Global Tax Governance after BEPS

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Key objectives
1) What roles do international organizations currently play in global tax governance?

2) To what extent have international organizations deviated from their usual roles during the BEPS reform process?

3) To what extent do the reform proposals under the BEPS Action Plan require effective competence sharing?

Prior research
Yariv Brauner and Pasquale Pistone, BRICS and the Emergence of International Tax Coordination (IBFD 2015)
Peter Dietsch, ‘Rethinking sovereignty in international fiscal policy’ (2011) 37 Review of International Studies 2107
Thomas Rixen, ‘From double tax avoidance to tax competition: Explaining the institutional trajectory of international tax governance’ (2011) 18 Review of International Political Economy 197

Aim
To investigate the institutional changes to global tax governance that are necessary to meet the requirements of a new international tax regime.

Research question
What new roles can and should international organizations take on to ensure effective governance of international tax relations after BEPS?

Methods
- Framework for examining the role of international organizations in tax policy.
- Analysis of the interactions of key players in global tax governance.