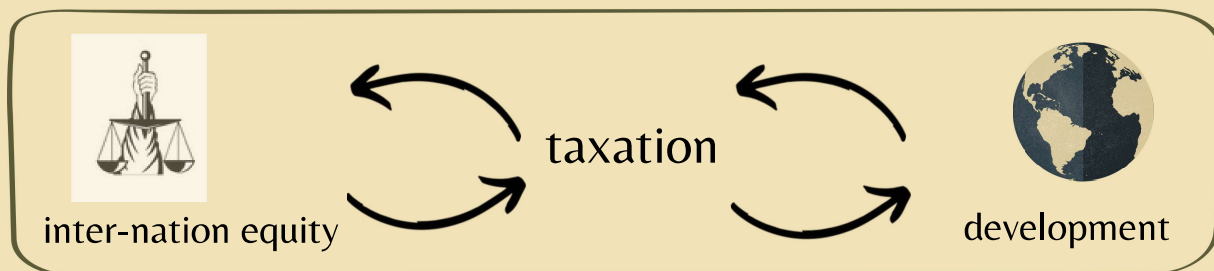


In search of a more balanced allocation of taxing powers between developed and developing countries: a plea for inter-nation equity

RESEARCH QUESTION:

How can an alternative method of allocating taxing powers, integrated in tax treaties, contribute to **inter-nation equity between developed and developing countries and to the mitigation of treaty abuse and treaty dodging?**



Status quo: Our current international tax framework is unsustainable because of...

Treaty Shopping and Treaty Dodging

Unbalanced allocation of taxing powers in favour of developed countries

Outdated International tax rules in light of our digitalised and globalised economy

Increasing global inequality

- Bridge between two scientific fields : international tax law and development studies
- Advance knowledge on inter-nation equity on the basis of development
- Provide policy recommendations
- A research topic of great social importance due to the need to collect tax revenues and the feeling of unfairness resulting from the current international tax framework

AIM OF THE STUDY

- Propose a **theoretical and operational framework for a more balanced allocation of taxing rights** between developed and developing countries.
- **Test** the theoretical and operational framework **against principles** of 'good international taxation' (e.g., **robust to tax avoidance, simplicity and easily administered, sustainability, inter-nation equity**).