944) [Breton Woods] and The San Francisco Conference (1945), open for signature on June 26, entering into force on October 24, having signed the US, China, France, England and the USSR.<sup>19</sup>

Since the creation of the UN in 1945, it is also a matter of advancing in terms of institutionalized international economic cooperation (to put into practice principles and purposes contained in its founding Charter). For this purpose, international financial organizations have emerged and were approved in Bretton Woods agreements.

Therefore, from the **second half of the 20th Century**, institutionalized economic cooperation began to be carried out (through the international organizations United Nations and also other International Organizations dependent on the United Nations, such as the World Bank or the International Monetary Fund, with particular significance of other International Organizations such as the OECD, and also with the presence of other international and intergovernmental organizations.

However, even though a cooperation commission for fiscal issues was initially created within the United Nations, it was not granted the legal status of an International Organization, but rather a commission on fiscal affairs, which only lasted a few years. After its abolition, the OECD was created in 1960, which, as is well known, is not organically linked to the United Nations and has a

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<sup>14</sup> PASTOR RIDRUEJO, *Curso de Derecho internacional público y organizaciones internacionales*, op. cit., p. 738 y BOWETT, D. W., *The Law of International Institutions*, 4<sup>th</sup> ed., London, 1982, p. 17 y ss. League of Nations, The Mandate System: Origins-Principles-Application, L. of N. Doc., 1945, VI. A. I.

<sup>15</sup> GONZÁLEZ CAMPOS, *Curso de Derecho internacional público*, op. cit., p. 305.

<sup>16</sup> MARIÑO, *Derecho internacional público*, op. cit., p. 34. Cfr. MICHAEL VIRALLY, *L'organization mondiale*, Paris, 1972, pp. 40 y ss.

<sup>17</sup> VIRALLYM, M., *L'organization mondiale*, Paris, 1972, p. 70 y ss.

<sup>18</sup> CASADO RAIGÓN, R. (2017), *Derecho internacional*, Tecnos, p. 35. PASTOR RIDRUEJO, *Curso de Derecho internacional público y organizaciones internacionales*, op. cit., p. 738 y ss.

<sup>19</sup> "Steps to the Charter", in UN Chronicle, vol. XXII., nº 4, 1985, pp. 4-11. United Nations, 1946-47, vol. I. Lake Success, New York, 1947, pp. 1-50. HAACK, K., *The United Nations Democracy Agenda. A conceptual History*, Manchester University Press, 2011. GONZÁLEZ GARCÍA, I., *Naciones Unidas y la coordinación para el desarrollo*, Dykinson S. L., UCA 2005.

minimal composition of first world States, even though an inclusive platform has been created in recent years (it does not undermine the legal regime of said organization).

in 1968 the Ad Hoc Group of Experts on Tax Treaties between Developed and Developing Countries was established pursuant to the ECOSOC resolution [1273 \(XLIII\)](#) of 4 August 1967 after considerable efforts made by the League of Nations, the Organization for European Economic Cooperation and the United Nations. In 1980, the Group of Experts finalized the United Nations Model Double Taxation Convention between Developed and Developing Countries, whose aim was to promote the conclusion of treaties between developed and developing countries, acceptable to both parties and would fully safeguard their respective revenue interests. Accordingly, in its resolution 1980/13 of 28 April 1980 (see doc. [E/1980/80](#)), the ECOSOC gave a broad title to the Group, namely, "Ad Hoc Group of Experts on International Cooperation in Tax Matters".

By its resolution 2004/69 of 11 November 2004 the ECOSOC renamed the Group the Committee of Experts on International Cooperation in Tax Matters.<sup>20</sup>

"From 2013, the Economic and Social Council (ECOSOC) of United Nations decided to hold -on an annual basis- a especial meeting on International Tax Cooperation (Resolution 2013/24). There have been different Resolutions of the subsidiary body of ECOSOC tasked with work on international tax cooperation and in the last years ECOSOC has also been interested to strengthening United Nations role in international tax cooperation.<sup>21</sup> An enabling international environment has been emerging towards to enhancing and improving the International Tax Cooperation, as show the following sources: a) The Economic and Social Council (ECOSOC) of United Nations, Resolutions 2004/69 of 11 November 2004 and 2014/12 of 13 June 2014, b) The UN General Assembly resolutions 68/1 of 20 September 2013, 69/313 of 27 July 2015 and 70/1 of 25 September 2015, c) The Doha Declaration on Financing for Development: outcome document of the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus<sup>22</sup>; d) The paragraph 29 of the Addis Ababa Action Agenda of the Third International Conference on Financing for Development,<sup>23</sup> in which Member States emphasized the importance of inclusive cooperation and dialogue among national tax authorities on international tax matters, among others. Both, the 2030 Agenda and the Addis Ababa Agenda have set as one of the priorities the strengthening regimes and fiscal policies, as well as the international tax cooperation". (Andrés-Aucejo, Eva, *The global tax model...*, 2018).

"Strengthening tax systems has emerged as a key development priority in the 2030 Agenda of SDG and Addis Ababa. The Addis Ababa Agenda contains a commitment to work to improve the fairness, transparency, efficiency and effectiveness of tax systems. At the beginning of the present year (2018) the IMF, the OECD, the UN and the WB launched a Platform for cooperation in fiscal matter to hold regular discussions to improve the assistance they provide to developing countries going on modernized tax administrations" (Andrés-Aucejo, Eva, *The global tax model...*, 2018).

### 3. CLOSE BACKGROUND OF INTERNATIONAL TAX COOPERATION<sup>24</sup>

The bibliographical studies published on the recent history of international cooperation in tax matters determine its origin in the beginning of the 20s and following with the nations league and on the occasion of the events that occurred later to try to solve the problems of international double taxation, which would culminate in the approval of the MC OECD and Other Convention Models to avoid double income taxation<sup>25</sup>. In 1928 the League of Nations was produced -among others- Models related to Mutual Assistance and Judicial Assistance in the collection of taxes<sup>26</sup>.

