

#### **GLOBAL ECONOMY & SOCIETY**

"Environment and development in Latin-America. Central discussions around the role of the State, the Society and the market"

#### Course syllabus 2025

Lecturer: Dr. Pía Marchegiani; invited lecturers: Delfina Vila Moret and Ariel Slipak

From: 20<sup>th</sup> August To: 1<sup>st</sup> October

Credit Hours (total): 15 hours

**Time:** 10 am - 12 (except class 7, from 10am -1pm)

Room:

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#### 1. PRESENTATION

Global capital has managed for the last couple of decades to move unregulated through the world economy, prioritizing financialization over productivism, ensuring that global value chains select goods and services from places with higher comparative advantages, regardless of its impacts on territories, natural goods, communities and societies. However, the Covid-19 pandemic and the conflict in Ukraine caused the disruption of value chains, the arrival of a new security discourse and a re-arrangement of priorities and agendas, particularly in the Global North. Thus, reshoring and onshoring strategies started complementing off-shoring ones.

For Latin America, which has integrated into this global system by providing its natural resources to the central powers since its early independence, the changes in priorities in the Global North can bring both challenges and opportunities. While the extraction and export based model has shaped the regions' economy and society for centuries, and has provided some benefits, Latin America remains the most unequal region in terms of wealth distribution, and is the region where more people lose their life defending the environment. Moreover, its economy remains little industrialized, highly in debt and dependent on the volatility of the international markets.

Over the last two decades, the region experienced fluctuation between progressive governments and

liberal governments, with opposing views on how to organize the economy and society. On the one hand, progressive governments tend to assign the State a major role in defining development paths, enabling different forms of integration to global debates and spaces, and have had some achievements in terms of social welfare policies. On the other hand, liberal governments propose a less autonomous definition of development emphasizing a less conflictive integration with global markets and in cases, a setback in social rights and claims. However, to add complexity, the extreme right has also appeared in the political scenario challenging the democratic consensus, and denying the climate crises.

The seminar aims to discuss the challenges and opportunities that the current mode of globalization presents to Latin-America's natural riches and human capital. By drawing from different cases and experiences, the seminar seeks to debate the following questions: Which are the development debates, agendas and options for Latin America in relation to its natural resources? How relevant is the State, and its institutions, in the current global context? What is the role of social movements in challenging the scenario; how can their forms of resistance and participation within the global interconnectedness impact the political agenda?

#### 2. CLASS REQUIREMENTS

The final grade of the entire module "Global Economy and Society" will be composed of:

- A common final paper (integrating two seminars "Environment and development..." and "Global and regional dynamics of transnational corporations..") according to the guidelines (60%)
- A task per seminar: in this seminar it will be made up of the presentation of one of the texts of the class literature and discussion of another paper presented by another student (30%)
- Participation in classes (10%).

Attendance: 80% is encouraged and justified absences are considered in an integral manner.

#### 3. SCHEDULE

(All texts are available in soft copy)

### 1. 20<sup>th</sup> August - From global to regional debates: Are natural resources a curse or a blessing for Latin America? Different views and values of Nature.

The session discusses the challenges for Latin-America's integration to the global economy in the XXIst century by revisiting and bringing to date a number of debates about development and the current trends of globalization. This class introduces the different dimensions of the ecological crises and presents the different views, understandings and politization of nature.

#### Readings:

- a) Porto-Goncalves Carlos Walter and Leff, Enrique (2015). Political Ecology in Latin America: the Social Re-Appropriation of Nature, the Reinvention of Territories and the Construction of an Environmental Rationality, *Desevolvimiento e Meio Ambiente*, Vol. 35, dezembro 2015, doi: 10.5380/dma.v35i0.43543
- b) Burchardt H.J and Dietz K. (2014). (Neo-) extractivism a new challenge for development theory from Latin America, *Third World Quarterly*, pp. 468-486
- c) Hildyard, Nicholas (2017). Licensed Larceny: Infrastructure, financial extraction and the global South. (chapter 5)
- d) Riofrancos, Thea (2022). The Security–Sustainability Nexus: Lithium Onshoring in the Global North. *Global Environmental Politics* 2022; doi: https://doi.org/10.1162/glep\_a\_00668

## 2. 25<sup>th</sup> August (Monday) – Is the State still relevant? Development horizons; an approach to different rivalling models in the region.

