



Universiteit
Leiden
The Netherlands

Combatting tax avoidance, the OECD way? The impact of the BEPS Project on developing and emerging countries' approach to international tax avoidance

Heitmüller, F.

Citation

Heitmüller, F. (2024, March 12). *Combatting tax avoidance, the OECD way?: The impact of the BEPS Project on developing and emerging countries' approach to international tax avoidance*. Meijers-reeks.

Retrieved from <https://hdl.handle.net/1887/3721806>

Version: Publisher's Version

License: [Licence agreement concerning inclusion of doctoral thesis in the Institutional Repository of the University of Leiden](#)

Downloaded from: <https://hdl.handle.net/1887/3721806>

Note: To cite this publication please use the final published version (if applicable).

- Abbott, Kenneth W, and Benjamin Faude. "Choosing Low-Cost Institutions in Global Governance." *International Theory*, 2020, 1-30.
- Adegite, Victor. "A Review of the Nigerian Country-by-Country Reporting Regulations." *Bulletin for International Taxation* 72, no. 12 (2018).
- African Tax Administration Forum. "ATAF Suggested Approach to Drafting Digital Services Tax Legislation." African Tax Administration Forum, 2020. https://events.ataftax.org/index.php?page=documents&func=trackingpost&file_id=79&tname=Download.
- . "Suggested Approach to Drafting Transfer Pricing Legislation," n.d. https://events.ataftax.org/index.php?page=documents&func=view&document_id=10.
- . "Suggested Approach to Drafting Transfer Pricing Practice Notes," n.d. https://events.ataftax.org/index.php?page=documents&func=view&document_id=38.
- "Agreement between the Government of the French Republic and the Government of the Federal Republic of Nigeria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital Gains," 1990.
- Ahrens, Leo, and Thomas Rixen. "Transcending Tax Competition: How Financial Transparency Enables Governments to Tax Portfolio Capital." *Intertax* 49, no. 6/7 (2021).
- Ajayi, Adewale. "Tax Implications of Recent Developments in the Nigerian Oil and Gas Industry." *Tax Notes International* 30 (2003): 381-83.
- Alschner, Wolfgang. "Shifting Design Paradigms: Why Tomorrow's International Economic Law May Look More Like the Tax Regime than the WTO." *AJIL Unbound* 114 (2020): 270-74. <https://doi.org/10.1017/aju.2020.49>.
- Anesa, Mattia, Nicole Gillespie, A Paul Spee, and Kerrie Sadiq. "The Legitimation of Corporate Tax Minimization." *Accounting, Organizations and Society*, 2018.
- Arel-Bundock, Vincent. "The Unintended Consequences of Bilateralism: Treaty Shopping and International Tax Policy." *International Organization* 71, no. 2 (2017): 349-71.
- Arnold, Brian J. "The Evolution of Controlled Foreign Corporation Rules and Beyond." *Bulletin for International Taxation* 73, no. 12 (2019): 631-48.
- . "The Ordering of Residence and Source Country Taxes and the OECD Pillar Two Global Minimum Tax." *Bulletin for International Taxation* 76, no. 5 (2022).
- Arnold, Brian J, and James Wilson. "Aggressive International Tax Planning by Multi-national Corporations: The Canadian Context and Possible Responses." *SPP Research Paper*, no. 07.29 (2014).
- ATAF. "ATAF Secretariat," 2022. <https://www.ataftax.org/ATAF-secretariat>.
- Atkinson, Rowland, and John Flint. "Accessing Hidden and Hard-to-Reach Populations: Snowball Research Strategies." *Social Research Update* 33, no. 1 (2001): 1-4.

- Avi-Yonah, Reuven. "A Proposal for Unitary Taxation and Formulary Appointment (UT+FA) to Tax Multinational Enterprises." In *Global Tax Governance: What Is Wrong and How to Fix It*, edited by Peter Dietsch and Thomas Rixen, 289-306. Colchester: ECPR, 2016.
- . "The International Provisions of the TCJA: Six Results after Six Months." *U of Michigan Law & Econ Research Paper*, no. 18-021 (2018).
- Avi-Yonah, Reuven, and Christiana HJI Panayi. "Rethinking Treaty-Shopping: Lessons for the European Union," 2010.
- Avi-Yonah, Reuven, and Haiyan Xu. "Evaluating BEPS." *Erasmus L. Rev.* 10 (2017): 3.
- Aykut, Dilek, Apurva Sanghi, and Gina Kosmidou. "What to Do When Foreign Direct Investment Is Not Direct or Foreign: FDI Round Tripping." World Bank Policy Research Working Paper. World Bank, April 2017. <https://openknowledge.worldbank.org/bitstream/handle/10986/26498/WPS8046.pdf?sequence=1&isAllowed=y>.
- Azaino, Efe Uzezi. "Nationality/Treaty Shopping: Can Host Countries Sift the Wheat from the Chaff?" *Cepmlp Annual Review (CAR)*, 2012, 7.
- Azam, Rifat. "Ruling the World: Generating International Tax Norms in the Era of Globalization and BEPS." *Suffolk UL Rev.* 50 (2017): 517.
- Azémar, Céline, and Dhammika Dharmapala. "Tax Sparing Agreements, Territorial Tax Reforms, and Foreign Direct Investment." *Journal of Public Economics* 169 (2019): 89-108.
- Ba, El Hadji Dialigué. "Le Droit Fiscal à l'épreuve de La Mondialisation: La Règulation Des Prix de Transfert Au Sénégal." Université Paris-Est, 2011.
- Báez Moreno, Andrés. "The Taxation of Technical Services under the United Nations Model Double Taxation Convention: A Rushed-Yet Appropriate-Proposal for (Developing) Countries?" *World Tax Journal* (7) 3 (2015).
- Baistrocchi, Eduardo, ed. *A Global Analysis of Tax Treaty Disputes*. Cambridge: Cambridge University Press, 2017. <https://www.cambridge.org/core/books/global-analysis-of-tax-treaty-disputes/B4C9BC01A638919AD31FC5AEE431B821>.
- . "Transfer Pricing Dispute Resolution: The Global Evolutionary Path (1799-2011)." In *Resolving Transfer Pricing Disputes: A Global Analysis*, edited by Eduardo Baistrocchi and Ian Roxan, 835-83. Cambridge Tax Law Series. Cambridge: Cambridge University Press, 2012. <https://doi.org/10.1017/CBO9781139208123.027>.
- Baistrocchi, Eduardo A. "The International Tax Regime and the BRIC World: Elements for a Theory." *Oxford Journal of Legal Studies* 33, no. 4 (2013): 733-66.
- . "The Use and Interpretation of Tax Treaties in the Emerging World: Theory and Implications." *British Tax Review*, no. 4 (2008).
- Balabushko, Oleksii, Sebastian Beer, Jan Loeprick, and Felipe Vallada. *The Direct and Indirect Costs of Tax Treaty Policy: Evidence from Ukraine*. The World Bank, 2017.
- Basinger, Scott J, and Mark Hallerberg. "Remodeling the Competition for Capital: How Domestic Politics Erases the Race to the Bottom." *American Political Science Review* 98, no. 2 (2004): 261-76.
- Becker, Johannes, and Joachim Englisch. "International Effective Minimum Taxation—the GLOBE Proposal." Available at SSRN, 2019.
- Beer, Sebastian, Alexander Klemm, Thornton Matheson, and Jan Loeprick. "The Costs and Benefits of Tax Treaties with Investment Hubs: Findings from Sub-Saharan Africa." IMF Working Paper, 2018. <https://www.imf.org/en/Publications/WP/Issues/2018/10/24/The-Cost-and-Benefits-of-Tax-Treaties-with-Investment-Hubs-Findings-from-Sub-Saharan-Africa-46264>.

- Beer, Sebastian, and Jan Loeprick. "Too High a Price? Tax Treaties with Investment Hubs in Sub-Saharan Africa." *International Tax and Public Finance* 28, no. 1 (2021): 113-53.
- Berg, Sanford V., and Jacqueline Horrall. "Networks of Regulatory Agencies as Regional Public Goods: Improving Infrastructure Performance." *The Review of International Organizations* 3, no. 2 (June 1, 2008): 179-200. <https://doi.org/10.1007/s11558-007-9028-8>.
- Betz, Joachim, and Melanie Hanif. "The Formation of Preferences in Two-Level Games: An Analysis of India's Domestic and Foreign Energy Policy." *GIGA Working Papers*, no. 142 (2010).
- Bhalla, Rajive. *Motorola Solutions India Pvt. Ltd. v. CIT, IBFD (Punjab and Haryana High Court 2013)*.
- Blouin, Jennifer L, Leslie A Robinson, and Jeri K Seidman. "Conflicting Transfer Pricing Incentives and the Role of Coordination." *Contemporary Accounting Research* 35, no. 1 (2018): 87-116.
- Blum, Daniel W. "Controlled Foreign Companies: Selected Policy Issues-or the Missing Elements of BEPS Action 3 and the Anti-Tax Avoidance Directive." *Intertax* 46, no. 4 (2018): 296-312.
- Bolwijn, Richard, Bruno Casella, and Davide Rigo. "An FDI-Driven Approach to Measuring the Scale and Economic Impact of BEPS." *Transnational Corporations* 25, no. 2 (2018): 107-43.
- Bradbury, David, Tibor Hanappi, and Anne Moore. "Estimating the Fiscal Effects of Base Erosion and Profit Shifting: Data Availability and Analytical Issues." In *Transnational Corporations. Investment and Development. Special Issue on Investment and International Taxation. Part 1*, edited by UNCTAD, 25:91-106. 2. Geneva: United Nations Publications, 2018. https://unctad.org/en/PublicationsLibrary/diae2018d4_en.pdf.
- Braumann, Céline. "Taxes and Custom: Tax Treaties as Evidence for Customary International Law." *Journal of International Economic Law* 23, no. 3 (November 4, 2020): 747-69. <https://doi.org/10.1093/jiel/jgaa019>.
- Brauner, Yariv. "An International Tax Regime in Crystallization." *Tax L. Rev.* 56 (2003): 259.
- . "BEPS: An Interim Evaluation." *World Tax Journal* 6, no. 1 (2014): 10-39.
- . "International Tax Policy: Between Competition and Cooperation." *Florida Tax Review* 22, no. 2 (2019): 571-78.
- . "Serenity Now! The (Not So) Inclusive Framework and the Multilateral Instrument." *The (Not So) Inclusive Framework and the Multilateral Instrument (July 1, 2021)*, 2021.
- . "What the BEPS." *Fla. Tax Rev.* 16 (2014): 55.
- Brugger, Fritz, and Rebecca Engebretsen. "Defenders of the Status Quo: Making Sense of the International Discourse on Transfer Pricing Methodologies." *Review of International Political Economy*, August 27, 2020, 1-29. <https://doi.org/10.1080/09692290.2020.1807386>.
- Buchanan, Allen, and Robert O Keohane. "The Legitimacy of Global Governance Institutions." *Ethics & International Affairs* 20, no. 4 (2006): 405-37.
- Burnett, Chloe. "Interest Deductibility: Implementation of Action 4 of the OECD/G20 Base Erosion and Profit Shifting Project and the Future of Transfer Pricing of Intra-Group Finance." *Bulletin for International Taxation* 73, no. 6/7 (2019): 325-31.