<sup>20</sup> For more information can be consulted: <https://www.un.org/esa/ffd/tax-committee/about-committee-tax-experts.html>

<sup>21</sup> <http://www.tadat.org/>

<sup>22</sup> United Nations. General Assembly resolution 63/239, annex, para. 16.

<sup>23</sup> United Nations. General Assembly resolution 63/303, annex, para. 56 (c)

<sup>24</sup> This epigraph of this work has been prepared following original ideas created by Eva Andrés-Aucejo in the studies: "The global tax model: building tax systems towards International tax cooperation and global tax governance: architecture for sustainable development (ongling UN 2030 and Addis Ababa Action Agendas, in *International Administrative Cooperation in Fiscal Matter and International tax governance*. Dir. Owens, J., Pistone., Andrés-Aucejo, E., Ed. Thomson Reuters, 2018, and "Toward an International administrative global Code in tax matter", *Revista del Estado de Derecho*, 2018.

<sup>25</sup> On the origin of international double taxation vid. CALDERÓN, J. M. in his book *International double taxation and methods for its elimination*, (Spanish versión), establishes the basis of the phenomenon of double taxation after World War II, although he points out some specific precedents on the elimination of international double tax dating from: century v.c., from the 16th and 17th centuries and other examples in the USA and the Netherlands. Ed. Mc Graw-Hill, Madrid, 1997, p. 1 y ss.

<sup>26</sup> *Proceso de integración de México en la Sociedad de Naciones 1919-1931*, (tesis de licenciatura inédita), Morelia, UMSNH, 2002, Robert Freeman Smith, "Estados Unidos y las reformas de la Revolución, 1915-1928", *Historia Mexicana*, Núm. 2, octubre-diciembre de 1969, p. 193,

One can cite as precedents the 1928 Models to avoid international double taxation and Income Tax, as well as the 1943 Mexico Model and the London Model (1946), which, as has been said, were never unanimously accepted<sup>27</sup>.

Years later, specifically in 1963, the efforts of the Organization for Economic Cooperation and Development would bear fruit to reach a generic Model to avoid double taxation with the approval of the MC OECD. As is known, these Convention Models were the basis for the signing of the bilateral Conventions to prevent double taxation, the MC OECD being the most followed in the world, notwithstanding that, as is well known, there are many other Convention Models to avoid double taxation. Double taxation from the United Nations, the United States, the Andean Pact Model, etc. In the final version of the OECD MC to avoid double taxation dated 1963, the original wording of the Information Exchange Clause (CII from now on) is included, without prejudice to subsequent modifications of a said clause in successive versions of the MC OECD (1977, 2000, 2005, 2015...). Similarly, to what happened in the MC OECD, the models of the UN Convention, the USA, and the Multilateral Convention of the Andean Pact included an article dedicated to the exchange of tax information (n. 26)<sup>28</sup>.

In the recent history of international tax cooperation, some significant milestones can be marked, namely: The Peace of Westphalia; - The Europe of the Restoration (before institutionalized cooperation through the League of Nations and the United Nations); - The League of Nations and the Charter of the United Nations; - The creation of MCs to avoid international double taxation, in particular the MC OECD, which is mainly followed in the world<sup>29</sup>. Researchers have extensively reported on the historical evolution of cross-border tax information exchange. Given the abundance of literature on these topics, it is unnecessary to delve further into them since they have already been widely discussed<sup>30</sup>.

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<sup>27</sup> LEAGUE OF NATIONS, "London and Mexico Model Tax Conventions: Commentary and text", Doc. C. 88.M.1946, ILA (1946), cfr. en SERRANO ANTÓN, F. (2002, p. 6).

<sup>28</sup> MC OCDE 1963; MC OCDE 1977-2000; *US MODEL* (MC EEUU, version 1996: *United States Model Income Tax Convention* of september 20, 1996); y *UN Model* (MC ONU: *United Nations Model Double Taxation Convention between the developed and developing Countries*, 2001), See: **KEES VAN RAAD** (2001, pp. 117-118). Ruiz García, J. R. & Calderón Carrero, J. M. (Coordinadores) (2004) *Comentarios a los convenios para evitar la doble imposición y prevenir la evasión fiscal concluidos por España (Análisis a la luz del modelo de Convenio de la OCDE y de la legislación y la jurisprudencia española)*. La Coruña: Fundación Pedro Barrié de la Maza-Instituto de Estudios Económicos de Galicia; – Serrano Antón, F. (Director) (2007) *Fiscalidad internacional*. Madrid: CEF; Esquerro, T. (Director): *Manual de fiscalidad internacional*, Vol. I. Madrid: Instituto de Estudios Fiscales; 2010 update to the Model Tax Convention, 22th July 2010; – Abbott, K. W. & Snydal, D. (2000). "Hard and soft law in international governance". En 45<sup>th</sup> International Organization; – Cacciapuoti, E. (2010) "I rapporti tra casa madre e stabile organizzazione: tra valore di mercato e costo storico". *Rassegna tributaria*, N° 1, gennaio-febbraio 2010, pp. 198 y ss.

