A multilateral tax treaty: designing an instrument to modernise international tax law

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Propositions relating to the dissertation

A MULTILATERAL TAX TREATY

Designing an instrument to modernise international tax law

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1. A multilateral agreement for international taxation should function as a forum for discussions which manages cooperation on international tax law's collective action problems.
2. Deliberations on international tax rules must be equal and inclusive, recurring and transparent (Chapter 4).
3. The distinction between 'rules of the road' and rules that emphasise distributive concerns is helpful in understanding the multilateral nature of the international tax system (Chapter 5).
4. The problem structure of addressing base erosion and profit shifting may be compared to that of addressing climate change (Chapter 6).
5. In the process of tax treaty interpretation, article 31(3)(c) of the Vienna Convention on the Law of Treaties justifies the use of the Commentary on the OECD Model Tax Convention.
6. Cramwinckel (2017) is right to argue that the government should bear the risk of inaccurate government-provided information on taxes.
7. The Dutch discussion on 'fair share' is comparable to the debate on tax expenditures and a 'normal tax structure'.
8. The OECD should not ignore addressing the temporal effects of its international tax standards and rules.
9. A relevant shortcoming of Dutch international tax law scholarship relates not to what tax lawyers write about. It relates to what tax lawyers do *not* write about.
10. Drinking coffee after lunch is indispensable for achieving academic excellence.