

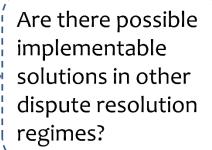
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Enhancing Stakeholder Return on Invested Capital (ROIC) in International Tax Dispute Resolution through the Optimization of the Applicable Legal Framework

Dissatisfaction with the International Tax Dispute System (ITDS)



How could value be created through a reform?

Why another doctoral thesis on the improvement of the International Tax Dispute Framework?

- Few have systematically analyzed project management strategies embedded in comparable dispute systems (especially commercial arbitration, Investor-State Dispute System (ISDS and World Trade Organisation (WTO) combined) through the lens of stakeholder theory.
- None to the knowledge of the author address potential changes or interpretation of the legal framework in light of value creation measured as done in strategic management literature through Return on Invested Capital (ROIC) or Return on Investment (ROI).
- 1. Who are the current stakeholders? How is the current ITDS legal framework built? How does it generate ROIC/ROI for stakeholders?
- 2. What are the strategic efficiency-enhancement characteristics of other dispute systems? Why are they there and can they be transplanted into the ITDS? With what consequence on remuneration of stakeholders (including decision-makers) in terms of ROIC/ROI?

Can different solutions be proposed, according to potential preferences of decision-makers?