<sup>29</sup> Calderón Carrero, J. M. (2004): "Comentarios al artículo 7". En Ruiz García, José Ramón & Calderón Carrero, José Manuel (Coordinadores): *Comentarios a los convenios para evitar la doble imposición y prevenir la evasión fiscal concluidos por España (Análisis a la luz del modelo de Convenio de la OCDE y de la legislación y la jurisprudencia española)*. La Coruña: Fundación Pedro Barrié de la Maza-Instituto de Estudios Económicos de Galicia; – Castañeda Ricci, S. & Muñoz García, L. F. (2010) *Algunos comentarios en relación con la propuesta de modificación al artículo 7 del Convenio Modelo de la OCDE, en cuanto a la forma de atribuir utilidades a un establecimiento*. México: PricewaterhouseCoopers; – Chinkin, C. M. (2000). *Normative development in the international legal system*, Oxford: Oxford University Press; Cacciapuoti, E. (2010) "I rapporti tra casa madre e stabile organizzazione: tra valore di mercato e costo storico". *Rassegna tributaria*, N° 1, gennaio-febbraio 2010, pp. 198 y ss.

<sup>30</sup> See J. Owens, "Moving towards better transparency and exchange of information on tax matters", *Bulletin for International Taxation*, 2009, n. 63(11 557 and F. Vanistendael, "The international information exchange puzzle", *Tax Notes International*, 2014, Vol. 75, n. 13, 1149. 17 See League of Nations: Committee of Technical Experts on Double Taxation and Tax Evasion, *Double Taxation and Tax Evasion (Report)*, 1927; S.D. Dean, "The incomplete global market for tax information", *Boston College Law Review*, 2008, Vol. 49, 605-672; H.J. Ault, "Corporate Integration, Tax treaties and division of the international tax base: principles and practices", *Tax Law Review*, 1992, Vol. 47, n. 3, 565-608; S. Picciotto, S. *International Business Taxation as a Study in the Internationalization of Business regulation*, CUP, Cambridge, 1992; F. Cannas, "The historical development of the exchange of information for tax purpose", in *Exchange of information for tax purposes* (O.C. Gunther and N. Tuchler (eds), Linde Verlag, Wien, 2013, 15-34; E. Andrés Aucejo, "La cláusula de intercambio de información tributaria según el Convenio bilateral Hispano-Brasileño para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta; Impuestos." *Revista de doctrina, legislación y jurisprudencia*, 2011, vol. 27, n. 15-16, 19-48; R. Seer, "Recent Development in Exchange of Information within the EU for Tax Matters", *EC Tax Review*, 2013, Vol. 22, n. 2, 66-77; J. Wouters and K. Meuwissen, "Global Tax Governance", *Leuven Centre for Global Governance Studies Working Paper*, 2011, 59; V. Tanzi and H.H. Zee, "Can Information Exchange be Effective in Taxing Cross-Border Income Flows? in *Modern Issues in the Law of International Taxation* (K. Andersson, P. Melz and C. Silfverberg (eds) Kluwer Law International, Stockholm, 2001, 259-268; R. Seer and I. Gabert, *Mutual assistance and information exchange*, eds., IBFD, Amsterdam, 2010; A. Turina, "I recenti sviluppi internazionali in materia di scambio di informazioni", *Fiscalità internazionale*, 2010, Vol. 8, n. 2, 155-161; L.U. Cavelti "Automatic information exchange versus the withholding tax regime globalization and increasing sovereignty conflicts in international taxation", *World Tax Journal*, 2013, Vol. 5, n. 2, 172-214; M. Stewart, "Transnational Tax Information Exchange Networks: Steps towards a Globalized, Legitimate Tax Administration", *World Tax Journal*, 2012, Vol. 4, n. 2, 152-178, among others.



More recently, the activation of the global forum for cooperation and international fiscal transparency of the OECD from the worldwide crisis of 2008 and following.

Very singularly, we must highlight the role of the Committee of Experts on International Tax Cooperation and the gap opened by ECOSOC towards consolidating international tax cooperation (putting ECOSOC resolutions, beginning in 2004, with significant influence from the 2016 regulations until reaching the moment).

Significant international initiatives have been implemented to foster extensive cooperation and mutual assistance between countries, including the exchange of information and other forms of collaboration among tax administrations. These initiatives have been developed through specific regulatory instruments, such as a) the Convention on Mutual Administrative Assistance in Tax Matters (1988), which is currently the most comprehensive multilateral instrument available for all forms of tax cooperation aimed at combating tax evasion and avoidance<sup>31</sup>, b) the Agreement on Exchange of Information on tax matters, which seeks to promote international cooperation in tax matters through exchange of information, and the new OECD Standard of automatic exchange of financial account information in tax matters, c) the Common Reporting Standard (CRS), and d) the Base Erosion and Profit Shifting (BEPS) Project. The BEPS project, consisting of reports on 15 actions, is a crucial instrument for international tax cooperation aimed at combating base erosion and profit shifting, which is of significant significance for developing countries that heavily rely on corporate income tax, particularly from multinational enterprises. In addition, the international tax landscape has undergone substantial changes in recent years due to economic challenges, and new standards have been developed to enable countries to protect their revenue bases.

Other initiatives can be cited such as the EU Recommendation from the Parliament to Council 2012 about measures to promote the application, by third countries, of minimum standards of good governance in the tax field. Or its update by Recommendation of January 28, 2016. The EU Directives and Regulations on tax cooperation.

The IMF and the World Bank have also been widening their natural circle of activities, including aspects related to global tax governance, focusing their attention on the fight against tax havens and offshore centres (mainly) and other tax aspects. In 2018, the International Monetary Fund (IMF), Organisation for Economic Co-operation and Development (OECD), United Nations (UN), and World Bank (WB) have established a platform for international tax cooperation.

Additionally, the OECD has developed various multilateral instruments such as the Common Reporting Standard (CRS) and Base Erosion and Profit Shifting (BEPS), as well as the MLI.