- Butani, Mukesh. "Transfer Pricing Disputes in India." In *Resolving Transfer Pricing Disputes: A Global Analysis*, edited by Eduardo Baistrocchi and Ian Roxan, 584-633. Cambridge Tax Law Series. Cambridge: Cambridge University Press, 2012. <https://doi.org/10.1017/CBO9781139208123.019>.
- Büttner, Tim, and Matthias Thiemann. "Breaking Regime Stability? The Politicization of Expertise in the OECD/G20 Process on BEPS and the Potential Transformation of International Taxation." *Accounting, Economics, and Law: A Convivium* 7, no. 1 (2017).
- Cabrera, Omar Sebastián. "Taxing the Indirect Transfer of Colombian Assets." *Tax Notes International* 101 (2021): 305-14.
- Calderón Carrero, José Manuel, and Alberto Quintas Seara. "The Concept of 'Aggressive Tax Planning' Launched by the OECD and the EU Commission in the BEPS Era: Redefining the Border between Legitimate and Illegitimate Tax Planning." *Intertax* 44, no. 3 (2016): 206-26.
- Cascant-Sempere, Ma Josep. "Grounding ActionAid's Tax Justice Campaigns in Nigeria." *Development and Change* 53, no. 3 (2022): 525-50.
- Castañeda, Néstor. "Business Interest Groups and Tax Policy." In *Handbook on the Politics of Taxation*, by Lukas Hakelberg and Laura Seelkopf, 388-404. Edward Elgar Publishing, 2021. <https://doi.org/10.4337/9781788979429.00038>.
- Central Board of Direct Taxes. "Mutual Agreement Procedure (MAP) Guidance," August 7, 2020. <https://www.incometaxindia.gov.in/Documents/MAP-GUID-ANCE-7th-August-2020.pdf>.
- Cerna, Lucie. "The Nature of Policy Change and Implementation: A Review of Different Theoretical Approaches." *Organisation for Economic Cooperation and Development (OECD) Report*, 2013, 492-502.
- Chinn, Menzie D, and Hiro Ito. "What Matters for Financial Development? Capital Controls, Institutions, and Interactions." *Journal of Development Economics* 81, no. 1 (2006): 163-92.
- Christensen, Rasmus Corlin. "Elite Professionals in Transnational Tax Governance." *Global Networks*, 2020.
- Christensen, Rasmus Corlin, and Martin Hearson. "The New Politics of Global Tax Governance: Taking Stock a Decade after the Financial Crisis." *Review of International Political Economy* 26, no. 5 (2019): 1068-88. <https://doi.org/10.1080/09692290.2019.1625802>.
- . "The Rise of China and Contestation in Global Tax Governance." *Asia Pacific Business Review*, January 14, 2022, 1-22. <https://doi.org/10.1080/13602381.2022.2012992>.
- Christensen, Rasmus Corlin, Martin Hearson, and Tovony Randriamanalina. "At the Table, Off the Menu? Assessing the Participation of Lower-Income Countries in Global Tax Negotiations." ICTD Working Paper. ICTD, 2020. https://opendocs.ids.ac.uk/opendocs/bitstream/handle/20.500.12413/15853/ICTD_WP115.pdf?sequence=3&isAllowed=y.
- Christensen, Rasmus Corlin, and Leonard Seabrooke. "The Big 4 Under Pressure: Scanning Work in Transnational Fields." *Contemporary Accounting Research* n/a, no. n/a (August 5, 2022). <https://doi.org/10.1111/1911-3846.12815>.
- Christians, Allison. "BEPS and the New International Tax Order." *BYU L. Rev.*, 2016, 1603.
- . "Hard Law, Soft Law, and International Taxation." *Wis. Int'l LJ* 25 (2007): 325.
- . "Interpretation or Override? Introducing the Hybrid Tax Agreement." *Tax Notes International* 80 (2015): 51-53.

- . "Tax Activists and the Global Movement for Development through Transparency." In *Tax, Law and Development*, by Yariv Brauner and Miranda Stewart, 288-315. Cheltenham: Edward Elgar Publishing, 2013. <https://doi.org/10.4337/9780857930026.00024>.
- . "Tax Activists and the Global Movement for Development through Transparency." In *Tax, Law and Development*, by Yariv Brauner and Miranda Stewart, 288-315. Edward Elgar Publishing, 2013. <https://doi.org/10.4337/9780857930026.00024>.
- Christians, Allison, and Laurens Van Apeldoorn. "The OECD Inclusive Framework." *Bulletin for International Taxation* 72, no. 4/5 (2018).
- CIAT. "Alicuotas En América Latina," 2022. <https://www.ciat.org/alicuotas-en-america-latina/>.
- . "Cóctel de Medidas Para El Control de La Manipulación Abusiva de Precios de Transferencia, Con Enfoque En El Contexto de Países de Bajos Ingresos y En Vías de Desarrollo." Panamá: CIAT, 2019. https://www.ciat.org/Biblioteca/Estudios/2019_coctel_precios_transf_ciat_giz.pdf.
- Cobham, Alex, and Petr Janský. "Global Distribution of Revenue Loss from Corporate Tax Avoidance: Re-estimation and Country Results." *Journal of International Development* 30, no. 2 (2018): 206-32.
- Collin, Matthew. "Does the Threat of Being Blacklisted Change Behavior? Regression Discontinuity Evidence from the EU's Tax Haven Listing Process." Working Paper, 2020. https://www.brookings.edu/wp-content/uploads/2020/06/EU_working_paper_139_mcollin.pdf.
- Comisión de Expertos en Beneficios Tributarios. "Informe de La Comisión de Expertos En Beneficios Tributarios," 2021. <https://www.dian.gov.co/dian/Documents/Informe-Comite-Expertos-DIAN-OCDE2021.pdf>.
- Companies Income Tax Act, 2004 (Nigeria) (n.d.).
- Cooper, Graeme S. "Chapter VI: Preventing Tax Treaty Abuse." In *United Nations Handbook on Selected Issues in Protecting the Tax Base of Developing Countries*, edited by Alexander Trepelkov, Harry Tonino, Dominika Halka, and United Nations, 329-64, 2017.
- Council of the European Union. "COUNCIL CONCLUSIONS on the Criteria for and Process Leading to the Establishment of the EU List of Non-Cooperative Jurisdictions for Tax Purposes," 2016. <http://www.consilium.europa.eu/media/24230/08-ecofin-non-coop-juris-st14166en16.pdf>.
- . "The EU List of Non-Cooperative Jurisdictions for Tax Purposes – Letters Seeking Commitment on the Replacement by Some Jurisdictions of Harmful Preferential Tax Regimes with Measures of Similar Effect," February 1, 2019. <https://data.consilium.europa.eu/doc/document/ST-5981-2019-INIT/en/pdf>.
- . "The EU List of Non-Cooperative Jurisdictions for Tax Purposes. Compilation of Commitment Letters Received from Jurisdictions," 2018. <https://data.consilium.europa.eu/doc/document/ST-6972-2018-INIT/en/pdf>.
- Crivelli, Ernesto, Ruud A De Mooij, and Michael Keen. *Base Erosion, Profit Shifting and Developing Countries*. International Monetary Fund, 2015.
- Cui, Wei. "Taxation of Non-Residents' Capital Gains." In *United Nations Handbook on Selected Issues in Protecting the Tax Base of Developing Countries*, edited by Alexander Trepelkov, Harry Tonino, and Dominika Halka, 2nd ed., 127-78. United Nations, 2017. <https://www.un.org/esa/ffd/wp-content/uploads/2017/08/handbook-tax-base-second-edition.pdf>.
- . "What Is Unilateralism in International Taxation?" *AJIL Unbound* 114 (2020): 260-64. <https://doi.org/10.1017/aju.2020.52>.

- Dagan, Tsilly. *International Tax Policy: Between Competition and Cooperation*. Cambridge, England: Cambridge University Press, 2018.
- . "The Tax Treaties Myth." *NYUJ Int'l L. & Pol.* 32 (1999): 939.
- Dallyn, Sam. "An Examination of the Political Salience of Corporate Tax Avoidance: A Case Study of the Tax Justice Network." *Accounting Forum* 41, no. 4 (2017): 336-52.
- . "An Examination of the Political Salience of Corporate Tax Avoidance: A Case Study of the Tax Justice Network," 41:336-52. Elsevier, 2017.
- Damgaard, Jannick, Thomas Elkjaer, and Niels Johannesen. *What Is Real and What Is Not in the Global FDI Network?* International Monetary Fund, 2019. <https://www.elibrary.imf.org/view/journals/001/2019/274/article-A001-en.xml>.
- Danon, Robert J. "Treaty Abuse in the Post-BEPS World: Analysis of the Policy Shift and Impact of the Principal Purpose Test for MNE Groups." *Bulletin for International Taxation* 72, no. 1 (2018): 31-55.
- Davies, Ronald B, Pehr-Johan Norbäck, and Ayça Tekin-Koru. "The Effect of Tax Treaties on Multinational Firms: New Evidence from Microdata." *World Economy* 32, no. 1 (2009): 77-110.
- Davis, Christina L. "More than Just a Rich Country Club: Membership Conditionality and Institutional Reform in the OECD." *Scholars at Harvard*, June 26 (2016).
- De Broe, Luc. *International Tax Planning and Prevention of Abuse: A Study Under Domestic Tax Law, Tax Treaties, and EC Law in Relation to Conduit and Base Companies*. IBFD Doctoral Series. Ibfd, 2008.
- De Lima Carvalho, Lucas. "The Cognitive Bias of 'Best Practices' in International Tax Policy." *Tax Notes International* 103 (2021): 891-96.
- Deere, Carolyn. *The Implementation Game: The TRIPS Agreement and the Global Politics of Intellectual Property Reform in Developing Countries*. Oxford University Press, 2009.
- Deloitte, and Confederation of Indian Industry. "BEPS. An Indian Perspective on Critical Areas," 2015. <https://www2.deloitte.com/content/dam/Deloitte/in/Documents/tax/in-tax-cii-publication-beps-noexp.pdf>.
- Diario Oficial. Ley 788 de 2002 por la cual se expiden normas en materia tributaria y penal del orden nacional y territorial; y se dictan otras disposiciones., Pub. L. No. AÑO CXXXVIII. N.45046.27 (2002). <https://www.funcionpublica.gov.co/eva/gestornormativo/norma.php?i=7260>.
- . Ley 1819 de 2016 por medio de la cual se adopta una reforma tributaria estructural, se fortalecen los mecanismos para la lucha contra la evasión y la elusión fiscal, y se dictan otras disposiciones., Pub. L. No. Año CLII No. 50.101 (2016).
- Dom, Roel. "Semi-Autonomous Revenue Authorities in Sub-Saharan Africa: Silver Bullet or White Elephant." *The Journal of Development Studies* 55, no. 7 (2019): 1418-35.
- Dourado, Ana Paula. "The EU Black List of Third-Country Jurisdictions." *Intertax* 46, no. 3 (2018): 178-80.
- Drezner, Daniel W. *All Politics Is Global*. Princeton: Princeton University Press, 2008. <https://doi.org/10.1515/9781400828630>.
- . "Globalization and Policy Convergence." *International Studies Review* 3, no. 1 (2001): 53-78.
- Durst, Michael C. *Taxing Multinational Business in Lower-Income Countries: Economics, Politics and Social Responsibility*. Brighton: Institute of Development Studies, 2019.

