

The EU Tax Haven Blacklist

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Introduction

With globalization on the rise, national policies on tax competition not only affect national fate, but also revenues access of many other countries. An example of this effect is provided by tax havens, which may contribute to harmful tax competition and tax avoidance by offering attractive tax regimes that taxpayers can use to reduce their tax cost on global scale. To address this issue, the European Union established the EU tax haven blacklist in 2016. This action stems from the idea that, in the current complex international tax dynamics, implementing well-based international tax rules can be the right tool to furthering tax justice and ensuring equal access to resources, therefore fighting harmful tax competition.

Research Question

To what extent is the EU tax haven blacklist effective in tackling harmful tax competition?



Research Methodology

Qualitative empirical research

Data collection:
Selected units of analysis
Interviews
Document Analysis
FOI request to the EU

Data analysis:
Coding (process tracing)

Legal and doctrinal research

Literature
EU law
National law

Trends Identified So Far

- Trend 1. USA, Turkey: are all third countries treated equally?
- Trend 2. Cayman Islands and Mauritius: are they still tax havens?
- Trend 3. Transparency: should the work on the EU blacklist become more transparent?