The WB and IMF have also implemented other efforts to combat money laundering and tax havens. Moreover, there are various data collections and analysis tools available, including the OECD tax database and WB World Development indicators. In addition, tax administration assessment tools like the Tax Administration Diagnostic Assessment Tool (TADAT) and guidelines such as transfer pricing manuals and guidelines have also been introduced. Lastly, initiatives like Tax Inspectors Without Borders have been created to enhance tax audit capacities.<sup>32</sup>

In the past two decades, especially since 2009, the Global Forum on Transparency and Exchange of Information for Tax Purposes and the G20 have played a crucial role in promoting international cooperation among countries, including the European Community, on tax matters. A significant push has been made towards enhancing various initiatives to encourage collaboration. The G20 and the OECD have actively pursued a strategy to achieve genuine and effective international administrative cooperation on tax issues. Central to this cooperation is the exchange of tax information between tax authorities.

It is important to note that some information exchange rules were established before 2009. However, the creation of the Global Forum on Transparency and Exchange of Information for Tax Purposes, with the full support of the G20, has brought about greater awareness and cooperation among countries in tax administration. This has been made possible through the adoption of standards on transparency and exchange of information, the establishment of peer review processes by the Global Forum, the publication of annual progress reports by the OECD, and the release of the 'A Progress Report on the Jurisdictions Surveyed by the OECD Global Forum in Implementing the Internationally Agreed Tax Standard' on April 2, 2009, which assessed both

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<sup>31</sup> OCDE. Center of Tax Policy and Administration. Exchange of Information. Convention on Mutual Administrative Assistance in Tax Matters. Last updated- July 2018.

<sup>32</sup> See OECD, Automatic Exchange of Financial Account Information, Background information brief, 2015, 2; P. Malherbe and M. Beynsberger, "The year of implementation of the standards", in Exchange of information and bank secrecy (A. Rust and A. Fort (eds.), Wolters Kluwer, 2012, 119-127.



cooperating and non-cooperating countries (also known as the famous blacklist).<sup>33</sup> The jurisdictions have demonstrated their commitment to adhering to international standards to avoid being on the blacklist.<sup>34</sup>

The United States took a significant step towards promoting administrative cooperation between tax administrations by automatically exchanging tax information in 2010. This was done by enacting the "Hiring Incentives to Restore Employment (Hiring) Act", which added new sections 1471 to 1474, also known as the Foreign Account Tax Compliance Act (FATCA), to the United States Internal Revenue Code.<sup>35</sup> The enactment of the Foreign Account Tax Compliance Act (FATCA) by the United States has significantly impacted the fight against tax havens and income relocation. The USA's strong influence through FATCA has encouraged other countries to move towards greater cooperation through the automatic exchange of information. This has been seen as an effective mechanism towards administrative cooperation in tax matters. Therefore, FATCA is considered a game changer in automated business.<sup>36</sup> The United States enacted the Foreign Account Tax Compliance Act (FATCA) in 2010 and worked with the G5 countries to develop an intergovernmental approach to implement it. This approach, known as the Model 1 IGA, is commonly called "Model 1A". The UK was the first to sign an IG with the US on September 12, 2012 (UK-US IGA).<sup>37</sup>

On June 2013, the G8 Leaders adopted the commitment to establish automatic exchange as the new global standard of transparency. On September 2013, the G20 Leaders endorsed the OECD (Global Forum) proposal for a truly global model of automatic exchange in order to present such a new single standard in time for the G20 February 2014 meeting. In February 2014, the G20 Finance Ministers and Central Bank Governors endorsed the global standard for automatic exchange of tax information. At the OECD Ministerial Council Meeting in Paris May, 6-7, 2014 was adopted the Declaration on Automatic Exchange of Information in Tax Matters, and on July 15, 2014 the OECD Council approved the Standard for Automatic Exchange of Financial Information in Tax Matters, and on September 2014 this standard was endorsed by the G20 Finance Ministers at meeting in Cairns.<sup>38</sup> The first edition of the CRS implementation handbook was published in August 2015. At the present (2016 and beyond), the Global Forum is undertaking a review of the confidentiality rules and practices in place in committed jurisdictions, as to ensure that the automatic exchange of CRS information takes place in a secure environment.<sup>39</sup> In February, 2016 the business and industry advisory committee to the OECD (BIAC) has drafted the self-certification forms and has requested the OECD to make these forms available on the AEOI Portal to assist with the implementation of the CRS.<sup>40</sup> Recently the OECD has published the following documents: the CRS Implementation Handbook, the CRS Status Message XML Schema – as well as the related User Guide and the "CRS-related Frequently Asked Questions". Besides that, the Action 5 of BEPS Project "is committed the Forum on Harmful Tax Practices to Revamp the work on harmful tax practices with a priority on improving transparency, including compulsory spontaneous exchange on rulings related to preferential regimes, and on requiring substantial activity for any preferential regime" (executive summary Action 5: 2015 Final Report, p. 9).<sup>41</sup> (Andrés-Aucejo, Eva., 2018). For the latest developments in the matter, you can consult the website of the OECD.

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<sup>33</sup> This report contains three lists: countries that had implemented standards (white list), those that had committed but had not implemented (grey list) and those that were not committed to implementing the standards (blacklist).

<sup>34</sup> In the same way, P. Pistone, "Exchange of information and Rubik Agreements: the perspective of an EU Academic", Bulletin for International Taxation, 2013, Vol. 67, n. 4/5, 219, said: Many, if not all, countries have 'voluntarily' changed their position on fiscal transparency from 2009 onwards to avoid being considered as non-cooperative jurisdictions and ultimately being included in the list of undesirable jurisdictions. See also Vanistendael, above fn. 16, 1149.

<sup>35</sup> Commission on Taxation, JCX-42-09, Technical explanation of the "Foreign Account Tax Compliance Act of 2009". See Cavelti, above fn. 17, 182-183.

<sup>36</sup> See A. Pross, "How tax transparency went global in 2014", International Tax Review, 2014, Vol. 26, n. 3, 10-13.

<sup>37</sup> See Andrés-Aucejo, E., Toward an Global Code..., Revista de Derecho del Estado, 2018; J. Dodd "International agreements to improve tax compliance (FATCA)", British Tax Review, 2013, Vol 4, 529-540.