The session presents and discusses the main development narratives in Latin-American countries reflecting on the current shifts from progressive to liberal governments and back to progressive. These include: conventional (liberal) development, neo-developmentalism, post-development.

#### Readings:

- a) Bresser-Pereira L.C. (2006). The new developmentalism and conventional orthodoxy, XI Congreso Internacional del CLAD sobre la Reforma del Estado y de la Administración Pública, Ciudad de Guatemala, 7 10 Nov. 2006
- b) Svampa, Maristella (2013). Resource Extractivism and Alternatives: Latin American Perspectives on Development in: Beyond Development; alternative visions from Latin America; *Fundación Rosa Luxemburg*, Quito-Ecuador.
- c) Gudynas, E. (2013). Transitions to post-extractivism: directions, options, areas of action. In: Beyond Development; alternative visions from Latin America; *Fundación Rosa Luxemburg*, Quito-Ecuador.

## 3. 3<sup>rd</sup> September - Socio-environmental conflicts I: bottom-up approaches and demands from social movements

The session gives an overview of socio-environmental conflicts by presenting the main characteristics, demands and challenges of social movements opposing extractive projects and policies.

#### Readings:

- a) Stahler-Sholk, R:, Vanden H.E. and Kuecker G. D. (2007). Globalizing Resistance: The New Politics of Social Movements in Latin America, *Latin American Perspectives*, Vol. 34, No. 2, Globalizing Resistance: The New Politics of Social Movements in Latin America (Mar., 2007), pp. 5-16
- b) Verweijen Judith and Dunlap Alexander (2021): The evolving techniques of the social engineering of extraction: Introducing political (re)actions 'from above' in large-scale mining and energy projects. Political Geopraphy, Volume 88, June 2021, 102343.

#### Complementary readings:

c) Bebbington A., Bury J., Humphreys Bebbington D., Lingan J, Muñoz J.P., Scurrah M. (2008). Mining and social movements: struggles over livelihood and rural territorial development in the Andes, April 2008, *BWPI* Working Paper 33

#### Complementary reading:

d) Urkidi L, and Walter M. (2011). Dimensions of environmental justice in anti-gold mining movements in Latin America, *Geoforum*, November 2011.

#### 4. 10th September - The Climate crises and its main critical debates

This session will present the case of climate change as a global problem, its anthropogenic causes, as well as proposed solutions and approaches. To this end, we will discuss existing governance arrangements in international politics and their characteristics. On the one hand, we will discuss discourses on climate justice and just transitions. On the other hand, the analysis will focus on debates about the role of states and international organisations in promoting climate stabilization and in considering equity, justice and environmental trade-offs while doing so.

- a) Parks, B. C., & Roberts, J. T. (2010). Climate Change, Social Theory and Justice. *Theory, Culture & Society*, 27(2-3), 134-166. https://doi.org/10.1177/0263276409359018 (Original work published 2010)
- b) Newell, P. and Mulvaney, D. (2013), The political economy of the 'just transition'. *The Geographical Journal*, 179: 132-140. https://doi.org/10.1111/geoj.12008
- c) Margulis, S., & Viola, E. (2024). Reflections on the Climate Urgency and the Political Response. *Brazilian Political Science Review*, 18(1).DOI: <a href="https://doi.org/10.1590/1981-3821202400010005">https://doi.org/10.1590/1981-3821202400010005</a>
- d) Newell, P., Daley, F., Mikheeva, O. & Peša, I. (2023) Mind the gap: The global governance of just transitions. *Global Policy*, 14, 425–437. DOI: https://doi.org/10.1111/1758-5899.13236

#### Complementary readings:

- e) Keohane, R. y Victor, D. (2016). Cooperation and discord in global climate policy. *Nature Climate Change*, 6(6), 570-575.
- f) Fuhr, H. (2021). The Rise of the Global South and the rise in carbon emissions, *Third World Quarterly*, 42:11, 2724-2746, DOI: 10.1080/01436597.2021.1954901
- g) Bäckstrand, K. & Lövbrand, E. (2016): The Road to Paris: Contending Climate Governance Discourses in the Post-Copenhagen Era. *Journal of Environmental Policy & Planning*. DOI: 10.1080/1523908X.2016.1150777

#### 5. 17th September – Energy transition and the fossil fuel debate

This session presents a number of debates that arise from the global need to reduce fossil fuels, involving questions around what kind of energy transition is needed, who is controlling and benefiting from it.