- Dutia, Vrajesh, and Eric Lesprit. "Differences in Interpretation in Applying BEPS Changes." *International Tax Review*, September 27, 2022. <https://www.internationaltaxreview.com/article/2aobwat35hobzltztoopxxc/sponsored/differences-in-interpretation-in-applying-beps-changes>.
- Dyreg, Scott D, Michelle Hanlon, and Edward L Maydew. "The Effects of Executives on Corporate Tax Avoidance." *The Accounting Review* 85, no. 4 (2010): 1163-89.
- Echavarría, Juan José, and George R Zodrow. "Foreign Direct Investment and Tax Structure in Colombia." *Washington: Banco Interamericano de Desarrollo*, 2003.
- Elschner, Christina, Inga Hardeck, and Marcel Max. "Lobbying on the BEPS Project? Assessing the Influence of Different Interest Groups," 2017.
- . "Lobbying on the BEPS Project? Assessing the Influence of Different Interest Groups," 2017.
- Emuwa, Theophilus, and Jibrin Dasun. "Nigeria Corporate Tax 2021 – Law and Practice." Practice Guides. Chambers and Partners, 2021. <https://practiceguides.chambers.com/practice-guides/comparison/625/6585/10201-10206-10216-10222-10230-10238-10246-10248-10250>.
- Escribano, Eva. "Alternative Approaches to Address the (Yet to Be Defined) Treaty Shopping Phenomenon." *Intertax* 47, no. 11 (2019): 938-49.
- European Commission. Commission Recommendation of 6 December 2012 on aggressive tax planning, 2012/772/EU § (2012). <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32012H0772>.
- . "COMMISSION RECOMMENDATION Regarding Measures Intended to Encourage Third Countries to Apply Minimum Standards of Good Governance in Tax Matters," 2012. [https://ec.europa.eu/transparency/documents-register/api/files/C\(2012\)8805_0/de00000001029259?rendition=false](https://ec.europa.eu/transparency/documents-register/api/files/C(2012)8805_0/de00000001029259?rendition=false).
- . "Communication from the Commission to the European Parliament and the Council on an External Strategy for Effective Taxation," 2016.
- . "EU Whoiswho. Direct Taxation, Tax Coordination, Economic Analysis and Evaluation (TAXUD.D)," 2022. https://op.europa.eu/en/web/who-is-who/organization/-/organization/TAXUD/COM_CRF_230361.
- . "Proposal for a COUNCIL DIRECTIVE on a Common Consolidated Corporate Tax Base (CCCTB)," 2016. <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM:2016:0683:FIN>.
- . "Scoreboard of Indicators: Methodology," 2016. https://ec.europa.eu/taxation_customs/sites/taxation/files/2016-09-15_scoreboard-methodology_en.pdf.
- European Commission and DG XV – Internal Market and Financial Services. "Report of the Committee of Independent Experts on Company Taxation." Publications Office, 1992. <https://op.europa.eu/en/publication-detail/-/publication/0044caf0-58ff-4be6-bc06-be2af6610870>.
- European Commission, Directorate-General for International Cooperation and Development, G Pointe, A Charlet, and C Silberztein. *Prix de Transfert: Étude Sur La Faisabilité de l'introduction de Régimes de Protection Dans Les Pays de La CEDEAO: Résultats et Analyse Des Questionnaires Envoyés Aux Gouvernements, Aux Entreprises et à La Société Civile*. Publications Office, 2017. <https://doi.org/10.2841/359562>.
- European Commission, Institute for Advanced Studies, CPB, and DONDNA. "Aggressive Tax Planning Indicators." Taxation Papers. European Commission, 2017.

- European Parliament. "Reforming the EU List of Tax Havens: European Parliament Resolution of 21 January 2021 on Reforming the EU List of Tax Havens (2020/2863(RSP))," 2021. https://www.europarl.europa.eu/doceo/document/TA-9-2021-0022_EN.html.
- European Parliamentary Research Service. "Number of Staff by Directorate-General," 2021. https://epthinktank.eu/2021/02/09/european-commission-facts-and-figures-2/number_staff/.
- EY. "Worldwide Corporate Tax Guides," 2021 2004. https://www.ey.com/en_gl/tax-guides/tax-guide-library-archive.
- Ezenagu, Alexander. "Safe Harbour Regimes in Transfer Pricing: An African Perspective," 2019.
- Faccio, Tommaso, and Valpy Fitzgerald. "Sharing the Corporate Tax Base: Equitable Taxing of Multinationals and the Choice of Formulary Apportionment." *Transnational Corporations* 25, no. 2 (2018): 67-90.
- Falkner, Gerda, Miriam Hartlapp, Simone Leiber, and Oliver Treib. "Non-Compliance with EU Directives in the Member States: Opposition through the Backdoor?" *West European Politics* 27, no. 3 (2004): 452-73.
- Faulhaber, Lilian V. "The Luxembourg Effect: Patent Boxes and the Limits of International Cooperation." *Minn. L. Rev.* 101 (2016): 1641.
- Faye, Ayoba. "408,6 Milliards FCFA Gagnés Par Barrick Gold: Birahime Seck Exige Du Gouvernement Que La Société Paie Les 120 Milliards Taxes Dus à La DGID." *PressAfrik* (blog), May 10, 2022. https://www.pressafrik.com/4086-milliards-FCFA-gagnes-par-Barrick-Gold-Birahime-Seck-exige-du-gouvernement-que-la-societe-paie-les-120-milliards_a247881.html.
- Federal Military Government of Nigeria. Companies Income Tax Decree, 1979, Pub. L. No. 28 (1979). <https://gazettes.africa/archive/ng/1979/ng-government-gazette-supplement-dated-1979-07-19-no-33-part-a.pdf>.
- Federal Ministry of Finance (Nigeria). "National Tax Policy," 2017. <https://www.firs.gov.ng/wp-content/uploads/2021/01/National-Tax-Policy-Revised-2017.pdf>.
- Filani, Yetunde, and Edidiong Umoh. "Capital Gains Tax On Disposal Of Shares: Possible Consequences On Foreign Direct Investments In Nigeria." *Mondaq* (blog), July 18, 2022. <https://www.mondaq.com/nigeria/capital-gains-tax/1213028/capital-gains-tax-on-disposal-of-shares-possible-consequences-on-foreign-direct-investments-in-nigeria>.
- Financial Post. "Barrick Refers Senegalese Tax Dispute to Arbitration." *Financial Post*, May 1, 2021. <https://financialpost.com/globe-newswire/barrick-refers-senegalese-tax-dispute-to-arbitration>.
- Financial Services Commission (Mauritius). "Global Business Statistics: Value of Investment 2012-2022," 2022. <https://www.fscmauritius.org/en/statistics/statistics/global-business>.
- Finley, Ryan, and Michael Smith. "Article 12B Doesn't Create a New Taxing Right, U.N. Official Says." *Tax Notes Today International*, 2021.
- FIRS. "Guidelines on Mutual Administrative Procedure (MAP) in Nigeria," 2019. <https://www.firs.gov.ng/wp-content/uploads/2021/01/FIRS-guidelines-on-the-mutual-agreement-procedure-in-Nigeria.pdf>.
- . "Income Tax (Transfer Pricing) Regulations, 2018." Federal Republic of Nigeria Official Gazette, 2018. <https://web.archive.org/web/20220203080824/https://www.firs.gov.ng/wp-content/uploads/2021/06/Official-Gazette-of-TP-Regulations-2018.pdf>.

- . “Income Tax (Transfer Pricing) Regulations, No. 1, 2012.” Federal Republic of Nigeria Official Gazette, 2012. <https://taxaide.com.ng/files/Nigeria%20Transfer%20Pricing%20Regulations%202012.pdf>.
- . “Information Circular on the Claim of Tax Treaties Benefits and Commonwealth Tax Relief in Nigeria,” May 11, 2022. https://pwcnigeria.typepad.com/files/firs-circular-on-claim-of-tax-treaty-benefits_revised.pdf.
- . “Information Circular on the Claim of Tax Treaties Benefits in Nigeria,” 2019. <https://www.firs.gov.ng/wp-content/uploads/2021/07/INFORMATION-CIRCULAR-ON-THE-CLAIM-OF-TAX-TREATIES-BENEFITS-IN-NIGERIA.pdf>.
- Fowler, Naomi. “Will the EU Really Blacklist the United States?” *Tax Justice Network Blog* (blog), June 11, 2018. <https://www.taxjustice.net/2018/06/11/will-the-eu-really-blacklist-the-united-states/>.
- Freedman, Judith. “The UK General Anti-Avoidance Rule: Transplants and Lessons.” *Bulletin for International Taxation* 73, no. 6/7 (2019): 332-38.
- Fuest, Clemens, Shafik Hebous, and Nadine Riedel. “International Debt Shifting and Multinational Firms in Developing Economies.” *Economics Letters* 113, no. 2 (2011): 135-38.
- Fundación de Estudios Bursátiles y Financieros. “Presente y Futuro En El Régimen de Las ETVE.” *Economía* 3, April 20, 2016. <https://economia3.com/2016/04/20/71939-presente-y-futuro-en-el-regimen-de-las-etve/>.
- Fung, Sissie. “The Questionable Legitimacy of the OECD/G20 BEPS Project.” *Erasmus L. Rev.* 10 (2017): 76.
- G-24 Working Group on tax policy and international tax cooperation. “Proposal for Addressing Tax Challenges Arising from Digitalisation,” January 17, 2019. https://www.g24.org/g-24_proposal_for_taxation_of_digital_economy_jan17_special_session_2/.
- Gaceta del Congreso. Proyecto de Ley Número 178 de 2016 Cámara por medio de la cual se adopta una Reforma Tributaria Estructural, se fortalecen los mecanismos para la lucha contra la evasión y la elusión fiscal, y se dictan otras disposiciones., 894 § (2016). <http://svrpubindc.imprenta.gov.co/senado/>.
- Gaertner, Fabio B. “CEO After-tax Compensation Incentives and Corporate Tax Avoidance.” *Contemporary Accounting Research* 31, no. 4 (2014): 1077-1102.
- Galán, Alexis, and Ricardo García Antón. “Principal Purpose Test and Customary International Law: A Note of Caution.” *World Tax Journal* 14, no. 4 (2022).
- Gallien, Max, Mike Rogan, and Vanessa Van den Boogaard. “The World Bank and IMF Are Using Flawed Logic in Their Quest to Do Away with the Informal Sector.” *ICTD* (blog), 2021. <https://www.ictd.ac/blog/world-bank-imf-flawed-logic-informal-sector-tax/>.
- Ganghof, Steffen, and Philipp Genschel. “Taxation and Democracy in the EU.” *Journal of European Public Policy* 15, no. 1 (2008): 58-77.
- Garcia-Bernardo, Javier, Jan Fichtner, Frank W. Takes, and Eelke M. Heemskerk. “Uncovering Offshore Financial Centers: Conduits and Sinks in the Global Corporate Ownership Network.” *Scientific Reports* 7, no. 1 (December 2017). <https://doi.org/10.1038/s41598-017-06322-9>.
- Genschel, Philipp, and Thomas Rixen. “Settling and Unsettling the Transnational Legal Order of International Taxation.” In *Transnational Legal Orders*, edited by Terence C. Halliday and Gregory Shaffer, 154-83. New York: Cambridge University Press, 2015.
- Genschel, Philipp, and Peter Schwarz. “Tax Competition: A Literature Review.” *Socio-Economic Review* 9, no. 2 (2011): 339-70.