<sup>38</sup> See OECD, Automatic Exchange of Financial Account Information, Background information brief, above fn. 15; OECD, Common Reporting Standard. Standard for Automatic Exchange of Financial Account Information (Report), 2014; OECD, Standard for Automatic Exchange of Financial Account Information in Tax Matters (Report), 2014.

<sup>39</sup> See OECD, Automatic Exchange Portal, available at <<http://www.oecd.org/tax/automatic-exchange/about-automatic-exchange/>>.

<sup>40</sup> See OECD, Automatic Exchange Portal, above fn. 29.

<sup>41</sup> ANDRÉS-AUCEJO, E. The global tax model...in *International Administrative Cooperation in Fiscal Matter and International tax governance*. Dir. Owens, J., Pistone., Andrés-Aucejo, E., Ed. Thomson Reuters, 2018

*Nowadays still several challenges still need to be addressed to achieve practical cooperation on tax matters. These challenges include coordination between different legal instruments, managing overlapping rules, and balancing the need for the automatic exchange of information with the protection of taxpayers' rights. In addition, there are concerns about the costs of implementing these measures, the need for risk analysis, and data privacy security. There are several obstacles that countries must overcome to enforce the Common Reporting Standard (CRS). For example, some countries may not have the technical or practical capacity to implement the CRS, and national barriers may prevent its application. Moreover, changes to federal legislation may be required in some cases, such as removing restrictions on access to bank information or collecting more customer information to pass on to tax authorities. Although some legal instruments have attempted to address these problems, they do not provide a comprehensive global solution, and not all tools cover the same issues.<sup>42</sup>*

*At present, the central lack is the design of the architecture of a global tax order through the creation of solid laws and instruments of policy formulation that regulate the relations of international tax cooperation between the States and the parties involved in the framework of a new global architecture that aspires to efficient and fair tax systems. That is why in our previous work recently published, we have proposed a global design of a new Tax Legal Order based on international tax cooperation, human rights and global tax governance, through the codification and progressive development of International Tax Law, creating hard law and soft law policy making instruments.*

*Note: In terms of international tax cooperation, up to now, there are several international organizations (such as the OECD, the United Nations, the International Monetary Fund, the World Bank), other corporations such as the Platform for the international Tax Cooperation, Associations such as CIAT, IOTA, tax African forum, and other stakeholders, that have developed international tax cooperation performances with special prominence of the OECD. However, there is no global design of cooperation relations and international tax governance. In this sense, for many years, we have proclaimed the need of different global tax policy and rulemaking proposal, as for instance the need for a multilateral general agreement or Instrument on International Tax Cooperation and Global Tax Governance,<sup>43</sup> and many others.*

### 3.2 FIGHT AGAINST ILLICIT CAPITAL MOVEMENTS AND INTERNATIONAL TAX FRAUD

It is true that since the last decade of the 20th century and since this first quarter of the 21st century, especially after the crisis of 2009-13, there has been a determined and radical movement by international agents towards international tax cooperation due to the constant increase in cross-border transactions and the internationalization of financial instruments in a globalized world. This has been attempted to be addressed by the OECD, for example with the OECD- BEPs PLAN and the inclusive platform, and other instruments of international and regional organizations, such as the Financial Action Task Force (FATF), the UN Convention against Corruption (UNCAC), the UN Office on Drugs and Crime (UNDOC), the Council of Europe Criminal Law Convention on Corruption, the OECD Convention on Combating the Bribery of Foreign Public Officials in International Business Transactions, the Standard for Automatic Exchange of Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum) and exchange of custom authorities information, the World Bank and the IMF prescriptions, amongst others, to detecting, tracking, and preventing illicit financial flows and every action and all kinds of actions aimed at money laundering, tax crimes and corruption, towards to the overall global transparency framework, with the cooperation of the stakeholders: competent authorities, public bodies, financial institutions and designated nonfinancial businesses and professionals. In particular, the parties will work for further facilitation of inter-agency Cooperation and exchange between authorities, using the sources available to tax administrations and FIUs and the use of new technologies. (art. 11.3 of the “General Agreement on International Tax

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<sup>42</sup> For a more extensive comment on these particulars, see ANDRÉS-AUCEJO, Towards a Towards an International Code for administrative cooperation in tax matter and international tax governance, *Revista de Derecho del Estado*, n. 40

<sup>43</sup> Several general agreements have been approved on international trade cooperation as well as the development protocols. See Xavier Fernández Pons (2022) <https://www.rieel.com/index.php/rieel/article/view/28/23> Annex I

Cooperation, Trade and Global Tax Governance", Andres, E., Akamba, M., Nicoli, M., & Owens, J., 2022b).

However, problems of this nature persist. Hence, besides these instruments and besides the BEPs plan, whose main objective is the fight against international tax fraud (base erosion and profit shifting), but not international tax cooperation, we believe that these instruments should be complemented by international tax policies of International Tax Cooperation (Andrés-Aucejo, E. *Rieel.com* Vol. 03 (nº 06), pp. r1.1 - r1.22, November 2024).

