

Global Tax Governance after BEPS

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Background

The current international tax regime is broken. The OECD/G20 BEPS Project is the leading project towards a fundamental reform of the international tax regime. To resolve all current issues of the international tax regime at the same time stronger world-wide cooperation and coordination is needed.

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

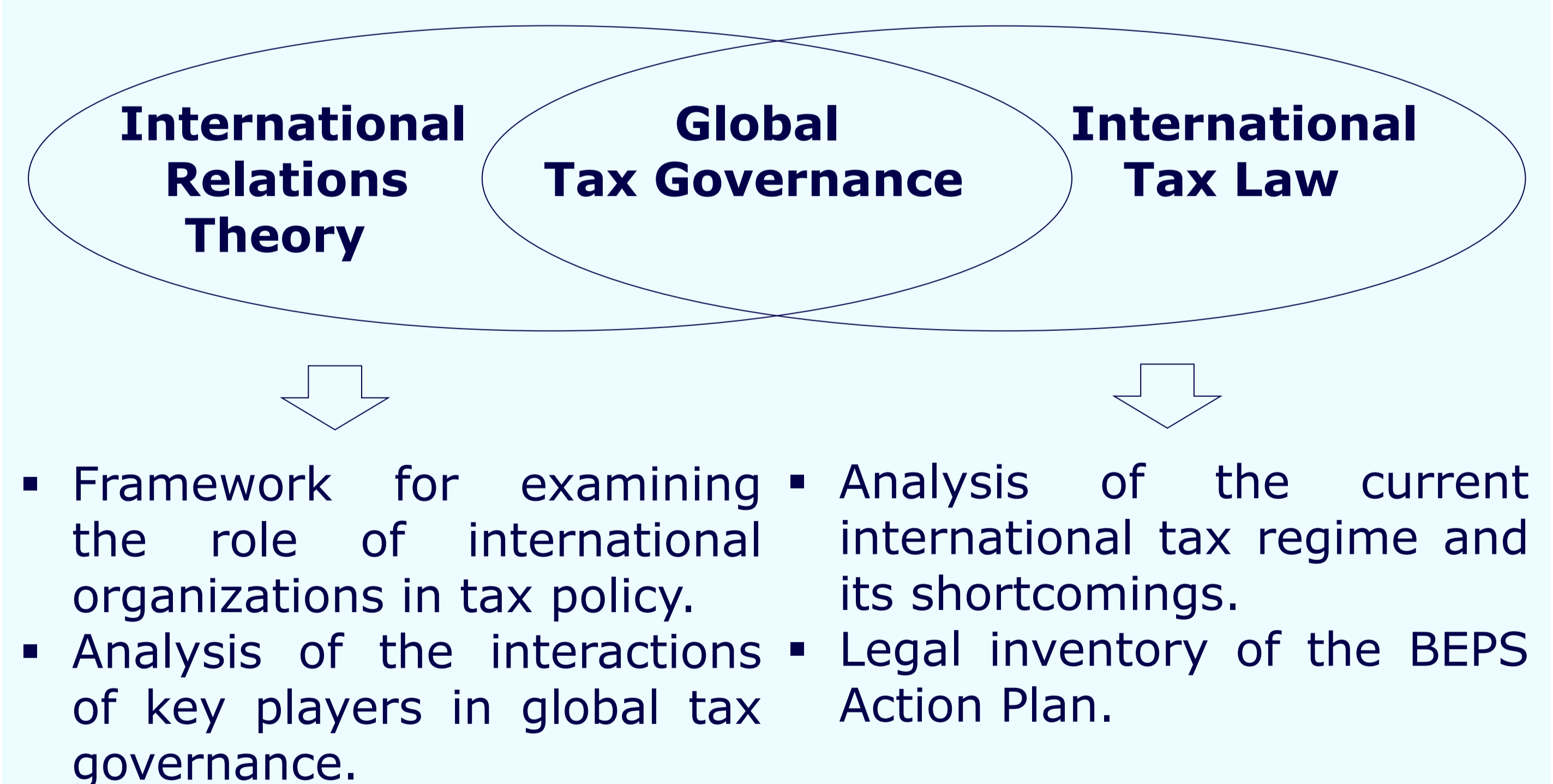
What new roles can and should international organizations take on to ensure effective governance of international tax relations after BEPS?



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?

Methods



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

Organisation for Economic Co-operation and Development, 'BEPS 2015 Final Reports' <www.oecd.org/tax/beps-2015-final-reports.htm> accessed on 14 April 2016

Diane Ring, 'Who is Making International Tax Policy? International Organizations as Power Players in a High Stakes World' (2010) 33 Fordham International Law Journal 649

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