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**Harmful tax competition in the East African community:  
the case of Rwanda with reference to EU and OECD  
approaches**

Habimana, P.

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# Harmful Tax Competition in the East African Community

The case of Rwanda with reference to EU and OECD approaches

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Pie Habimana

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Promotoren: prof. dr. H. Vording  
prof. dr. S.C.W. Douma (Universiteit van Amsterdam)

Promotiecommissie: prof. dr. I.J.J. Burgers (Rijksuniversiteit Groningen)  
prof. dr. A. Cuyvers  
prof. dr. I.J. Mosquera Valderrama  
dr. F. Ntezilyayo (Supreme Court of Rwanda)  
prof. dr. J. Vleggeert  
prof. dr. D.M. Weber (Universiteit van Amsterdam)



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Pie Habimana



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## List of abbreviations

APA	Advance Pricing Agreement
APJT	Asia-Pacific Journal of Taxation
AU	African Union
Aust.J.Int'l Aff.	Australian Journal of International Affairs
Austl.Tax.F.	Australian Tax Forum
BEPS	Base Erosion and Profit Shifting
BFIT	Bulletin for International Taxation
BrookJIntlL	Brooklyn Journal of International Law
BYUL.Rev.	Brigham Young University Law Review
BCInt'l&ComplRev.	Boston College International and Comparative Law Review
BCThirdWorldL.J.	Boston College Third World Law Journal
CAN	Consolidated Application Note
CEU	Council of the European Union
CG	Commissioner General (of the Rwanda Revenue Authority)
CILJSA	Comparative and International Law Journal of Southern Africa
CIT	Corporate Income Tax
CJEU	Court of Justice of the European Union
CJTL	Columbia Journal of Tax Law
CMLRev.	Common Market Law Review
COCG	Code of Conduct Group
CTJ/RFC	Canadian Tax Journal/Revue Fiscale Canadienne
CUP	Cambridge University Press
DEI	Development and Expansion Incentive
DPTI	<i>Diritto E Pratica Tributaria Internazionale</i>
DTA	Double Taxation Agreement
EAC	East African Community
EACJ	East African Court of Justice
EALA	East African Legislative Assembly
EC	European Community
ECOFIN	Economic and Financial (Affairs Council)
ECSC	European Coal and Steel Community
EEC	European Economic Community
ELR	Erasmus Law Review
EOI	Exchange of Information
EStAL	European State Aid Law Quarterly
EU	European Union
EU Com.	European Union Commission
Euro.Tax.	European Taxation
FDI	Foreign Direct Investment
Fla.Tax.Rev.	Florida Tax Review

FLC	Frontiers of Law in China
FordhamInt'IL.J.	Fordham International Law Journal
Frw	<i>Francs Rwandais</i> (Rwandan Franc)
GeoW.J.Int'IL.&Econ.	George Washington Journal of International Law and Economics
GeoW.Int'IL.Rev.	George Washington International Law Review
GloBE	Global Anti-Base Erosion
GoR	Government of Rwanda
HPTR	Harmful Preferential Tax Regime
HarvLRev	Harvard Law Review
Hous.J.Int'IL.	Houston Journal of International Law
ILJTBE	International Law Journal on Trade, Business and Economics
Ind.J.Glob.Leg.Stud.	Indiana Journal of Global Legal Studies
Int'IT.Rev.	International Tax Review
IMF	International Monetary Fund
IPAR	Institute of Policy Analysis and Research
J.Dev.Stud.	Journal of Development Studies
J.MarshallL.Rev.	John Marshall Law Review
JCMS	Journal of Common Market Studies
JIEL	Journal of International Economic Law
LJ	Law Journal
L.Rev.	Law Review
MichJIntlL	Michigan Journal of International Law
Minn.J.Int'IL.	Minnesota Journal of International Law
MNC	Multinational Corporation
Nat'ITaxJ.	National Tax Journal
NID	Notional Interest Deduction
Nw.J.Int'IL.&Bus.	Northwestern Journal of International Law & Business
O.G.	Official Gazette
OECD	Organization for Economic Cooperation and Development
OEEC	Organization for European Economic Cooperation
OJEC	Official Journal of the European Communities
OJEU	Official Journal of the European Union
OUP	Oxford University Press
PTR	Preferential Tax Rate
PULP	Pretoria University Law Press
R&D	Research and Development
RDB	Rwanda Development Board
Reg.Sci.Ur.Econ.	Regional Science and Urban Economics
Rev.Int'ISTud.	Review of International Studies
RIPA	Rwanda Investment Promotion Agency
RRA	Rwanda Revenue Authority
SADC	Southern African Development Community
SuffolkU.L.Rev.	Suffolk University Law Review
Sw.JIL	Southwestern Journal of International Law

TFEU	Treaty on the Functioning of the European Union
TJNA	Tax Justice Network Africa
UAE	United Arab Emirates
US	United States
USD	United States Dollars
Va.J.Int'lL.	Virginia Journal of International Law
VAT	Value Added Tax
WHT	Withholding Tax
WP	Working Paper
WTJ	World Tax Journal
YaleJInt'lL	Yale Journal of International Law
YEL	Yearbook of European Law