It is true that since the last decade of the 20th century and since this first quarter of the 21st century, especially after the crisis of 2009-13, there has been a determined and radical movement by international agents towards international tax cooperation due to the constant increase in cross-border transactions and the internationalization of financial instruments in a globalized world. This has been attempted to be addressed by the OECD, for example with the OECD BEPs PLAN and the inclusive platform, and other instruments of international and regional organizations, such as the World Bank, the International Monetary Fund, the European Union or also associations such as the G-20, the FATF, GAFI, ATAF (African tax Administration forum), etc., in the fight against international tax avoidance and evasion. However, problems of this nature persist (Andrés-Aucejo, E., 2024)

Recognizing that the problems arising from the illicit movement of capital and international tax fraud persist today, we propose that international tax cooperation be an instrument for preventing and eradicating these scourges. In this regard, we would like to suggest our proposal on these issues, reflected in the model we developed years ago for the proposed Framework Agreement on International Tax Cooperation, Trade, and Global Tax Governance:

**General Agreement on International Tax Cooperation, Trade and Global Tax Governance: A Proposal ([www.rieel.com](http://www.rieel.com), Vol 01, n. 01, 2022 and Vol. 02, n. 02, 2022)**

**Andrés-Aucejo, E., Akamba, S., Nicoli, M., Owens, J. (dir.). 2022. February**

**Article 11**

**Cooperation in Systems Combating Tax Fraud<sup>44</sup>**

*1. The parties will promote the concepts of good tax governance and the importance of a corrupt-free and transparent tax system for economic development, fighting against corruption, money laundering and tax crimes. Law enforcement agencies and tax authorities will cooperate to counter corruption and bribery.*

*2. The parties shall adopt minimum measures to combat tax avoidance and evasion, which aim not only to eliminate the tax advantages obtained through fraud, but also to identify and apply appropriate penalties and punitive action to the final beneficiaries, as well as to the professionals involved in the development and implementation of the corporate or financial structure for such practices\*.*

*3. The parties will reinforce the capacity of jurisdictions to meet and to implement in practice their legal obligations arising from international Standards such as Financial Action Task Force (FATF), the UN Convention against Corruption (UNCAC), the UN Office on Drugs and Crime (UNDOC), the Council of Europe Criminal Law Convention on Corruption, the OECD Convention on Combating the Bribery of Foreign Public Officials in International Business Transactions, the Standard for Automatic Exchange of Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum) and exchange of custom authorities information, the World Bank and the IMF prescriptions, amongst others, to detecting, tracking, and preventing illicit financial flows and every action and all kinds of actions aimed at money laundering, tax crimes and corruption, towards to the overall global transparency framework, with the*

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<sup>44</sup> Jeffrey Owens, Good Governance and Transparency International Project (2019-2023).

*cooperation of the stakeholders: competent authorities, public bodies, financial institutions and designated nonfinancial businesses and professionals. In particular, the parties will work for further facilitation of inter-agency Cooperation and exchange between authorities, using the sources available to tax administrations and FIUs and the use of new technologies\*.*

*4. The States shall cooperate to eliminate legislative discrepancies which allow tax arrangements that result in double non-taxation, by fractionation of activities, profit shifting, or through the use of concept of tax residence for non-establish in any State where the company develop it activities.*

*5. The parties will promote the adoption of mechanisms and instruments to combat tax fraud, especially aggressive planning structures, included<sup>45</sup>:*

- a) Establishing a Common General Anti-Avoidance Rule allowing the authorities of a State Party to disregard corporate arrangements or legal acts practiced in another State Party that the sole purpose is remove or reduce the tax incidence.*
- b) Allowing the exchange of tax information about companies based in a State Party which regularly conduct business with companies or persons investigated for tax fraud in another State Party, upon the request of that State.*
- c) Establishing cooperation protocols in order to, pursuant to Article 4, obtain credits arising from sanctions or penalties imposed to the taxpayer of a State and that shall be executed by another Contracting State, jointly with their tax credits*

### 3.3 CONCLUSION

At the new IV Conference on Sustainable Development Financing (FFD4), international tax cooperation against illicit capital movements should aspire to become a central axis within the framework of sustainable development financing.

## 4 ON THE NEW ROLE AND SCOPE OF INTERNATIONAL TAX COOPERATION AT THE IV SUMMIT ON FINANCING SUSTAINABLE DEVELOPMENT

The scope for the application of international tax cooperation in the modern era has been given due attention to international tax information interchange work in all of the above areas, with special profusion in the automatic interchange (CRS/OECD) and, in more general terms, in assistance international transfer between States (the most important reference of hard law, approved by the law, the multilateral agreement for the transfer of 1988, in its first version and subsequent adaptation protocols). In more recent times, also the international contribution of digital negotiations and the contribution of cross-border digital services have the object of analysis and concern on the part of the States and international organizations to the effect of llegating cooperation policies and consent to respect.

Our contribution to the IV World Bank of Sustainable Development, begins at the present moment, is decided, in the first quarter of the Century XXI, with international tributary cooperation, we consider that it must be considered a clave paper, but also an international tributary cooperation that is well worth it. more all of the classic concept of cooperation between states in tax matters. Therefore, a new jurisdiction, international tax cooperation does not limit its aspects within the strict economic fiscal framework, classics for excellence that you occupy in your country, as for example, the interchange of international tax

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<sup>45</sup> With the collaboration of Jorge Marcelino Junior. Doctor (summa cum laude) in Law and Political Sciences at Barcelona University; Invited researcher at Centre d'études sur la fiscalité des entreprises, in Paris; University Paris II; Attorney specialist in Wealth Planning, Offshore Centers Structures and Foreign Direct Investment.

information between the States (in all of our modalities, with special profusion in the automatic interchange of tax information), or also other routes of international tax cooperation like the exchange of functions, technology, assistance transfer between States, capacity building, customs, etc., also including the ways of resolving international tax conflicts.

In our studies, we have repeatedly and successively defended how the concept that should prevail in the world is that of international tax cooperation within the framework of a new global tax governance architecture, which encompasses not only the classic economic-tax matters cited but also encompasses a global tax governance including the ECONOMIC, SOCIAL, ENVIRONMENTAL, CULTURAL AND HUMAN blocks ([Andrés-Aucejo, E., et al., 2022, 2023, 2024](#)). This implies that the substantive aspects should include not only international tax cooperation and mutual assistance, the digital economy and measures against tax fraud, but also fiscal policies of international tax cooperation and assistance, extended to trade, customs, human rights, social rights, the environment and cultural rights (tax education and tax compliance, among others), towards a global tax governance within the framework of a new architecture of international cooperation relations.