#### Readings:

- a) York R., Bell. S.E (2019). Energy transitions or additions?: Why a transition from fossil fuels requires more than the growth of renewable energy, Energy Research & Social Science, Volume 51, 2019, Pages 40-43
- b) Forni L., Mautner M., Lavado A., Fitzpatrick Burke K., Diaz Gomez R. (2021). Watershed implications of shale oil and gas production in Vaca Muerta, Argentina. Stockholm Environmental Institute, SEI Working Paper April 2021.

#### Complementary readings:

- c) Brown D., Zhou R., Sadan M. (2024). Critical minerals and rare earth elements in a planetary just transition: An interdisciplinary perspective, The Extractive Industries and Society, Volume 19, 2024, 101510.
- d) Tamburini-Beliveau1 G., Grosso-Heredia J., Marta Béjar-Pizarro M., Pérez-López R., Portela J., Cismondi-Duarte M. and Monserrat O. (2022). Assessment of ground deformation and seismicity in two areas of intense hydrocarbon production in the Argentinian Patagonia. Scientific Reports | (2022) 12:19198.

## 6. 22<sup>nd</sup> September (Monday) – Minerals for the energy transition – The case of lithium: a discussion on emerging tensions, opportunities and challenges for countries in the region.

The session presents the case of lithium as a critical mineral needed for energy transitions to face the climate crises. Through the case of mining, it discusses on the one hand, the emerging tensions between the Global North and Global South. On the other hand, the opportunities and challenges for Argentina, Bolivia and Chile to participate in lithium's global value chain by producing batteries, while ensuring communities rights and avoiding environmental damage.

#### Readings:

- a) Kramarz, Teresa; Park, Susan and Johnson Craig (2021). Governing the dark side of renewable energy: A typology of global displacements, Energy Research & Social Science, Volume 74, 2021, https://doi.org/10.1016/j.erss.2020.101902.
- b) Pelfini, Alejandro, Fulquete, Gastón, Marchegiani Pía, and Cristel Lucas (2020). Neo-extractivism, Developmental Models and Capital Formation: Substitutive Natural Resource Governance in South America. En Sujatha (ed.), *Global Capital and Social Difference*. New Delhi, Routledge.
- c) Jérez, Bárbara, Garcés, Ingrid and Torres Robinson (2021): Lithium extractivism and water injustices in the Salar de Atacama, Chile: The colonial shadow of green electromobility. Political Geography, Volume 87, 2021, 102382.

#### Complementary material:

- d) Revette, Anna C. (2015): This time it's different: lithium extraction, cultural politics and development in Bolivia. *Third World Quarterly*.
- e) In the name of lithium, documentary available at: www.enelnombredellitio.org.ar

## 7. 1st October – Socio-environmental conflicts II: Strategies, challenges and opportunities of collective actions in the Global North and South

The session discusses different collective action cases and analyses the strategies, achievements and learnings of the actors involved. These cases include: first, the mobilization of civil society seeking the clean-up of Matanza-Riachuelo water basin (Buenos Aires, Argentina), one of the most polluted in the region, and its institutional response. Second, the case of the Escazú Agreement, a regional treaty on access rights (information, participation and justice) in environmental matters and human rights defenders. Third, the case of Kachi Yupi, a community protocol to provide conditions for dialogue with indigenous communities in Salinas Grandes and Laguna de Guayatayoc in Argentina.