- Gerritsen, Roelof, and Ivo Kuipers. "The Post-BEPS Advantages of the Netherlands." *Int'l Tax Rev.* 28 (2017): 30-31.
- Goel, Shilpa. "India's Advance Pricing Agreement Program: Room for Reform." *Kluwer International Tax Blog* (blog), December 24, 2018. <http://kluwertaxblog.com/2018/12/24/indias-advance-pricing-agreement-program-room-for-reform/>.
- Gómez Serrano, Carlos Pérez, Enrique Bolado Muñoz, and Isaác Gonzalo Arias Esteban. "Cocktail of Measures for the Control of Harmful Transfer Pricing Manipulation, Focused within the Context of Low Income and Developing Countries." CIAT, 2019.
- Goodley, Simon, and Dan Milmo. "Dutch Masters of Tax Avoidance." *Guardian*, October 19, 2011. <https://www.theguardian.com/business/2011/oct/19/tax-avoidance-in-netherlands-becomes-focus-of-campaigners>.
- Goodman, Ryan, and Derek Jinks. *Socializing States: Promoting Human Rights through International Law*. Cary: Oxford University Press, 2013. <https://doi.org/10.1093/acprof:oso/9780199300990.001.0001>.
- Gopalan, Sasidaran, and Ramkishan S. Rajan. "India's FDI Flows: Trying to Make Sense of the Numbers." Alerts on Emerging Policy Challenges. UNESCAP Asia Pacific Research and Training Network on Trade, 2010. <https://web.archive.org/web/20160420163417/https://artnet.unescap.org/pub/alert5.pdf>.
- Gordon, Richard K., and Victor Thuronyi. "Tax Legislative Process." In *Tax Law Design and Drafting*, edited by Victor Thuronyi, Vol. 1. International Monetary Fund, 1996.
- Government of India, Department of Revenue. "India-UK Double Taxation Avoidance Agreement (DTAA) – Suspension of Collection of Taxes during Mutual Agreement Procedure," March 19, 2004. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/498364/uk-india-mou-map_-_in_force.pdf.
- Graaf, Arnaud de, and Klaas-Jan Visser. "BEPS: Will the Current Commitments and Peer Review Model Prove Effective?" *EC Tax Review* 27, no. 1 (2018): 36-47.
- Hakelberg, Lukas. *The Hypocritical Hegemon: How the United States Shapes Global Rules against Tax Evasion and Avoidance*. Cornell Studies in Money. Ithaca [New York]: Cornell University Press, 2020.
- Halliday, Terence, and Bruce Carruthers. *Bankrupt: Global Lawmaking and Systemic Financial Crisis*. Stanford University Press, 2009.
- Harris, Peter A. "Chapter V: Neutralizing Effects of Hybrid Mismatch Arrangements." In *United Nations Handbook on Selected Issues in Protecting the Tax Base of Developing Countries*, edited by Alexander Trepelkov, Harry Tonino, Dominika Halka, and United Nations, 215-328, 2017.
- Harvey, William S. "Strategies for Conducting Elite Interviews." *Qualitative Research* 11, no. 4 (2011): 431-41.
- Hearson, Martin. *Imposing Standards: The North-South Dimension to Global Tax Politics*. Cornell Studies in Money. Ithaca [New York]: Cornell University Press, 2021.
- . "Tax Treaties Explorer [Online Database]." International Centre for Tax and Development (ICTD), 2021. <https://www.treaties.tax/>.
- . "The Challenges for Developing Countries in International Tax Justice." *The Journal of Development Studies* 54, no. 10 (2018): 1932-38.
- . "Transnational Expertise and the Expansion of the International Tax Regime: Imposing 'Acceptable' Standards." *Review of International Political Economy*, 2018, 1-25.

- . “UN Transfer Pricing Manual: What Brazil, India and China Do Differently.” *Martin Hearson: Tax, Development and International Relations* (blog), 2013. <https://martinhearsen.net/2013/06/06/un-transfer-pricing-manual-what-brazil-india-and-china-do-differently/>.
- . “What Is the UN Tax Committee for, Anyway?” *Martin Hearson: Tax, Development and International Relations* (blog), May 29, 2014. <https://martinhearsen.net/2014/05/29/what-is-the-un-tax-committee-for-anyway/>.
- Hearson, Martin, Rasmus Corlin Christensen, and Tovony Randriamanalina. “Developing Influence: The Power of ‘the Rest’ in Global Tax Governance.” *Review of International Political Economy*, May 10, 2022, 1-24. <https://doi.org/10.1080/09692290.2022.2039264>.
- Hearson, Martin, and Wilson Prichard. “China’s Challenge to International Tax Rules and the Implications for Global Economic Governance.” *International Affairs* 94, no. 6 (2018): 1287-1307.
- Hearson, Martin, and Todd N. Tucker. “‘An Unacceptable Surrender of Fiscal Sovereignty’: The Neoliberal Turn to International Tax Arbitration.” *Perspectives on Politics*, 2021, 1-16. <https://doi.org/10.1017/S1537592721000967>.
- Hebous, Shafik, and Niels Johannesen. “At Your Service! The Role of Tax Havens in International Trade with Services.” *European Economic Review* 135 (2021): 103737.
- Heitmüller, Frederik, and Irma Mosquera. “Special Economic Zones Facing the Challenges of International Taxation: BEPS Action 5, EU Code of Conduct, and the Future.” *Journal of International Economic Law* 24, no. 2 (April 22, 2021): 473-90. <https://doi.org/10.1093/jiel/jgab019>.
- Hohmann, Antonia, Valeria Merlo, and Nadine Riedel. “Multilateral Tax Treaty Revision to Combat Tax Avoidance: On the Merits and Limits of BEPS’s Multilateral Instrument.” Research School of International Taxation Working Paper, 2023. <https://www.rsit-uni-tuebingen.de/app/download/12251729597/RSIT-WP-10-22.pdf?t=1678447501>.
- Hong, Qing, and Michael Smart. “In Praise of Tax Havens: International Tax Planning and Foreign Direct Investment.” *European Economic Review* 54, no. 1 (2010): 82-95.
- Hongler, Peter. *Justice in International Tax Law – A Normative Review of the International Tax Regime*. Amsterdam: IBFD, 2019.
- Huang, Huichi, and Wei Zhang. “Financial Expertise and Corporate Tax Avoidance.” *Asia-Pacific Journal of Accounting & Economics* 27, no. 3 (2020): 312-26.
- Hurd, Ian. “The Case against International Cooperation.” *International Theory*, 2020, 1-22. <https://doi.org/10.1017/S1752971920000470>.
- IGF, and OECD. “Limiting the Impact of Excessive Interest Deductions on Mining Revenues. Consultation Draft,” 2021. <https://www.oecd.org/tax/beps/limiting-excessive-interest-deductions-discussion-draft.pdf>.
- IMF. “Coordinated Direct Investment Statistics,” 2022. <https://data.imf.org/regular.aspx?key=61227424>.
- . “Corporate Taxation in the Global Economy.” IMF Policy Paper. Washington D.C.: IMF, 2019. <https://www.imf.org/~media/Files/Publications/PP/2019/PPEA2019007.ashx>.
- Income Tax Act, 1961. Accessed November 11, 2019. <https://www.incometaxindia.gov.in/pages/acts/income-tax-act.aspx>.
- Income Tax Department. Clarification regarding taxation of income from dividends and capital gains under the Indo-Mauritius Double Tax Avoidance Convention (DTAC), 789 Circular § (2000). <https://www.incometaxindia.gov.in/Communications/Circular/91011000000000483.htm>.

- ION News. "ActionAid Warns Nigeria That Mauritius Tax Treaty Could 'Hurt' Economy." *ION News*, March 14, 2014.
- Irish, Charles R. "Tax Havens." *Vand. J. Transnat'l L.* 15 (1982): 449.
- . "Transfer Pricing Abuses and Less Developed Countries." *The University of Miami Inter-American Law Review*, 1986, 83-136.
- Jain, Tarun. "How Vodafone International Has Overruled Azadi Bachao Andolan Decision." *Current Tax Reporter (Articles)* 250, no. 8 (2012): 126-40.
- Jaiswal, Suraj. "Foreign Direct Investment in India and Role of Tax Havens." CBGA, 2017. <http://www.cbgaindia.org/study-report/foreign-direct-investment-india-role-tax-havens/>.
- Janský, Petr, and Marek Šedivý. "Estimating the Revenue Costs of Tax Treaties in Developing Countries." *The World Economy* 42, no. 6 (2019): 1828-49.
- Jeppesen, Matilde. "What We Hoped for and What We Achieved: Tax Performance of Semi-Autonomous Revenue Authorities in Sub-Saharan Africa." *Public Administration and Development* n/a, no. n/a (June 4, 2021). <https://doi.org/10.1002/pad.1952>.
- Jiménez, Adolfo J Martín. "Las Entidades de Tenencia de Valores Extranjeros Como Instrumento de Planificación Fiscal." *Revista Técnica Tributaria*, no. 67 (2004): 71-106.
- Jindal, Hari Om, and Suchint Majmudar. "India." IFA Cahiers 2017 – Volume 102B: The Future of Transfer Pricing. IFA, 2017.
- Johannessen, Niels, Thomas Tørsløv, and Ludvig Wier. "Are Less Developed Countries More Exposed to Multinational Tax Avoidance? Method and Evidence from Micro-Data." *The World Bank Economic Review* 34, no. 3 (2020): 790-809.
- Jones, Emily. *The Political Economy of Bank Regulation in Developing Countries*. Oxford: Oxford University Press USA – OSO, 2020.
- Kanagaretnam, Kiridaran, Jimmy Lee, Chee Yeow Lim, and Gerald Lobo. "Societal Trust and Corporate Tax Avoidance." *Review of Accounting Studies* 23 (2018): 1588-1628.
- Keen, Michael. "Competition, Coordination and Avoidance in International Taxation." *Bulletin for International Taxation* 72, no. 4/5 (2018): 220-25.
- Kelley, Judith. "International Actors on the Domestic Scene: Membership Conditionality and Socialization by International Institutions." *International Organization* 58, no. 3 (2004): 425-57.
- Kingma, Sieb. *Inclusive Global Tax Governance in the Post-BEPS Era*. Doctoral Series 56. Amsterdam: IBFD, 2020.
- Kjærsgaard, Louise Fjord. "Allocation of the Taxing Right to Payments for Cloud Computing-as-a-Service." *World Tax Journal* 11, no. 3 (2019): 379-423.
- Kleinbard, Edward D. "Stateless Income." *Fla. Tax Rev.* 11 (2011): 699.
- . "Through a Latte, Darkly: Starbucks's Stateless Income Planning." *Tax Notes*, 2013, 1515-35.
- Knill, Christoph, and Dirk Lehmkuhl. "The National Impact of European Union Regulatory Policy: Three Europeanization Mechanisms." *European Journal of Political Research* 41, no. 2 (2002): 255-80.
- Knobel, Andres, and Alex Cobham. "Country-by-Country Reporting: How Restricted Access Exacerbates Global Inequalities in Taxing Rights," 2016. https://financialtransparency.org/wp-content/uploads/2016/12/TNJ_Access-toCBCRreport.pdf.
- Kotha, Ashrita Prasad. "The Mauritius Route: The Indian Response." *Louis ULJ* 62 (2017): 203.

