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- Outdated International tax rules in light of our digitalised and globalised economy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