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Tax professionals under societal pressure: a Dutch case study on responses to BEPS

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Stellingen behorende bij het proefschrift

TAX PROFESSIONALS UNDER SOCIETAL PRESSURE

A Dutch Case Study on Responses to BEPS

van Elody Hutten

1. Non-tax actors should be considered legitimate voices in the public discourse on corporate taxation.
2. The dominance of legalistic views and legal norms in tax professionals' perceptions of their role is not consistent with societal expectations.
3. Taking a stakeholder approach is an appropriate way to incorporate the public interest in the commercial practice of corporate taxation.
4. It is appropriate for tax professionals working for the government to take the tax interests of other governments into account.
5. Empirical legal research adds value to traditional legal research.
6. The field of research that investigates tax as a social practice could benefit from a more sophisticated research agenda.
7. Viewing tax planning as a socially constructed practice provides a valuable perspective to study taxation.
8. If the research objective is to understand tax law in practice, it is important to take tax professionals into account.
9. Doctoral research should be conducted in teams more often.