- Koutsouva, Alexandra. "The European Union's List of Non-Cooperative Jurisdictions for Tax Purposes." *EC Tax Review* 29, no. 4 (2020).
- KPMG. "Corporate Tax Rates Table," 2022. <https://home.kpmg/xx/en/home/services/tax/tax-tools-and-resources/tax-rates-online/corporate-tax-rates-table.html>.
- . "India and Mauritius Sign a Protocol Amending the India-Mauritius Tax Treaty," 2016. <http://www.in.kpmg.com/taxflashnews/KPMG-Flash-News-Protocol-amending-the-India-Mauritius-tax-treaty-3.pdf>.
- Kumar, Ajay. "Incoherence in Applying International Tax Law: Hemorrhaging Development." *Indian Journal of International Law* 56, no. 1 (2016): 59-80.
- Kumar, Pritin, Vishal Palwe, and Heta Jhaveri. "Treaty Shopping and BEPS Action 6: An Indian Perspective." *Int'l Tax Rev.* 27 (2016): 22.
- Kuzniacki, Blazej, Alessandro Turina, Thomas Dubut, Addy Mazz, Natalia Quiñones, Luís Eduardo Schoueri, Craig West, Pasquale Pistone, and Frederik Zimmer. "Preventing Tax Arbitrage via Hybrid Mismatches: BEPS Action 2 and Developing Countries." *WU International Taxation Research Paper Series*, no. 2017-03 (2017).
- Langerock, Johan. "Off the Hook: How the EU Is about to Whitewash the World's Worst Tax Havens." Oxfam, 2019. <https://oxfamilibrary.openrepository.com/bitstream/handle/10546/620625/bn-off-the-hook-eu-tax-havens-070319-en.pdf>.
- Lankhorst, Paul, and Harmen van Dam. "Post-BEPS Tax Advisory and Tax Structuring from a Tax Practitioner's View." *Erasmus L. Rev.* 10 (2017): 60.
- League of Nations Fiscal Committee. "London and Mexico Double Tax Conventions. Commentary and Text," 1946. https://biblio-archiv.unog.ch/Dateien/CouncilMSD/C-88-M-88-1946-II-A_EN.pdf.
- Lejour, Arjan, Jan Möhlmann, and Maarten van 't Riet. "The Immeasurable Tax Gains by Dutch Shell Companies." *International Tax and Public Finance*, April 3, 2021. <https://doi.org/10.1007/s10797-021-09669-y>.
- Lenaerts, Koen. "The Concept of 'Abuse of Law' in the Case Law of the European Court of Justice on Direct Taxation." *Maastricht Journal of European and Comparative Law* 22, no. 3 (2015): 329-51.
- Lesage, Dries, and Yusuf Kaçar. "Tax Justice through Country-by-Country Reporting." *Tax Justice and the Political Economy of Global Capitalism, 1945 to the Present* 262 (2013).
- Lips, Wouter. "Great Powers in Global Tax Governance: A Comparison of the US Role in the CRS and BEPS." *Globalizations*, 2018, 1-16.
- Londoño-Vélez, Juliana, and Javier Ávila-Mahecha. "Can Wealth Taxation Work in Developing Countries? Quasi-Experimental Evidence from Colombia." *Working Paper*, 2018. <https://sites.google.com/site/julianalondonovelez/research>.
- Lounana, Kevin. "Les Prix de Transfert En Afrique, Si Loin et Si Proches Du Manuel ONU: L'exemple de La Côte d'Ivoire." *LEXplicité* (blog), 2022. <https://www.lexplicité.fr/les-prix-de-transfert-en-afrique-si-loin-et-si-proches-du-manuel-onu-lexemple-de-la-cote-divoire/>.
- Mansour, Mario, and Gregoire Rota-Graziosi. "Tax Coordination, Tax Competition, and Revenue Mobilization in the West African Economic and Monetary Union." IMF Working Paper. Washington D.C.: International Monetary Fund, 2013.
- Mansour, Mario, and Artur Świsłak. "Tax Competition and Coordination in Extractive Industries." In *International Taxation and the Extractive Industries*, edited by Philip Daniel and Victor Thuronyi, 332-57. London: Routledge, 2017.

- Margalioth, Yotam. "Tax Competition, Foreign Direct Investments and Growth: Using the Tax System to Promote Developing Countries." *Va. Tax Rev.* 23 (2003): 161.
- Marian, Omri. "The State Administration of International Tax Avoidance." *Harv. Bus. L. Rev.* 7 (2017): 1.
- . "Unilateral Responses to Tax Treaty Abuse: A Functional Approach." *Brook. J. Int'l L.* 41 (2015): 1157.
- Mason, Ruth. "A Wrench in the GLOBE's Diabolical Machinery." *Tax Notes International* 107 (2022).
- Mazansky, Ernest. "Abolition of 'Loop Structures' in South Africa Makes for Easier International Planning." *Bulletin for International Taxation* 75, no. 3 (2021): 137-41.
- Medina Rojas, Andrea, and José Alejandro Mejía Giraldo. "Colombia." IFA Cahiers 2017 – Volume 102B: The Future of Transfer Pricing. IFA, 2017.
- "Memorandum of Understanding Regarding Deferment of Assessment and/or Suspension of Collection of Taxes During Mutual Agreement Procedure." IRS, 2002. https://www.irs.gov/pub/irs-utl/final_mou_corssreferencing_press_release.pdf.
- Meyer, John W., John Boli, George M. Thomas, and Francisco O. Ramirez. "World Society and the Nation-State." *American Journal of Sociology* 103, no. 1 (1997): 144-81.
- Meyer-Nandi, Sathi. "Preventing Tax Treaty Abuse—a Toolbox with Preventive Measures for Ghana, South Africa, and Nigeria," 2018.
- Michielse, Geerten M.M. "Mongolia: Technical Assistance Report—Safeguarding Domestic Revenue—A Mongolian DTA Model." IMF Country Report. Washington D.C.: International Monetary Fund, 2012. https://www.imf.org/-/media/Websites/IMF/imported-full-text-pdf/external/pubs/ft/scr/2012/_cr12306.ashx.
- Ministerio de Industria, Comercio y Turismo (Spain). "DataInVex Estadísticas de Inversión Española En El Exterior," 2022. http://datainvex.comercio.es/principal_invex.aspx.
- Ministry of Finance. "Black Money." White Paper. New Delhi, 2012. http://www.prsindia.org/uploads/media/White%20Paper%20Black%20Money/WhitePaper_BackMoney2012.pdf.
- . "Memorandum Finance Bill, 2001. Provisions Relating to Direct Taxes," 2001. https://www.indiabudget.gov.in/budget_archive/ub2001-02/mem/mem1.pdf.
- Ministry of Finance, Budget, and National Planning. Companies Income Tax Act (Significant Economic Presence Order), 2020 (2020). <https://www.firs.gov.ng/wp-content/uploads/2021/07/significant-economic-presence-order-2020.pdf>.
- Monkam, Nara, Gamal Ibrahim, William Davis, and Christian von Haldenwang. "Tax Transparency and Exchange of Information (EOI): Priorities for Africa," T20 Policy Paper, 2018. <https://t20argentina.org/wp-content/uploads/2018/07/TF5-5.2-Taxation.pdf>.
- Montoya, Lisbeth E Bonilla. "Análisis de Las Acciones BEPS, Su Aplicación En Colombia y Su Inclusión al Sistema Tributario." *Revista Instituto Colombiano de Derecho Tributario* 76 (2017): 157-98.
- Mosquera Valderrama, Irma Johanna. "BEPS Principal Purpose Test and Customary International Law." *Leiden Journal of International Law*, 2020, 1-22.
- . "Legitimacy and the Making of International Tax Law: The Challenges of Multilateralism." *World Tax Journal* 7 (2015): 23.
- . "Legitimacy and the Making of International Tax Law: The Challenges of Multilateralism." *World Tax Journal* 7 (2015): 23.

- . “Output Legitimacy Deficits and the Inclusive Framework of the OECD/G20 Base Erosion and Profit Shifting Initiative.” *Bulletin for International Taxation* 72, no. 3 (2018).
- . “The EU Standard of Good Governance in Tax Matters for Third (Non-EU) Countries.” *Intertax* 47, no. 5 (2019): 454-67.
- . “The OECD-BEPS Measures to Deal with Aggressive Tax Planning in South America and Sub-Saharan Africa: The Challenges Ahead.” *Intertax* 43, no. 10 (2015).
- National Office for Technology Acquisition and Promotion. “Requirements for the Registration of Technology Transfer Agreements,” 2019. <https://web.archive.org/web/20190117041157/http://notap.gov.ng/content/requirements-registration-technology-transfer-agreements>.
- National Treasury (Republic of South Africa). “Explanatory Memorandum on the Taxation Laws Amendment Bill, 2015,” 2015. <https://www.sars.gov.za/lapd-lprep-em-2015-01-explanatory-memorandum-on-the-tla-bill-29-of-2015/>.
- Navarro, Aitor. “Simplification in Transfer Pricing: A Plea for the Enactment of Rebuttable Predetermined Margins and Methods within Developing Countries.” *Fla. Tax Rev.* 22, no. 3 (2019): 755.
- Ndajiwo, Mustapha. “The Taxation of the Digitalised Economy: An African Study.” ICTD Working Paper, 2020. https://opendocs.ids.ac.uk/opendocs/bitstream/handle/20.500.12413/15427/ICTD_WP107.pdf.
- Neidle, Dan. “Pointless Taxes That Should Be Abolished #3: Withholding Tax.” *Tax Policy Associates* (blog), July 20, 2023. <https://www.taxpolicy.org.uk/2023/07/20/wh/#comments>.
- Newman, Abraham, and David Bach. “The European Union as Hardening Agent: Soft Law and the Diffusion of Global Financial Regulation.” *Journal of European Public Policy* 21, no. 3 (2014): 430-52.
- Niang, Badara. “Sénégal: Nouveautés Fiscales et Juridiques de l’année 2022.” *Deloitte* (blog), October 21, 2022. <https://blog.avocats.deloitte.fr/afrique-senegal-panorama-fiscal-et-juridique-2022>.
- . “Tax Us, Do Not Kill Us!” *LinkedIn* (blog), January 2, 2021. <https://fr.linkedin.com/pulse/tax-us-do-kill-badara-niang>.
- Obayemi, Olumide. “Country Note: Taxing The Income Of Digital Non-Resident Companies Under The ‘Significant Economic Presence’ (Sep) Rules In Nigeria.” *Intertax* 49, no. 5 (2021).
- Ocampo, José Antonio. “Calling All Latin American and Caribbean Ministers to Rethink Global Taxation.” *ICTD Blog* (blog), January 18, 2023. <https://www.ictd.ac/blog/calling-all-ministers-rethink-global-taxation/>.
- OECD. “About the Inclusive Framework on BEPS,” 2018. <http://www.oecd.org/tax/beps/beps-about.htm>.
- . “Action 5: Agreement on Modified Nexus Approach for IP Regimes.” Paris: OECD, 2015.
- . *Addressing Base Erosion and Profit Shifting*. Paris: OECD Publishing, 2013. <https://doi.org/10.1787/9789264192744-en>.
- . *Aligning Transfer Pricing Outcomes with Value Creation, Actions 8-10 – 2015 Final Reports*. Paris: OECD Publishing, 2015.
- . “Background Brief. Inclusive Framework on BEPS,” 2018. <http://www.oecd.org/tax/background-brief-inclusive-framework-for-beps-implementation.pdf>.

