Research questions:
What does the implementation of the BEPS 4 minimum standards say about tax sovereignty?

How can the core values of autonomy, authority, legitimacy and control be used to clarify the tax sovereign choices made by Australia, Spain, the Netherlands, and Mexico when implementing the BEPS 4 minimum standards?

Hypotheses:

- Tax sovereignty is a decision-making process.
- Tax sovereignty is in constant evaluation and re-evaluation.
- The way in which the values of autonomy, authority, legitimacy and control can be described will vary depending on the dimension in which they operate (i.e. national, supranational and international).
- The implementation choices made by each country can be clarified by applying a reasoning based on each one of the core values.

Methodology

- Legal analysis
  - Socio-Legal approach
  - Comparative approach
- Semi-structured interviews with experts
- Causal mechanisms (stakeholders, actions, objectives)

In pursuit of...

Identify stakeholders-actions-objectives involved in the implementation.

Identify tax regulatory developments outside of the originally intended standards and hard laws (differences)

Creating a theory...

Sovereignty as a status = Core values underneath

Population
Government
 Territory

Legitimacy
Authority
Control

In tax law viewed as:

Autonomy

Study all core values together

Tax Sovereignty = Legitimacy
Authority
Control
Autonomy

Preliminary Results:

BEPS is a dynamic process, requiring a dynamic approach towards tax sovereignty.

Need to identify more than one core value of tax sovereignty to study the BEPS implementation.

BEPS standards implementation represents a legal transplant. Thus, its legal implications will vary depending on the receiving tax system.

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