#### Readings:

- a) Spadoni, E. (2013), The role of the ombudsman in environmental conflicts: the case of the Matanza Riachuelo Basin, *Ambient. Soc.* vol.16, n.2, pp. 47-62.
- b) Barchiche, D., Hege, E., Napoli, A. (2019). The Escazú Agreement: an ambitious example of a multilateral treaty in support of environmental law? IDDRI, Issue Brief N°03/19
- c) Marchegiani, Pia and Parks, Louisa (2022): Community protocols as tools for collective action beyond legal pluralism The case of tracks in the salt. In Fabien Girard, Ingrid Hall, Christine Frison (editors): Biocultural rights, indigenous peoples and local communities, Protecting culture and the environment, Routledge, Londres.



# GLOBAL STUDIES PROGRAMME GLOBAL ECONOMY & SOCIETY (PART II)

## "Global and regional dynamics on transnational corporations: understanding corporate capture"

Course Syllabus 2025

PROFESSOR | VICTORIA MUTTI (<u>vmutti@flacso.org.ar</u>)

DATES AND TIME

Wednesdays from 8 October to 26 November, 5 – 7 pm Argentina (GMT-3)

CREDIT HOURS (total) | 15 hours

#### 1. INTRODUCTION

During the last decades we have witnessed the power concentration of transnational corporations (TNCs) at a global scale. At the head of a new paradigm of international economic relations, these companies came to control the bulk of the world trade and global economy. In this growth, the overlapping of national regulations and the proliferation of bilateral and mega-regional trade and investment agreements have played an important role. While corporate interests are increasingly protected under the umbrella of hundreds of investment and trade rules human rights are usually jeopardized. The corporate capture has shown effects that range from the erosion of national tax bases and the proliferation of illicit financial flows (IFF) to flagrant violations of social, labor and environmental rights. Although different mechanisms were developed to mitigate these impacts, they are not enough or have not always received effective compliance. The impunity around corporate practices not only conspires against a sustainable development but also undermines legitimacy of democracies and gives rise to a sort of *post-democracy* fueled by social skepticism and intolerable levels of inequality. The corporate capture acquires even greater relevance when we consider TNCs' capacity of lobbyism, retaliation, corruption or use of revolving doors, with the resulting discredit of the politics, asymmetry of power and democratic deficits. In this framework, aside from offering theoretical and analytical inputs, the objective of this seminar is to

provide information and documentation for a comprehensive understanding of the corporate capture phenomenon throughout three main analytic pillars: democracy, human rights and tax justice. The purpose is to recognize the different ways the corporate capture harms development and democratic perspectives—mainly in the countries of the South— and to identify policies and mechanisms to mitigate them. In this sense, as regards human rights, the initiatives to get an international binding framework to regulate the activities of TNCs are particularly considered. Concerning tax matters, the challenges to reform the international corporate taxation regime are specially analyzed. Besides the role played by intergovernmental organizations and States, the work done by political parties, trade unions, civil society organizations and international networks is also emphasized.

#### a. Course axes

- A multidimensional corporate capture approach.
- TNCs and the International Trade and Investment Regime.
- Human, labor and environmental rights and the challenges for the international human rights law.
- Tax justice and the reform of the international corporate tax regime.
- Political capture: lobbyism, revolving doors and corruption.
- Alternatives to counter-balance corporate capture.

#### **b.** Objectives

- Providing students with an analytical framework to understand the corporate capture phenomenon from a comprehensive and multidimensional perspective.
- Identifying economic, social, ecological and political effects of corporate strategies and its impacts on development and democracy.
- Exploring political and regulatory solutions to protect human, labor and environmental rights, and to promote fair taxation and democracy.
- Recognizing the alternatives to dismantle corporate capture and to promote stronger democratic controls over TNCs' activities

#### c. Structure

#### Introduction

Presentation of the syllabus. Key concepts, key discussions and analytic pillars.

The importance of building a multidimensional corporate capture approach.

Corporate influence at national, regional and global level.

#### Part 1 – TNCs and the International Trade and Investment Regime (ITIR)

- 1.1. Corporate Capture and the role played by the international trade and investment regime.
- 1.2. The ITIR's impacts on the countries of the South. The case of Argentina.
- 1.3. The ITIR and the financial nexus.