- . “BEPS Action 6 on Preventing the Granting of Treaty Benefits in Inappropriate Circumstances – Peer Review Documents.” OECD/G20 Base Erosion and Profit Shifting Project. Paris: OECD, 2017. www.oecd.org/tax/beps/beps-action-6-preventing-the-granting-of-treaty-benefits-in-inappropriate-circumstances-peer-review-documents.pdf.
- . “BEPS Action 13 on Country-by-Country Reporting – Guidance on the Appropriate Use of Information Contained in Country-by-Country Reports.” Paris: OECD, 2017. www.oecd.org/tax/beps/beps-action-13-on-country-by-country-reporting-appropriate-use-of-information-in-CbC-reports.pdf.
- . “BEPS Action 13 on Country-By-Country Reporting – Peer Review Documents.” OECD/G20 Base Erosion and Profit Shifting Project. Paris: OECD, 2017.
- , ed. *Corporate Loss Utilisation through Aggressive Tax Planning*. Paris: OECD, 2011. https://www.oecd-ilibrary.org/taxation/corporate-loss-utilisation-through-aggressive-tax-planning_9789264119222-en.
- . *Country-by-Country Reporting – Compilation of 2021 Peer Review*. Paris: OECD Publishing, 2021. <https://doi.org/10.1787/73dc97a6-en>.
- . *Country-by-Country Reporting – Compilation of 2022 Peer Review Reports: Inclusive Framework on BEPS: Action 13*. OECD/G20 Base Erosion and Profit Shifting Project. OECD, 2022. <https://doi.org/10.1787/5ea2ba65-en>.
- . “Country-by-Country Reporting – Compilation of Peer Review Reports (Phase 1): Inclusive Framework on BEPS: Action 13.” OECD, May 23, 2018. <https://doi.org/10.1787/9789264300057-en>.
- . *Country-by-Country Reporting – Compilation of Peer Review Reports (Phase 2): Inclusive Framework on BEPS: Action 13*. OECD/G20 Base Erosion and Profit Shifting Project. OECD, 2019. <https://doi.org/10.1787/f9bf1157-en>.
- . *Country-by-Country Reporting – Compilation of Peer Review Reports (Phase 3): Inclusive Framework on BEPS: Action 13*. OECD/G20 Base Erosion and Profit Shifting Project. OECD, 2020. <https://doi.org/10.1787/fa6d31d7-en>.
- . *Developing a Multilateral Instrument to Modify Bilateral Tax Treaties, Action 15 – 2015 Final Report*. Paris: OECD Publishing, 2015.
- . “Developing Countries and the OECD/G20 Inclusive Framework on BEPS.” OECD Report for the G20 Finance Ministers and Central Bank Governors. Italy, 2021. <https://www.oecd.org/tax/beps/developing-countries-and-the-oecd-g20-inclusive-framework-on-beps.pdf>.
- . “Double Taxation Conventions and the Use of Conduit Companies.” OECD, 1986.
- . *Examen Multidimensionnel Du Sénégal*. OECD, 2017. <https://doi.org/10.1787/9789264287082-fr>.
- . “FDI Positions by Partner Country BMD4,” 2022. https://stats.oecd.org/Index.aspx?DataSetCode=FDI_POS_CTRY.
- . *Harmful Tax Competition: An Emerging Global Issue*. Paris: Organisation for Economic Co-operation and Development, 1998. <http://public.eblib.com/choice/publicfullrecord.aspx?p=4962005>.
- . “Hybrid Mismatch Arrangements: Tax Policy and Compliance Issues.” Paris: OECD, 2012. <https://www.oecd.org/ctp/aggressive/hybrid-mismatch-arrangements-tax-policy-and-compliance-issues.pdf>.
- . *Limiting Base Erosion Involving Interest Deductions and Other Financial Payments, Action 4 – 2016 Update*. Paris: OECD, 2016. <https://doi.org/10.1787/9789264268333-en>.
- . “Making Dispute Resolution Mechanisms More Effective, Action 14 – 2015 Final Report.” Base Erosion and Profit Shifting. Paris: OECD Publishing, 2015.

- . *Making Dispute Resolution More Effective – MAP Peer Review Report, India (Stage 1): Inclusive Framework on BEPS: Action 14*. OECD/G20 Base Erosion and Profit Shifting Project. OECD, 2019. <https://doi.org/10.1787/c66636e8-en>.
- . *Making Dispute Resolution More Effective – MAP Peer Review Report, India (Stage 1): Inclusive Framework on BEPS: Action 14*. OECD/G20 Base Erosion and Profit Shifting Project. OECD, 2019. <https://doi.org/10.1787/c66636e8-en>.
- . “Manual On Effective Mutual Agreement Procedures (MEMAP).” OECD, 2007. <https://www.oecd.org/ctp/38061910.pdf>.
- . “MAP Peer Review Report – Best Practices – Colombia 2021.” Inclusive Framework on BEPS: Action 14 Making Dispute Resolution More Effective, 2021. <https://www.oecd.org/tax/beps/beps-action-14-peer-review-best-practices-colombia-2021.pdf>.
- . Model Tax Convention on Income and on Capital 1977 (1977).
- . Model Tax Convention on Income and on Capital: condensed version 2017. (2017). http://dx.doi.org/10.1787/mtc_cond-2017-en.
- . Model Tax Convention on Income and on Capital: Full Version (as it read on 21 November 2017) (2017). <https://doi.org/10.1787/g2g972ee-en>.
- . “Mutual Agreement Procedure Statistics,” 2022. <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics.htm>.
- . “Nigeria MAP Statistics,” 2020. <https://www.oecd.org/tax/dispute/2020-map-statistics-nigeria.pdf>.
- . *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations*. Paris: OECD Publishing, 1995.
- . *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2022*. OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations. OECD, 2022. <https://doi.org/10.1787/0e655865-en>.
- . “OECD Work on Taxation,” 2021. <https://www.oecd.org/tax/centre-for-tax-policy-and-administration-brochure.pdf>.
- . “OECD/G20 Inclusive Framework on BEPS. Progress Report July 2018 – May 2019,” 2019. <https://www.oecd.org/tax/beps/inclusive-framework-on-beps-progress-report-july-2018-may-2019.pdf>.
- . “OECD/G20 Inclusive Framework on BEPS: Progress Report July 2020 – September 2021,” 2021. <https://www.oecd.org/tax/beps/oecd-g20-inclusive-framework-on-beps-progress-report-july-2020-september-2021.pdf>.
- . *Preventing the Granting of Treaty Benefits in Inappropriate Circumstances, Action 6 – 2015 Final Report*. Paris: OECD Publishing, 2015.
- . “Roadmap for the Accession of Colombia to the OECD Convention (Adopted by Council at Its 1285th Session on 19 September 2013),” 2013. [http://search.oecd.org/officialdocuments/displaydocumentpdf/?cote=c\(2013\)110/final&doclanguage=en](http://search.oecd.org/officialdocuments/displaydocumentpdf/?cote=c(2013)110/final&doclanguage=en).
- . “Standard for Automatic Exchange of Financial Information in Tax Matters. The CRS Implementation Handbook,” 2015. <https://www.oecd.org/tax/exchange-of-tax-information/implementation-handbook-standard-for-automatic-exchange-of-financial-information-in-tax-matters.pdf>.
- . “Statutory Corporate Income Tax Rates,” 2022. https://stats.oecd.org/Index.aspx?DataSetCode=CTS_CIT.
- . “Tackling Aggressive Tax Planning Through Improved Transparency and Disclosure. Report on Disclosure Initiatives.” OECD Publishing, 2011. <https://www.oecd.org/ctp/exchange-of-tax-information/48322860.pdf>.
- . “Tax Challenges Arising from Digitalisation – Report on Pillar Two Blueprint.” OECD, 2020. <https://doi.org/10.1787/abb4c3d1-en>.

- . *Transfer Pricing and Multinational Enterprises*. Paris: OECD Publishing, 1979. https://www.oecd-ilibrary.org/finance-and-investment/transfer-pricing-and-multinational-enterprises_9789264167773-en.
- . *Transfer Pricing Documentation and Country-by-Country Reporting, Action 13 – 2015 Final Report*. OECD/G20 Base Erosion and Profit Shifting Project. OECD Publishing, 2015. http://www.oecd-ilibrary.org/taxation/transfer-pricing-documentation-and-country-by-country-reporting-action-13-2015-final-report_9789264241480-en.
- . “Transfer Pricing Legislation – A Suggested Approach.” OECD, 2011. https://www.oecd.org/ctp/tax-global/3.%20TP_Legislation_Suggested_Aproach.pdf.
- Oei, Shu-Yi. “World Tax Policy in the World Tax Polity? An Event History Analysis of OECD/G20 BEPS Inclusive Framework Membership.” *Yale Journal of International Law* 47 (2022).
- Ogakwu, Ugochukwu Anthony. *Saipem Contracting Nigeria Limited & Others v. Federal Inland Revenue Service & Others* (2018), No. CA/L/436/2014 (Court of Appeal of Nigeria July 10, 2018).
- Oguttu, Annet Wanyana. “A Critique of International Tax Measures and the OECD BEPS Project in Addressing Fair Treaty Allocation of Taxing Rights between Residence and Source Countries: The Case of Tax Base Eroding Interest, Royalties and Service Fees from an African Perspective.” *Stellenbosch Law Review* 29, no. 2 (2018): 314-46.
- . “Resolving Treaty Disputes: The Challenges of Mutual Agreement Procedures with a Special Focus on Issues for Developing Countries in Africa.” *Bulletin for International Taxation* 70, no. 12 (2016): 724-41.
- . “Tax Base Erosion and Profit Shifting in Africa-Part 1: Africa’s Response to the OECD BEPS Action Plan.” *ICTD Working Paper* 54 (2016).
- . “Tax Base Erosion and Profit Shifting in Africa-Part 1: What Should Africa’s Response Be to the OECD BEPS Action Plan?” *Comparative and International Law Journal of Southern Africa* 48, no. 3 (2015): 516-53.
- Okanga, Okanga. “The Single Contract Basis of International Corporate Taxation: A Review of Saipem v Firs.” *The Gravitas Review of Business & Property Law* 9, no. 4 (2018): 33-45.
- Okoro, Jerome. “Nigeria: Finance Act 2019 And The Excess Dividend Tax Rule.” *Mondaq* (blog), March 2, 2020. <https://www.mondaq.com/nigeria/capital-gains-tax/898854/finance-act-2019-and-the-excess-dividend-tax-rule?login=true&debug-domain=.mondaq.com>.
- Oparaji, Chizaram Modline. “Nigeria’s Tax Appeal Tribunal Decides Prime Plastichem Transfer Pricing Case.” *MNE Tax* (blog), 2020. <https://mnetax.com/nigerias-tax-appeal-tribunal-decides-prime-plastichem-transfer-pricing-case-37942#a37942>.
- Ormeño-Pérez, Rodrigo, and Lynne Oats. “Implementing Problematic Tax Regulation: Hysteresis and Bureaucratic Revolutionaries within Tax Administrations.” *The British Accounting Review*, November 2022, 101147. <https://doi.org/10.1016/j.bar.2022.101147>.
- Oufale, Tiwa, and Omolara Olaniyi. “The Safe Harbour Provision in the 2018 TP Regulations: What Can Be Done to Make It Effective?” PwC’s Transfer Pricing Series, 2018. https://www.pwc.com/ng/en/assets/pdf/safe-harbour-provision_tp.pdf.
- Oxfam. *Tax Havens: Releasing the Hidden Billions for Poverty Eradication*. Oxfam, 2000. <https://oxfamlibrary.openrepository.com/bitstream/handle/10546/114611/bp-tax-havens-010600-en.pdf>.