And to these ends, we have dedicated our efforts over the last two decades, proposing a series of policymaking and rulemaking proposals. We are proud and honored to report that two of them have been adopted by the United Nations and are currently under negotiation. We are referring to the Framework Convention on international Tax Cooperation and its development protocols.

It is noteworthy that from the first UN resolution on “International Tax Cooperation effective and inclusive”, at the end of 2022, as well as the report of the United Nations Secretary-General on "Effective and Inclusive International Tax Cooperation" 235/78 (<https://docs.un.org/es/A/78/235>), in the summer of 2023, decided to faithfully follow the proposals made by [Eva Andrés Aucejo, J. Owens, et al. 2022a, 2022b](#); regarding the creation of a new framework agreement for international tax cooperation, its implementation, the model to follow and its development, promoting a holistic model in line with the research of the aforementioned authors. Subsequent United Nations resolutions have continued to follow the theses of the aforementioned authors, considering that the best way to achieve this would be a **framework agreement** developed through **protocols**, in line with the formulation of the theses of authors: [Eva Andrés-Aucejo, Akamba, S., Nicole, M., Owens, J. \(dir.\), 2022](#). This is demonstrated in the following articles: [Andrés-Aucejo, E., 2023 f](#); [Andrés-Aucejo, E., 2023,h](#).

Note: Regarding the progress of the work of the Ad Hoc Tax Committee, we refer to our study published a few months ago in this Review of International and European Economic Law ([Andrés-Aucejo, E., \*www.rieeel.com\* no. 6, 2024: “On the progress of the Ad Hoc Tax Committee in drafting the terms of reference for the draft United Nations Tax Convention”, Andrés-Aucejo, E – \*Rieel.com\* 03 \(no. 06\), November 2024\).](#)

## **5 TOWARDS FINANCING SUSTAINABLE DEVELOPMENT THROUGH HOLISTIC INTERNATIONAL TAX COOPERATION. POLICY AND RULE TAX MAKING PROPOSALS**

Everybody knows taxes affect all economic, environmental, social, cultural, and humanitarian areas. This means that taxation has a very strong impact on the other sectors mentioned above.

At the international level, international tax cooperation plays a key role in achieving sustainable development financing. In this sense, in our feeling for "sustainable" global development financing to be possible, international taxation, through international tax cooperation, must not be limited to its classic economic sphere, but should extend its centripetal force to the rest of the social, cultural, environmental, and humanitarian sectors on the path toward the long-awaited financing of sustainable development ([Andrés Aucejo, E., 2018 2020, 2022, 2023, 2024](#)).



Thus, sustainable development financing should include among its descriptors international tax cooperation based on respect for human rights within the framework of global tax governance, through the codification and progressive development of international tax law (Andrés-Aucejo, E., 2020, 2022, 2023, 2024).

To this end, and in order to achieve the long-awaited financing of sustainable development, we advocate a set of hard and soft law tax policymaking proposals (tax policy/rulemaking), with a prominent role for the United Nations, as an organization with a priority role in institutionalized relations of international cooperation and global governance, as well as in the commitment to cooperation with other international organizations and stakeholders. (<https://revistes.ub.edu/index.php/RED/article/view/31297>).

As we have already had the opportunity to reiterate in previous studies, we propose a set of tax policy and rule making instruments composed of the following policy/rule making (Andrés-Aucejo, E. et al., Jeffrey Owens et al. 2018 to 2024): *A framework agreement or instrument for international tax cooperation and global tax governance, with a holistic nature* (Andrés-Aucejo, E. 2018, 2019, 2020, 2022, 2023, 2024); *The development protocols of the aforementioned framework agreement or convention on international tax cooperation* (2022, 2023, 2024); *A multilateral instrument/agreement consisting of a global mathematical model of international tax cooperation and global tax governance* (Andrés-Aucejo, E. 2018); *A Global Code on International Tax Cooperation, Human Rights and Global Tax Governance* (Andrés-Aucejo, E. 2018, 2019); *A general principle on international tax cooperation* (Andrés-Aucejo, E. 2019, 2020, 2022, 2023); *A Global Bill of Rights for Taxpayers and Intermediaries* (Andrés-Aucejo, E. 2020, 2022, 2023, 2024); *A Global Charter on Taxation and Gender: Towards a New Social Contract on International Tax Cooperation and Gender* (2022, 2023, 2024); *An International Tax Organization: Founding Agreement* (2019, 2020, 2022, 2023); *A Multilateral Trade and Tax Instrument* (Andrés-Aucejo, E. 2022, 2023, 2024); *Other Global Tax Policies* (Global Wealth, etc.).

## **6 TAX AND TRADE-CUSTOMS: INTERNATIONAL TAX COOPERATION AND INTERNATIONAL TRADE/CUSTOMS POLICIES FOR FINANCING SUSTAINABLE DEVELOPMENT.**

We firmly believe that, on the path to financing sustainable development, combining international tax cooperation and international trade is crucial. International tax policies should enhance and facilitate international trade, as well as customs policies. This would favour the strengthening of international trade between States, being the international trade a key element for financing sustainable development, as reflected, among others, in the 2015 Addis Ababa Action Agenda.

In February and October 2022, our pioneering Model Agreement on International Tax Cooperation, Trade and Global Tax Governance was launched, the original version of which was presented in 2018 at UNIDROIT in Rome. In this proposed model treaty on international tax cooperation, we include text on international tax cooperation between States in international trade matters and on international tax cooperation in customs matters. Given the extraordinary relevance of these matters at the present time, we present here the verbatim text of these articles, in the hope that, both in the area of international trade and customs, international tax cooperation will facilitate and enable contributions to the financing of sustainable development.

