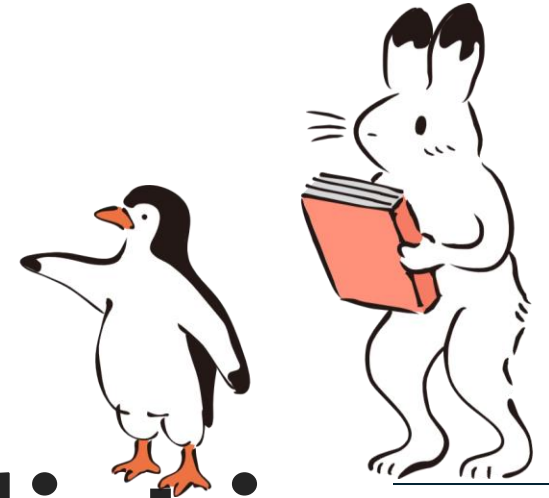


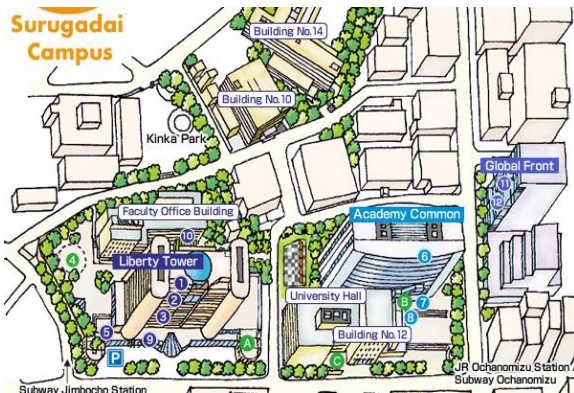
明治大学国際交流基金事業
「研究者交流支援制度」



38th WIN Japan Meeting



Cooperation and Conflict in International Tax -- Pillar 2:



July 17, 2024 6PM
At Meiji University
Surugadai Campus
Global Front 17FC5
Meeting Room (Hybrid)

[Registration Here](#)

Speaker Diane Ring

Prof. of Boston College Law School

Moderator Yuri Matsubara

Prof. of Meiji University School of Commerce



Title --Cooperation and Conflict in International Tax -- Pillar 2:

- Summary -- there is a dominant narrative that we are in a new era of cooperation in global international tax marked by the success with Pillar 2, and the continued work in the Inclusive Framework/OECD. Although the recent developments in international tax are notable, the cooperation narrative is overstated and masks the depth and nature of the underlying conflict between developed and developing countries and the failure to pay adequate attention to that conflict impedes our ability to assess what is happening, to respond meaningfully, and to plausibly anticipate next steps --- this in part may explain the OECD's "surprise" at the success in 2023 in getting countries to vote in the UN to have the UN embark on a new path of engagement in international tax policy making.