- Oyedele, Taiwo. "Review of Mauritius-Nigeria Double Taxation Treaty." ActionAid, 2012. https://nigeria.actionaid.org/sites/nigeria/files/mauritius-nigeria_double_taxation_treat.pdf.
- Parada, Leopoldo. "Tax Treaty Entitlement and Fiscally Transparent Entities: Improvements or Unnecessary Complications?" In *The Aftermath of BEPS*, edited by Joanna Wheeler, 3-40. Amsterdam: IBFD, 2020.
- Petkova, Kunka, Andrzej Stasio, and Martin Zagler. "On the Relevance of Double Tax Treaties." *International Tax and Public Finance* 27, no. 575-605 (2020). <https://doi.org/10.1007/s10797-019-09570-9>.
- Piantavigna, Paolo. "Tax Abuse and Aggressive Tax Planning in the BEPS Era: How EU Law and the OECD Are Establishing a Unifying Conceptual Framework in International Tax Law, Despite Linguistic Discrepancies." *World Tax Journal* 9, no. 1 (2017): 47-98.
- Picciotto, Sol. "Indeterminacy, Complexity, Technocracy and the Reform of International Corporate Taxation." *Social & Legal Studies*, 2015, 165-84.
- . *International Business Taxation*. London: Weidenfeld & Nicholson, 1992.
- . "International Tax Disputes: Between Supranational Administration and Adjudication." Working Paper. ICTD, 2016. https://opendocs.ids.ac.uk/opendocs/bitstream/handle/123456789/12801/ICTD_WP55.pdf.
- . "Problems of Transfer Pricing and Possibilities for Simplification." ICTD Working Paper. ICTD, 2018. https://opendocs.ids.ac.uk/opendocs/bitstream/handle/123456789/14117/ICTD_WP86.pdf?sequence=1&isAllowed=y.
- . "Technocracy in the Era of Twitter: Between Intergovernmentalism and Supranational Technocratic Politics in Global Tax Governance." *Regulation & Governance*, no. Early View (August 14, 2020).
- Pires de Oliveira, Phelippe Toledo. "Action 14 of the OECD/G20 Base Erosion and Profit Shifting Initiative: Making Dispute Resolution More Effective – Did Action 14 'Piggyback' on the Initiative?" *Bulletin for International Taxation* 71, no. 1 (2016).
- Platform for Collaboration on Tax. "A Toolkit for Addressing Difficulties in Accessing Comparables Data for Transfer Pricing Analyses," 2017. <https://www.tax-platform.org/sites/pct/files/publications/116573-REVISED-PUBLIC-toolkit-on-comparability-and-mineral-pricing.pdf>.
- . "Practical Toolkit to Support the Successful Implementation by Developing Countries of Effective Transfer Pricing Documentation Requirements," January 19, 2021. https://www.tax-platform.org/sites/pct/files/publications/PCT_Toolkit_TP_Documentation.pdf.
- . "The Taxation of Offshore Indirect Transfers— A Toolkit," 2020. https://www.tax-platform.org/sites/pct/files/publications/PCT_Toolkit_The_Taxation_of_Offshore_Indirect_Transfers.pdf.
- . "Toolkit on Tax Treaty Negotiations," 2021. <https://www.tax-platform.org/sites/pct/files/publications/The%20Toolkit%20on%20Tax%20Treaty%20Negotiations%20Toolkit%20-%20Updated%20in%20May%202022.pdf>.
- Plümper, Thomas, Vera E Troeger, and Hannes Winner. "Why Is There No Race to the Bottom in Capital Taxation?" *International Studies Quarterly* 53, no. 3 (2009): 761-86.
- Popa, Oana. "An Overview of ATAD Implementation in EU Member States." *European Taxation* 59, no. 2/3 (2019).
- Portafolio. "Entérese Cuáles Son Los Servicios Digitales Que Pagarán Impuestos." *Portafolio*, November 6, 2022. <https://www.portafolio.co/economia/reforma-tributaria/enterese-cuales-son-los-servicios-digitales-que-pagaran-impuestos-573708>.

- Pouye, Elimane. "«Relation Fiscale» Avec Le Grand-Duché de Luxembourg, Une Liaison Dangereuse !" *Le Quotidien*, February 4, 2018. <https://lequotidien.sn/relation-fiscale-avec-le-grand-duche-de-luxembourg-une-liaison-dangereuse/>.
- "Protocol Amending the Convention Between the Government of Mauritius and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital Gains, and for the Encouragement of Mutual Trade and Investment, Signed at Port Louis on 24th August 1982," May 10, 2016. <https://www.mra.mu/download/GN156of2016-DTCIndiaAmendmentReg2016.pdf>.
- Quiñones, Natalia. "Colombia." In *Implementing Key BEPS Actions: Where Do We Stand?*, edited by Michael Lang, Jeffrey Owens, Pasquale Pistone, Alexander Rust, Josef Schuch, and Claus Staringer, 2019.
- Radaelli, Claudio M. "Game Theory and Institutional Entrepreneurship: Transfer Pricing and the Search for Coordination International Tax Policy." *Policy Studies Journal* 26, no. 4 (1998): 603-19.
- Radcliffe, Vaughan S, Crawford Spence, Mitchell Stein, and Brett Wilkinson. "Professional Repositioning during Times of Institutional Change: The Case of Tax Practitioners and Changing Moral Boundaries." *Accounting, Organizations and Society* 66 (2018): 45-59.
- Ranjan, Prabhash. "India Needs Parliamentary Supervision of Trade Pacts." *The Indian Express*, May 24, 2022. <https://indianexpress.com/article/opinion/columns/india-needs-parliamentary-supervision-of-trade-pacts-7932520/>.
- Raustiala, Kal. "Compliance & (and) Effectiveness in International Regulatory Cooperation." *Case W. Res. J. Int'l L.* 32 (2000): 387.
- Raustiala, Kal, and David G Victor. "The Regime Complex for Plant Genetic Resources." *International Organization*, 2004, 277-309.
- "Re: Advance Ruling No. P-9 Of ... vs Unknown on 22 December, 1995. 1996 220 ITR 377 AAR," 1995. <https://indiankanoon.org/doc/1686965/>.
- Readhead, Alexandra. "Toolkit for Transfer Pricing Risk Assessment in the African Mining Industry." African Tax Administration Forum; GIZ, 2017. https://events.ataftax.org/index.php?page=documents&func=view&document_id=13.
- Readhead, Alexandra, and Jacqueline Taquiri. "Protecting the Right to Tax Mining Income: Tax Treaty Practice in Mining Countries – Public Consultation Draft." Intergovernmental Forum on Mining, Minerals, Metals, and Sustainable Development, 2021. <https://www.iisd.org/system/files/2021-08/tax-treaty-mining-countries-draft-final.pdf>.
- République du Sénégal. Code Général des Impôts (loi n° 2012-31 du 31 décembre 2012), 2012-31 § (2012). <http://www.jo.gouv.sn/spip.php?article9554>.
- . Loi n°2019-13 du 8 juillet 2019 portant loi de finances rectificative pour l'année 2019 (2019). <http://www.droit-afrique.com/uploads/Senegal-LF-2019-rectificative.pdf>.
- Ring, Diane M. "When International Tax Agreements Fail at Home: A US Example," 2016.
- Rixen, Thomas. "From Double Tax Avoidance to Tax Competition: Explaining the Institutional Trajectory of International Tax Governance." *Review of International Political Economy* 18, no. 2 (2011): 197-227.
- . "Institutional Reform of Global Tax Governance: A Proposal." In *Global Tax Governance: What Is Wrong and How to Fix It*, edited by Peter Dietsch and Thomas Rixen, 325-50. Colchester: ECPR, 2016.
- Rixen, Thomas, and Brigitte Unger. "Taxation: A Regulatory Multilevel Governance Perspective." *Regulation & Governance*, 2021.

- Robertson, Justin. "India's Offshore Pivot: The Implications of a Tougher Approach towards Mauritius." *Contemporary Politics* 25, no. 2 (2019): 236-54.
- Rocha, Sergio André. "The Other Side of BEPS: 'Imperial Taxation' and 'International Tax Imperialism.'" In *Tax Sovereignty in the BEPS Era*, edited by Sergio André Rocha and Allison Christians. Series on International Taxation, volume 60. Alphen aan den Rijn, The Netherlands: Kluwer Law International B.V, 2017.
- Rodelo Arnedo, Ana María. "La Obligación de Revelar Esquemas de Planeación Fiscal Agresiva o Abusiva En El Ordenamiento Colombiano." *Revista ICDT* 78 (2018): 199-228.
- Rodrik, Dani. "Putting Global Governance in Its Place." *The World Bank Research Observer* 35, no. 1 (2020): 1-18.
- Rosenblatt, Paulo, and Manuel E. Tron. "General Report." IFA Cahiers 2018 – Volume 103A: Anti-Avoidance Measures of General Nature and Scope – GAAR and Other Rules. IFA, 2018.
- Rosenbloom, H David, and Stanley I Langbein. "United States Tax Treaty Policy: An Overview." *Colum. J. Transnat'l L.* 19 (1981): 359.
- Rosenbloom, H David, Noam Noked, and Mohamed Helal. "The Unruly World of Tax: A Proposal for an International Tax Cooperation Forum," Vol. 15, 2014.
- Ruiz, Juan Guillermo. "Carta de Comentarios Del Instituto Colombiano de Derecho Tributario (ICDT) al Proyecto de Ley Número 178 de 2016 Cámara." *Gaceta del Congreso*, 2016.
- Sachit, Jolly. "Transfer Pricing in India: Overview." Thomson Reuters Practical Law, 2017. [https://uk.practicallaw.thomsonreuters.com/w-007-6782?transitionType=Default&contextData=\(sc.Default\)&firstPage=true&bhcp=1](https://uk.practicallaw.thomsonreuters.com/w-007-6782?transitionType=Default&contextData=(sc.Default)&firstPage=true&bhcp=1).
- Saint-Amans, Pascal. Der Kern des Systems ist das Steuerschlupfloch. Interview by Nicolas Heronymus. ZEIT Online, April 8, 2021. <https://www.zeit.de/wirtschaft/unternehmen/2021-04/globale-mindeststeuer-usa-steuer-ermeidung-bekaempfung-oecd-pascal-saint-amans/komplettansicht>.
- . *Paradis Fiscaux: Comment on a Changé Le Cours de l'histoire*. Paris XIXE: Éditions du Seuil, 2023.
- Saint-Amans, Pascal, Achim Pross, and John Peterson. "Special Commentary: Let's Use Balance to Help Make Pillar Two Work." *Bloomberg Tax*, August 19, 2022. <https://news.bloombergtax.com/daily-tax-report/special-commentary-lets-use-balance-to-help-make-pillar-two-work>.
- Sarr, Babacar. "Assessing Revenue Authority Performance in Developing Countries: A Synthetic Control Approach." *International Journal of Public Administration* 39, no. 2 (2016): 146-56.
- Sawyer, Adrian, Kerrie Sadiq, and Bronwyn McCredie, eds. *Tax Design and Administration in a Post-BEPS Era: A Study of Key Reform Measures in 16 Countries*. Fiscal Publications, 2019.
- Seabrooke, Leonard, and Duncan Wigan. "Powering Ideas through Expertise: Professionals in Global Tax Battles." *Journal of European Public Policy* 23, no. 3 (2016): 357-74.
- Sharman, Jason Campbell. *Havens in a Storm*. Cornell University Press, 2011.
- Shay, Stephen E, and Allison Christians. "Assessing BEPS: Origins, Standards, and Responses." *102A Cahiers de Droit Fiscal International: Assessing BEPS: Origins, Standards, and Responses*, 2017.
- Sheppard, Lee A. "De-FANGed International Taxation, Part 3." *Tax Notes International* 104 (2021): 390-96.

