

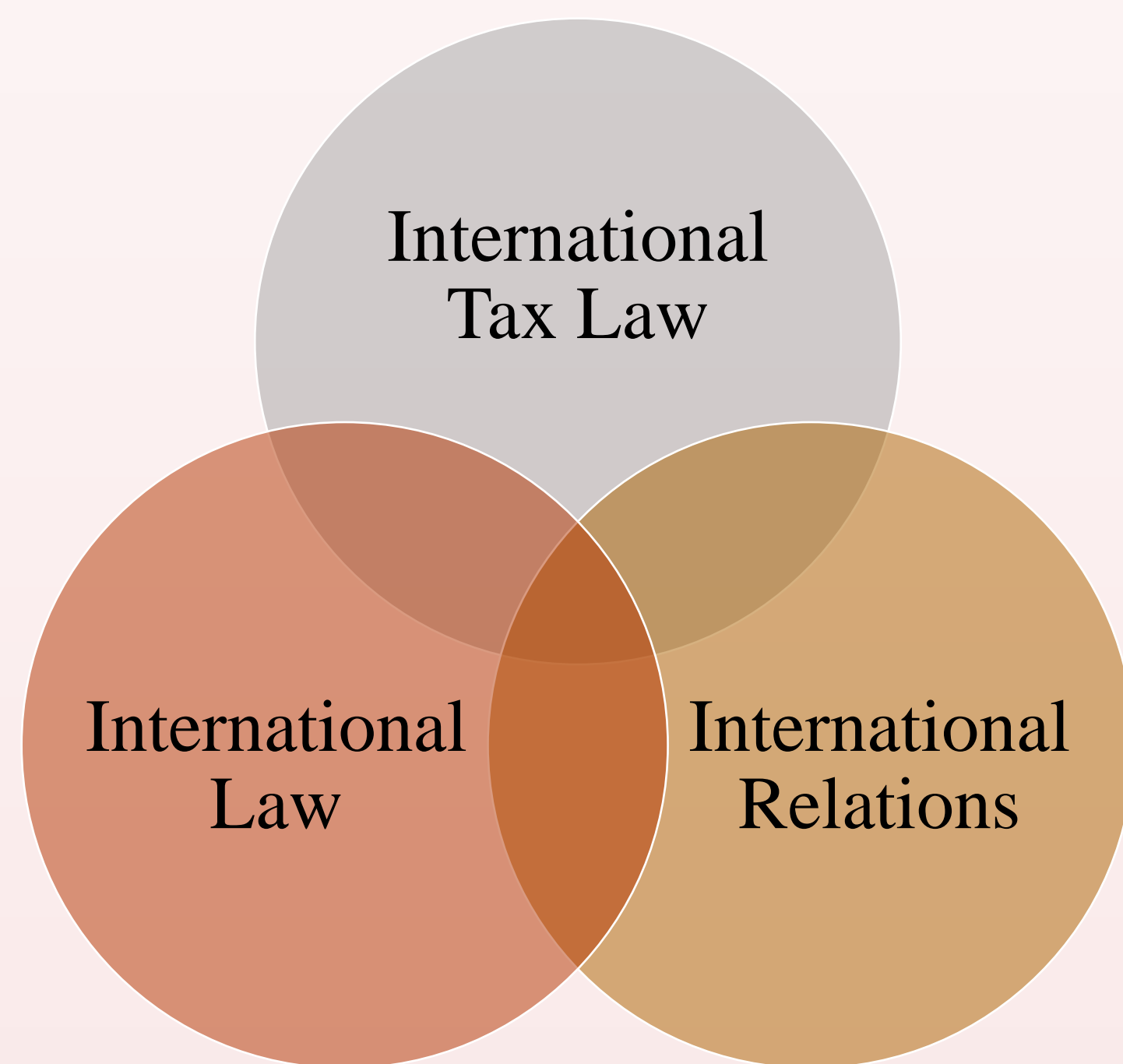
## Introduction

The problematic issue with respect to **the international tax law challenges** is that the topics that were discussed a long time ago are still under discussion. Therefore, it could be said that the challenges in international tax law **remain unsolved**.

We ask **the wrong questions** to target and to solve the challenges

We ask the right questions but looking the answers in **the wrong places**

The approach used by tax scholars are not sufficient anymore to target the real challenges and find solutions to those challenges. If the international tax law is deconstructed, in other words, if it is shaken from the inside, we are facing at least two different areas of study which are under-emphasized in the tax studies: International law and international relations. Therefore, these areas need more detailed examination related to international tax law subjects.



When the international tax law is deconstructed, it is determined that there are over-emphasized subjects and under-emphasized subjects in international tax law. Maybe it is time to move away from the over-emphasized ones and focus on the under-emphasized subjects.

### Over-emphasized

- Hard-law, soft-law debates
- Substantive treaty articles
- Cooperative approach
- Harmful tax competition

### Under-emphasized

- Role of international organizations as an actor
- Theories of international law and international relations
- Theories of international relations
- Behavior of states

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## Aim

I aim to question and discuss the dominant ideas, principles, over-emphasized subjects or under-emphasized subjects in international tax law with an interdisciplinary perspective through a deconstructive reading.

Deconstruction in this sense is not a method, not an analysis or not a critique of something. It is only a way of reading. In nature, deconstruction does not attack the structures from the outside but shakes them from the inside. Therefore, my aim in this study is to shake the construction of international tax law from the inside.

At the end of this research, I do not aim to solve the challenges in international tax law, neither I propose problem-solving ideas but rather I will try to open a new route for further studies by deconstructing the international tax law.

## Research Questions

1

How international law and international relations analysis can be put in the context of international tax law?

2

What are the methodological and substantive challenges of international tax law? What are the over and under-emphasized subjects in international tax law? What are the reasons behind the increasing number of unsolved challenges?

3

What are the determinative reasons for states to shape their tax policy? Why do they choose between cooperation and competition? How and to what extent international relations theories can be benefited for the international tax law?

4

How international law considerations can be benefited to overcome the challenges of international tax law? How and to what extent public international law theories can be benefited for the international tax law?

You can scan the QR code for brief outline!