#### Part 2 – Business and Human Rights

- 2.1. TNCs and violations of economic, social, cultural, environmental and health rights. The *Lex mercatoria* and the "architecture of impunity".
- 2.2. Guiding principles on business and human rights. State national action plans (NAPs) and processes underway.
- 2.3. Perspectives for an international legally binding instrument to regulate the activities of TNCs.

#### Part 3.1 – Tax Justice and International Corporate Taxation

- 3.1. Taxation of TNCs. Tax evasion and avoidance. Transfer pricing. The race to the bottom. Illicit financial flows. Tax havens and global scandals.
- 3.2. The reform of international corporate taxation. The discussion around a better global tax framework.
- 3.3. The role of civil society organizations, independent consortiums and networks.

#### Part 3.2 – Tax challenges derived from digitalization (Big Tech) and the globalization

\*Guest lecturer: Verónica Grondona

#### Part 4 - Democracy and Political capture

- 4.1. Corporate state capture and its variations. Lobbyism, corruption, revolving doors, political party funding and technocracy.
- 4.2. The power of mass media and digital giants.
- 4.3. Multistakeholderism and the challenges to multilateralism.

#### Part 5 – Alternatives and resistances

- 5.1. Strategies to promote stronger democratic controls over TNCs.
- 5.2. Options for limiting corporate dominance over global governance. The role played by international institutions.
- 5.3. Resistance, regulation and alternatives to dismantle corporate capture. Governments, social movements and grassroots organizations.

#### 2. COURSE REQUIREMENTS

#### The final grade of the entire module "Global Economy and Society" will be composed of:

- A common final paper according to the guidelines (60%)
- A group task per each seminar (30%)
- · Participation in classes (10%)

**Attendance:** 80% is encouraged and justified absences are considered in an integral manner.

#### 3. SCHEDULE AND BIBLIOGRAPHY

#### Class 08/10 - Introduction

Fichter, Michael (2014), "Recasting the Die. Towards strengthening democratic control of the power of

transnational corporations", Friedrich-Ebert-Stiftung (FES), Germany. <a href="http://library.fes.de/pdf-files/iez/global/11126.pdf">http://library.fes.de/pdf-files/iez/global/11126.pdf</a>

George, Susan (2014), "State of corporations: the rise of illegitimate power and the threat to democracy", Transnational Institute (TNI), February.

https://www.tni.org/files/download/state of corporation chapter.pdf

Guamán, Adoración (2020), "The corporate architecture of impunity. Lex Mercatoria, market authoritarianism and popular resistance", State of Power 2020, TNI, January. <a href="https://longreads.tni.org/architecture-of-impunity">https://longreads.tni.org/architecture-of-impunity</a>

#### Class 22/10 – The International Trade and Investment Regime (ITIR)

Eberhardt, P. and Olivet, C. (2020) "Silent Expansion. Will the world's most dangerous investment treaty take the global south hostage?, CEO/TNI.

https://corporateeurope.org/sites/default/files/2020-06/ECT%20Silent%20Expansion.pdf

Müller, B.; Ghiotto L. and Bárcena L. (2024), "The Raw Materials Rush. How the European Union is using trade agreements to secure supply of critical raw materials for its green transition", TNI. <a href="https://www.tni.org/en/publication/the-raw-materials-rush">https://www.tni.org/en/publication/the-raw-materials-rush</a>

Rikap, Cecilia (2024), "Milei's 'twin extractivism' reforms threaten Argentina and the planet", Open Democracy, June.

https://www.opendemocracy.net/en/argentina-javier-milei-bases-law-twin-extractivism-data-knowlegde-big-tech-debt/

#### Class 29/10 – Business and Human Rights

Mendes, Erika and Morgantini, Raffaele (2024) "A UN Binding Treaty on Transnational Corporations and Human Rights to outrule false *green extractivism* solutions: building a real tool in the struggle for climate and social justice", in *International Association of Democratic Lawyers*, 6(4), November. <a href="https://iadllaw.org/newsite/wp-content/uploads/2024/11/IADL-Review-Nov-2024.pdf">https://iadllaw.org/newsite/wp-content/uploads/2024/11/IADL-Review-Nov-2024.pdf</a>

