

## BEPS minimum standards implementation

### 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?

#### What is being tested?

What has been implemented?  
How has it been implemented?  
Why has it been implemented?

#### Methodology

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

#### In pursue of...

Identify stakeholders-actions-objectives involved in the implementation.

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

### 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 of 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.

#### Creating a theory...

**Sovereignty as a status** = **Core values underneath**

Population  
Government  
Territory

Legitimacy  
Authority  
Control

Yet

#### 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.