

PhD Global Tax Symposium 2025

Date: September 15-16, 2025

Location: Graduation Hall, Faculty of Law, University of Valencia

Programme

(times are expressed according to Spanish Continental time)

Monday 15th September

11:30 h-12:30 h

Reception

12:30 h-13:00 h Opening and introduction to seminar.

E. Baistrocchi and F. Alfredo García

Topic

13:00 h-14:00 h - **Session 1.A: BEPS (Base Erosion and Profit Shifting) and FDI Inflows: The Experience of Lower-Middle-Income Economies**

Paul Arun

-Gulati Institute of Finance and Taxation-

14:00 h - 15:00 h - **Session 1.B: Toward a Neuro-Symbolic Approach to Structure and Process International Tax Law**

Zarja Hude

-London School of Economics-

15:00 h-15:30 h

Break

15:30 h - 16:30 h - **Session 2.A: AI and the Transformation of Tax Authorities: Legal challenges to fairness and accountability in the EU and Beyond**

Francesco Castro

-Università degli Studi di Ferrara-

16:30 h - 17:30 h - **Session 2.B: Mapping the International Tax Fairness Debate**

Ioanna Kladi

-London School of Economics-

17:30 h-18:00 h

Break

18:00 h - 19:00 h - **Session 3.A: The Historical Development of the OECD Inclusive Framework**

Raphaël Clement

-McGill University-

19:00 h - 20:00 h - **Session 3.B: Navigating the Global Minimum Tax in Peripheral States: Pillar II, Tax Sovereignty, and Normative Dissonance in Peru**

Cindy Salvador Márquez

-Universidad San Ignacio de Loyola-

20:00 h

Leisure time

Speaker

Moderated by: F. Alfredo García

-University of Valencia-

Discussant 1: J. Englisch

-University of Münster-

Moderated by: F. Alfredo García

-University of Valencia-

Discussant 1: H. Byun

-University of Seoul-

Moderated by: E. Baistrocchi

-London School of Economics-

Discussant 1: M. Stewart

-University of Melbourne-

Moderated by: E. Baistrocchi

-London School of Economics-

Discussant 1: M. Gregg

-University of Ferrara-

Moderated by: C. Pedrosa

-University of Valencia-

Discussant 1: J. Monsenego

-Stockholm University-

Moderated by: C. Pedrosa

-University of Valencia-

Discussant 1: I. Mosquera

-University of Leiden-

Tuesday 16th September

13:00 h - 14:00 h - **Session 4.A: The Evolution of Demand for Extraterritorial Taxation and Its Administration Path**

Botao Ding

-Renmin University of China-

14:00 h - 15:00 h - **Session 4.B: Distinguishing Necessary and Unnecessary Legal Complexity in Indonesia's Income Tax Laws**

Fitria Ratna Wardika

-University of Melbourne-

15:00 h-15:30 h

Break

15:30 h - 16:30 h - **Session 5.A: Developing Country Participation in International Tax Reform at the United Nations: Lessons from the World Trade Organization**

Daniel Olik

-York University-

16:30 h - 17:30 h - **Session 5.B: International Guidelines for Tax Systems and the Case of Brazilian Reform**

Guilherme Silva Rossi

-University of Sao Paulo-

17:30 h-18:00 h

Break

18:00 h - 19:00 h - **Session 6: Tax-Related Illicit Financial Flows: Regulatory and Institutional Challenges in the Context of International Taxation**

Raquel Alamà

-University of Valencia-

19:00 h-19:30 h

Clousure F. Alfredo García

Moderated by: F. Alfredo García

-University of Valencia-

Discussant 1: Y. Xu

-University of Sydney-

Moderated by: F. Alfredo García

-University of Valencia-

Discussant 1: A. Nugroho

-Gajah Mada University-

Moderated by: B. Sevilla

-University of Valencia-

Discussant 1: S. Tandon

-National Institute of Public Finance and Policy-

Moderated by: B. Sevilla

-University of Valencia-

Discussant 1: A. Cristhians

-McGill University-

Moderated by: C. Pedrosa

-University of Valencia-

Discussant 1: E. Traversa

-UCLouvain-

Organiza:



Colabora:



UCLouvain