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***Andrés-Aucejo, E., Akamba, S., Nicoli, M., Owens, J. (dir.). 2022. February***

#### **Article 7**

**Cooperation in International Trade through Commercial Tax Policies<sup>46</sup>**

*The parties will strengthen international cooperation through the establishment and application of commercial tax policies aimed at:*

- a) *To promote and diversify commercial exchanges, commercial flows and commercial cooperation projects.*
- b) *To promote international investments.*
- c) *To promote the transfer of improvements, technologies, technical training programs, the exchange of technologies and computer systems, experiences and good practices, advice and information systems....*
- d) *To reduce risks and distortions in trade relations and eliminate obstacles to cooperation in international trade.*
- e) *Boost cooperation between commercial agents involved and stakeholders.*
- f) *To promote the exchange of information and technology in the field of international trade.*
- g) *To open disclosure of national legislation and investment opportunities and benefits.*

*2. The parties will follow the International Trade Law included in the World Trade Organization and other international treaties and rules binding to them".*

*3. The parties will favour the celebration of multilateral and bilateral treaties to promote trade and investment and will respect the commitments derived from multilateral and bilateral agreements to avoid double taxation. In general, parties will refuse to use mechanisms such as double exemptions, double non-taxation and international tax fraud in international trade.*

*4. Global value chains: The parties will promote development by encouraging participation and improvement in global value chains, preventing developing countries from obtaining less profit from their participation in the global economy than more advanced ones. To this end, the parties will promote all kinds of initiatives such as the OECD Initiative on Global Value Chains (GVCs), Production Transformation and Development (hereafter Initiative): a global platform for peer learning, among others, trying to incorporate all continents and also the largest possible number of stakeholders.*

**Article 8****Customs Cooperation**

*1. The Parties will promote customs cooperation to improve and consolidate their trade relations, encouraging a customs tax law built based on customs cooperation that allows improving, consolidating and increasing trade relations between States. In addition, they may enhance the application of customs taxes applied to export operations as protection of internal supply.*

*2. The parties will strengthen their customs structures and improve their operation within the framework of inter-institutional cooperation.*

*3. Customs cooperation may take the form, among others, of:*

- a) *Information exchanges.*
- b) *Development of new techniques in the field of training and coordination of actions of international organizations competent in the field.*
- c) *Exchanges of officials and senior officials of the customs and tax administrations.*
- d) *Simplification of customs procedures.*
- e) *Technical assistance.*

*4. The parties to this treaty undertake to respect the customs duties and taxes contemplated in multilateral and bilateral treaties and agreements, economic integration treaties or agreements, and national legislation.*

*5. The parties express their interest in proceeding in the future, to consider, in the institutional framework provided in this Agreement, the conclusion of a Customs Cooperation Protocol.*

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<sup>46</sup>With the collaboration of Xavier Fernandez Pons, Public International Law's associate professor at the University of Barcelona

## 7 ON THE MOBILIZATION OF DOMESTIC RESOURCES: THE GLOBAL TAX MODEL ON INTERNATIONAL TAX COOPERATION AND GLOBAL TAX GOVERNANCE.

In this section, we would like to highlight our pioneering proposal for global tax policymaking, which follows a mathematical model called "The Global Tax Model on International Tax Cooperation and Global Tax Governance, published in 2018, as an extremely useful mathematical tool for mobilizing domestic resources for states, primarily developing countries. We present here only a fragment of this mathematical model:

The Global Tax Model project provides an applied research model based on researching and applying global tax policies to achieve efficiency, technologic, fairness/equity and sustainability tax administrations' (modernized tax systems); to improve the international tax cooperation and to develop global tax governance performances, in order to arrive at a stronger more inclusive and representative international architecture for a global sustainable development and fairness societies. have formulated a Global Tax Model including five work packages with descriptors, indicators and a chronology of national and international scientific working tasks throughout the validity of the same. The Global Tax Model, Mathematical matrix Model (Andrés-Aucejo, E., 2018, Andrés-Aucejo, E. Et alter: Owens, J.(dir.) et al. – Rieel.com nº 03 (02) p. 34-58, February 2023:

Math matrix: It is a global mathematical model for the efficiency, evaluation and fairness of tax administrations. It is a very ambitious global model, that includes not only indicators and descriptor son domestic tax law if not indicators and descriptors on international and global tax law and accounting in both domestic and international arenas. The Global Tax Model, Mathematical matrix Model (Andrés-Aucejo, E., 2018, Andrés-Aucejo, E. Et alter: Owens, J.(dir.) et al. – Rieel.com nº 03 (02) p. 34-58, February 2023:

The Global Tax Model follows a math matrix model on economy and social sciences.	
The analytic-empiric math matrix model includes:	
<ul style="list-style-type: none"><li>a) An empiric mathematic method in order to these general tax policies can be applied by the countries tax administrations The formulation of the general tax policies in order to achieve the main specific objectives described. The global tax policies will be inclusive, interdisciplinary and transversal, with the goal of developing efficient and sustainable economies inspired on the fundamental protection of the human and social rights of civil society and inspired on the cooperation principles and a good global tax governance architecture.</li><li>b) This matrix has ten performance areas (work packages), each one of them is divided in sections or parts, being assigned indicators to evaluate if the tax administrations have or follow these tax policies and the new deal tax governance, as well as if they could enhance incorporating some best tax policies practices.</li></ul>	
EVA ANDRÉS-AUCEJO	Director of the Excellence Network DER 2017-90874-REDT -GOTA-INTAXCOOP & GOV: The Global Observatory on Tax Agencies: Towards on the International Tax Cooperation and Global Governance

Source: Andrés-Aucejo, E., Owens, J.(dir.) et al. – Rieel.com nº 03 (02) p. 34-58, February 2023:

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