Uribe, Daniel (2018) "Keeping the head up: lessons learned from the international debate on business and human rights", in *Homa Publica – International Journal on Human Rights and Business*, 2(2), 19-40 https://periodicos.ufif.br/index.php/HOMA/article/view/30559

Zubizarreta, J. H.; Ramiro, P. (2016), "The legal architecture of impunity: The Lex Mercatoria against international human rights law". In Zubizarreta, J. H.; Ramiro, P., *Against the "Lex Mercatoria"*. *Proposals and alternatives for controlling transnational corporations*, Observatory of Multinationals in Latin America (OMAL), 11-31.

http://omal.info/IMG/pdf/against\_lex\_mercatoria.pdf

#### Class 5/11 – Tax Justice and the International Corporate Taxation (Virtual)

Picciotto, Sol (2024), "The Design of a UN Framework Convention on International Tax Cooperation", Policy Brief 38, The South Centre, May.

https://www.southcentre.int/wp-content/uploads/2024/05/TCPB38\_The-Design-of-a-UN-Framework-Convention-on-International-Tax-Cooperation EN.pdf

Tax Justice Network (TJN, 2022), "Taxation, illicit financial flows and human rights", March. <a href="https://taxjustice.net/wp-content/uploads/2022/06/TJN\_Call-for-Input-Independent-Expert-on-Foreign-De">https://taxjustice.net/wp-content/uploads/2022/06/TJN\_Call-for-Input-Independent-Expert-on-Foreign-De</a> <a href="https://taxjustice.net/wp-content/uploads/2022/06/TJN\_Call-for-Input-Independent-Expert-on-Foreign-De">https://taxjustice.net/wp-content/uploads/2022/06/TJN\_Call-for-Input-Independent-Expert-on-Foreign-De</a> <a href="https://taxjustice.net/wp-content/uploads/2022/06/TJN\_Call-for-Input-Independent-Expert-on-Foreign-De">https://taxjustice.net/wp-content/uploads/2022/06/TJN\_Call-for-Input-Independent-Expert-on-Foreign-De</a> <a href="https://taxjustice.net/wp-content/uploads/2022/06/TJN\_Call-for-Input-Independent-Expert-on-Foreign-De">https://taxjustice.net/wp-content/uploads/2022/06/TJN\_Call-for-Input-Independent-Expert-on-Foreign-De</a> <a href="https://taxjustice.net/wp-content/uploads/2022/06/TJN\_Call-for-Input-Independent-Expert-on-Foreign-De">https://taxjustice.net/wp-content/uploads/2022/06/TJN\_Call-for-Input-Independent-Expert-on-Foreign-De</a> <a href="https://taxjustice.net/wp-call-for-Input-Independent-Expert-on-Foreign-De">https://taxjustice.net/wp-call-for-Input-Independent-Expert-on-Foreign-De</a> <a href="https://taxjustice.net/wp-call-for-Input-Independent-Expert-on-Foreign-De">https://taxjustice.net/wp-call-for-Input-Independent-Expert-on-Foreign-De</a> <a href="https://taxjustice.net/wp-call-for-Input-Independent-Expert-on-Foreign-De">https://taxjustice.net/wp-call-for-Input-Independent-Expert-on-Foreign-De</a> <a href="https://taxjustice.net/wp-call-for-Input-Independent-Expert-on-Foreign-De">https://taxjustice.net/wp-call-for-Input-Independent-Expert-on-Foreign-De</a> <a href="https://taxjustice.net/wp-call-for-Input-Independent-Expert-on-Foreign-De">https://taxjustice.net/wp-call-for-Input-Independent-Expert-on-Foreign-De</a> <a href="https://taxjustice.net/wp-call-for-Input-In

Tax Justice Network (TJN, 2023), "Tracing the history of tax justice: An independent assessment of 20 years of the Tax Justice Network, 2003 - 2023", October.

