Tax treaty powers in federal forms of government:
Belgium’s *in foro interno et in foro externo* applied to tax treaties

**Division of tax treaty making powers: theory and practice**

- (Extensive) taxing powers for federal *and* constituent states
- (Extensive) treaty making powers for federal *and* constituent states
- DTC’s are ‘mixed treaties’ – Consequences?
- In *foro interno et in foro externo*: up to 7 competent legislatures – lengthy procedure before DTC is ratified

**How does this relate to ‘no taxation without representation’?**

- Executive vs. legislative branch of government
- Constituent states vs. federal level of government
- Theory vs. practice?
- Who’s talking? Who’s signing? Who’s deciding?
- Cooperation agreements between federal and constituent states

**Democratic legitimacy of theory and practice?**

- Compare to legal democratic framework
  - Habermas, Dworkin and Rosanvallon
- Is legislature sufficiently included? Are constituent states sufficiently included?
- How should the federation organize its tax treaty *making* practice?
  - Jürgen Habermas
- How should treaty partners approach treaty-*making* with federations?
  - Ronald Dworkin
- A treaty’s conclusion is not the end. Continual legitimation
  - Pierre Rosanvallon

**De lege ferenda: Current state of the art vs theoretical framework**

- Without state reform
- Including state reform
- What to learn from other federations?
- What can other federations learn from Belgium?

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