

Seminario

PATRONES DE DISPUTAS FISCALES EN EL G20: UNA TAXONOMÍA (1923-2015)

Lunes 18 de abril, 17h | Aula A104



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Resumen: This paper offers the first global taxonomy of treaty dispute patterns emerging in the (almost) first one hundred years of the international tax regime (ITR). The time and space dimensions of the taxonomy are as follows. The time dimension covers the pre-BEPS Reports Era which runs from 1923 — when four economists produced the League of Nations Report on Double Taxation proposing a legal technology that is now encapsulated in the OECD Model Tax Convention on Income

and on Capital (OECD MTC) — until 2015, when the G20 and the OECD published the Base Erosion and Profit Shifting 2015 Final Reports (BEPS Reports), which ‘represents the first substantial renovation of the international tax standards in almost a century’. The space dimension covers the G20 countries together with seven non-G20 countries: Cyprus, Hong Kong, Ireland, The Netherlands, Singapore, Switzerland and Uganda (the G20 and beyond). The purpose of this taxonomy is fourfold. First, it provides a qualitative analysis on a critically important debate that has dominated international tax scholarship over the last decades: whether an ITR exists and if countries are constrained by it within their own tax legislation. Second, it systematically sheds light on what has been largely invisible so far: the central areas of tax treaty law that have been disputed in the G20 and beyond over a 92-year period. Third, it encapsulates a classification of disputes that is a starting point for identifying the principles of the ITR that are now customary international law. Last but not least, it has been designed as a test to evaluate on a periodic basis to what extent the 2015 BEPS Reports trigger structural changes in the patterns of tax treaty disputes in the pre-BEPS Reports Era. Thus, this global taxonomy is part of a classification and analysis process of the core ITR elements in order to ground the formation of hypotheses on its central driving forces over time and space. Its purpose is to contribute in the search of normative lessons for the ITR in the 21st century.

El seminario se dictará en castellano.

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