 $\frac{\text{https://taxjustice.net/wp-content/uploads/2023/10/OTT-Tax-Justice-Network-Timeline-brochure-Oct23.pd}{f}$ 

#### Class 12/11 - Democracy and Political capture

Cortés Saenz, Hernán and Itríago, Déborah (2018), "The capture phenomenon: unmasking power", June. <a href="https://web.oxfamintermon.org/sites/default/files/documentos/files/ENG\_OXFAM\_Intermon\_Capture\_Methodology\_2018.pdf">https://web.oxfamintermon.org/sites/default/files/documentos/files/ENG\_OXFAM\_Intermon\_Capture\_Methodology\_2018.pdf</a>

Durand, Francisco (2016), "Corporate state capture and its variations", in Durand, F., Extractives Industries and Political Capture: Effects on Institutions, Equality, and the Environment, OXFAM América, Peru.

 $\frac{https://cng\text{-}cdn.oxfam.org/s3fs\text{-}public/file\_attachments/EXTRACTIVE\%20INDUSTRIE\_s\%20AND\%20POLITICAL\%20CAPTURE.pdf}{}$ 

Gleckman, Harris (2023), "Multistakeholderism: Is it good for developing countries?", Research Paper 182, The South Centre.

https://www.southcentre.int/research-paper-182-7-september-2023/

#### Class 19/11 - Tax challenges derived from digitalization (Big Tech) and globalization

\*Special lecturer: Verónica Grondona

#### Class 26/11 - Alternatives and resistances

Brennan, B. and Berrón, G. (2020), "Touching a nerve. A peoples' campaign at the United Nations challenges corporate rule", State of Power 2020, TNI, January. <a href="https://longreads.tni.org/touching-a-nerve">https://longreads.tni.org/touching-a-nerve</a>

OXFAM International (2024), "Inequality Inc.". https://www.oxfam.org/en/research/inequality-inc

Zubizarreta, J. H.; and Ramiro, P. (2016), "Resistance, regulation and alternative proposals for controlling transnational companies", in Zubizarreta, J. H.; and Ramiro, P. *Against the "Lex Mercatoria"*, OMAL, 61-101.

http://omal.info/IMG/pdf/against\_lex\_mercatoria.pdf

#### 4. COMPLEMENTARY READINGS

Askanius, T. *et al* (2023), "Digital Power", State of Power 2023, TNI, February. <a href="https://www.tni.org/en/publication/stateofpower2023">https://www.tni.org/en/publication/stateofpower2023</a>

Cañete Alonso, Rosa (2018), "Captured Democracy: Government for the Few. How elites capture fiscal policy, and its impacts on inequality in Latin America and the Caribbean (1990-2017)", OXFAM/Latin American Council of Social Sciences (CLACSO).

https://oxfamilibrary.openrepository.com/bitstream/handle/10546/620600/rr-captured-democracies-16111 8-summ-en.pdf

Chatterjee, P; Petitjean, O. and Perez, A. (2023), "Green" Multinationals Exposed. How the energy transition is being hijacked by corporate interests. TNI. https://www.tni.org/en/publication/green-multinationals-exposed

Chowdhary, Abdul M.; Diasso, Sébastien B. (2022), "Taxing Big Tech: Policy Options for Developing Countries", Tax Cooperation Policy Brief N°27, The South Centre, December. <a href="https://www.southcentre.int/wp-content/uploads/2022/12/TCPB27\_Taxing-Big-Tech-Policy-Options-for-Developing-Countries">https://www.southcentre.int/wp-content/uploads/2022/12/TCPB27\_Taxing-Big-Tech-Policy-Options-for-Developing-Countries</a> EN.pdf

Cortés Saenz, Hernán (2021), "Crisis and Capture: reclaiming democracy and fighting inequality in Latin America and the Caribbean", OXFAM International.

 $\frac{https://oxfamilibrary.openrepository.com/bitstream/handle/10546/621200/dp-crisis-capture-latin-america-caribbean-010721-en.pdf; jsessionid=C28A85E4258C701F3A18BFDC55FC0569? sequence=4$ 

Friends of the Earth Latin America and the Caribbean (ATALC, 2021), "TNCs and peoples' rights in Latin America and the Caribbean: violations of peoples' sovereignty", January.

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