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The Netherlands

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

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### **Citation**

Habimana, P. (2022, January 13). *Harmful tax competition in the East African community: the case of Rwanda with reference to EU and OECD approaches*. Retrieved from <https://hdl.handle.net/1887/3249583>

Version: Publisher's Version

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## Propositions

Propositions relating to the dissertation Harmful Tax Competition in the East African Community: the case of Rwanda with reference to EU and OECD approaches by Pie Habimana:

1. Among the criteria of harmful tax competition, ring-fencing and the substantial economic presence requirement are the most decisive.
2. When studying (harmful) tax competition, a distinction should always be made between the economic perspective versus the legal perspective.
3. Knowledge about tax competition in the EAC is limited. This becomes even more evident when it comes to distinguishing tax competition *per se* from harmful tax competition. This situation makes it necessary to improve the level of knowledge about (harmful) tax competition in the EAC.
4. It is broadly acceptable that Rwanda is engaged in tax competition, but less acceptable that it is engaged in harmful tax competition.
5. The problems of harmful tax practices will not end in the near future.
6. The field of international tax law is dominated by the tax imperialism of powerful nations.
7. International tax law is a complex area of law. When it comes to assessing harmful tax practices, it becomes a puzzling task.
8. Not all favorable tax measures are harmful. Favorable tax measures should be supported, while harmful tax measures should be cracked down.
9. As long as developing countries give priority to domestic taxation over international taxation, underdevelopment will persist in their territories.
10. EAC countries, and other developing countries in general, need to become more aware of the rapid changes in international tax law and seek ways to actively participate in these dynamics.
11. Proper taxation, adequate education, and contextual research are the key ingredients for Africa's development.