

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

by Dirk Maarten Broekhuijsen

- 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.