- Shin, Mi Jeong. "Why Do Countries Change the Taxation of Foreign-Source Income of Multinational Firms?" *International Political Science Review* 41, no. 2 (2020): 287-302.
- Sumner, Andrew. "Is Foreign Direct Investment Good for the Poor? A Review and Stocktake." *Development in Practice* 15, no. 3-4 (2005): 269-85.
- Swank, Duane. "Tax Policy in an Era of Internationalization: Explaining the Spread of Neoliberalism." *International Organization* 60, no. 4 (2006): 847-82. <https://doi.org/10.1017/S0020818306060280>.
- Syal, Rajeev. "Amazon, Google and Starbucks Accused of Diverting UK Profits." *Guardian*, December 11, 2012. <https://www.theguardian.com/business/2012/nov/12/amazon-google-starbucks-diverting-uk-profits>.
- Tandon, Suranjali. "The Multilateral Legal Instrument: A Developing Country Perspective." Working Paper. New Delhi: National Institute of Public Finance and Policy, 2018.
- Tandon, Suranjali, and Devendra Damle. *An Analysis of Transfer Pricing Disputes in India*. National Institute of Public Finance and Policy, 2019.
- Tanzi, Vito. "Is There a Need for a World Tax Organization?" In *The Economics of Globalization: Policy Perspectives from Public Economics*, edited by Assaf Razin and Efraim Sadka, 173-86. Cambridge: Cambridge University Press, 1999. <https://doi.org/10.1017/CBO9780511619946.010>.
- Tavares, Romero J.S., and Jeffrey Owens. "Global Tax Policy Post-BEPS and the Perils of the Silk Road." In *Asian Voices: BEPS and Beyond*, edited by Yong Sup Sim and Mei-June Soo, 251-84. Amsterdam: IBFD Publications, 2017.
- Tax Foundation. "1980-2021 Corporate Tax Rates Around the World," 2021. <https://taxfoundation.org/corporate-tax-rates-by-country-2021/>.
- Tax Justice Network Africa. "Court Declares the Kenya-Mauritius DTA Unconstitutional," 2019. <http://web.archive.org/web/20190323191021/http://www.taxjusticeafrica.net/en/court-declares-the-kenya-mauritius-dta-unconstitutional/>.
- Tell, Michael. "Interest Limitation Rules in the Post-BEPS Era." *Intertax* 45, no. 11 (2017).
- The BEPS Monitoring Group. "Overall Evaluation of the G20/OECD Base Erosion and Profit Shifting (BEPS) Project," 2015. <https://bepsmonitoringgroup.wordpress.com/2015/10/05/overall-evaluation/>.
- The Davis Tax Committee. "Summary of DTC Report on Action 3: Strengthening Controlled Foreign Company Rules." Davis Tax Committee: Second Interim Report On Base Erosion and Profit Shifting (BEPS) in South Africa, 2017. https://www.taxcom.org.za/docs/New_Folder3/5%20BEPS%20Final%20Report%20-%20Action%203.pdf.
- Tidiane Ba, Cheikh Ahmed. "Le Dispositif Fiscal Sénégalais En Matière de Prix de Transfert." 2019. <https://ataic.org/wp-content/uploads/2019/06/SENEGAL-PRIX-DE-TRANSFERT.pdf>.
- Tiebout, Charles M. "A Pure Theory of Local Expenditures." *Journal of Political Economy* 64, no. 5 (1956): 416-24.
- Tørsløv, Thomas R, Ludvig S Wier, and Gabriel Zucman. "The Missing Profits of Nations." National Bureau of Economic Research, 2020.
- . "The Missing Profits of Nations: 2018 Figures." National Bureau of Economic Research, 2021. <https://missingprofits.world/wp-content/uploads/2020/04/TWZUpdate.pdf>.

- Tørslov, Thomas, Ludvig Wier, and Gabriel Zucman. "Externalities in International Tax Enforcement: Theory and Evidence," 2020. <https://gabriel-zucman.eu/files/TWZ2020b.pdf>.
- UNCTAD. "Foreign Direct Investment: Inward and Outward Flows and Stock, Annual," 2022. https://unctadstat.unctad.org/7zip/US_FdiFlowsStock.csv.7z.
- . *World Investment Report 2015: Reforming International Investment Governance*. Geneva: United Nations Publications, 2015. https://unctad.org/en/PublicationsLibrary/wir2015_en.pdf.
- Union Of India (Uoi) And Anr. vs Azadi Bachao Andolan And Anr., No. 563 (Supreme Court of India October 7, 2003).
- United Nations. "About Financing for Sustainable Development Office," 2022. <https://financing.desa.un.org/about/about-financing-sustainable-development-office>.
- . "Contributions to International Co-Operation in Tax Matters. Treaty Shopping, Thin Capitalization, Co-Operation between Tax Authorities, Resolving International Tax Disputes." United Nations, 1988. <https://digitallibrary.un.org/record/196208>.
- . Model Double Taxation Convention between Developed and Developing Countries 2017 (2017). https://www.un.org/esa/ffd/wp-content/uploads/2018/05/MDT_2017.pdf.
- . Model Tax Convention between Developed and Developing Countries, Pub. L. No. ST/ESA/102 (1980). https://digitallibrary.un.org/record/13957/files/ST_ESA_102-EN.pdf.
- . *Practical Manual on Transfer Pricing for Developing Countries*. United Nations, 2013. <https://doi.org/10.18356/da89dfb5-en>.
- . "Practical Manual on Transfer Pricing for Developing Countries (2017)." New York: United Nations, 2017. <http://www.un.org/esa/ffd/wp-content/uploads/2017/04/Manual-TP-2017.pdf>.
- Vaitsos, Constantine V. *Intercountry Income Distribution and Transnational Enterprises*. Oxford: Clarendon Press, 1974.
- Van Apeldoorn, Laurens. "BEPS, Tax Sovereignty and Global Justice." *Critical Review of International Social and Political Philosophy* 21, no. 4 (2018): 478-99.
- Van Gaal, Wester. "Hungary and Estonia Blocking EU Tax Reform." *EU Observer*, December 6, 2021. <https://euobserver.com/rule-of-law/153721>.
- Van't Riet, Maarten, and Arjan Lejour. "Optimal Tax Routing: Network Analysis of FDI Diversion." *International Tax and Public Finance* 25, no. 5 (2018): 1321-71.
- Vasudevan, Srikanth, and Meyyappan Nagappan. "Indirect Transfer Taxation in India: From Vodafone to Cairn." *Intertax* 45, no. 10 (2017).
- Vaughan, Michael. "Talking about Tax: The Discursive Distance between 38 Degrees and GetUp." *Journal of Information Technology & Politics* 17, no. 2 (April 2, 2020): 114-29. <https://doi.org/10.1080/19331681.2019.1705220>.
- Velasco Kerguelen, Juan David. "Colombia." IFA Cahiers 2017 – Volume 102A: Assessing BEPS: Origins, Standards, and Responses. IFA, 2017.
- Verdier, Pierre-Hugues, and Mila Versteeg. "Separation of Powers, Treaty-Making, and Treaty Withdrawal: A Global Survey." In *The Oxford Handbook of Comparative Foreign Relations Law*, edited by Curtis A. Bradley, 0. Oxford University Press, 2019. <https://doi.org/10.1093/oxfordhb/9780190653330.013.8>.
- Vergouwen, Mees, Dirk M Broekhuijsen, and Judith Reijnen. "The Effectiveness of the MLI in Amending the Bilateral Tax Treaty Network." *GLOBTAXGOV Blog* (blog), 2023. <https://globtaxgov.weblog.leidenuniv.nl/2023/03/13/the-effectiveness-of-the-mli-in-amending-the-bilateral-tax-treaty-network/>.

- Vet, Cassandra. "Diffusion of OECD Transfer Pricing Regulations in Eastern Africa: Agency and Compliance in Governing Profit-Shifting Behaviour." ICTD Working Paper. Institute of Development Studies, April 21, 2023. <https://doi.org/10.19088/ICTD.2023.022>.
- Vikraman, Shaji. "In Fact: The Good and Not-so-Good in the Mauritius Tax Treaty." *The Indian Express*, April 5, 2017. <http://web.archive.org/web/20170622202457/https://indianexpress.com/article/explained/india-mauritius-tax-treaty-indian-economy-2805967/>.
- Wallerstein, Michael, and Adam Przeworski. "Capital Taxation with Open Borders." *Review of International Political Economy* 2, no. 3 (1995): 425-45.
- Weeghel, Stef van. "A Deconstruction of the Principal Purposes Test." *World Tax Journal* 11, no. 1 (2019).
- Weiner, Joann Martens. "Practical Aspects of Implementing Formulary Apportionment in the European Union." *Fla. Tax Rev.* 8 (2006): 629.
- West, Craig. "Emerging Treaty Policies in Africa – Evidence from the African Tax Administration Forum Models." *Bulletin for International Taxation* 75, no. 1 (2020): 11-30.
- Weyzig, Francis. "Tax Treaty Shopping: Structural Determinants of Foreign Direct Investment Routed through the Netherlands." *International Tax and Public Finance* 20, no. 6 (2013): 910-37.
- Wheeler, Joanna. "Tax Treaties: What Are We Going to Do with Them?" *Bulletin for International Taxation* 75, no. 11/12 (2021): 579-87.
- . "The Missing Keystone of Income Tax Treaties." *World Tax Journal* 3, no. 2 (2011): 247-368.
- Wier, Ludvig. "Tax-Motivated Transfer Mispricing in South Africa: Direct Evidence Using Transaction Data." *Journal of Public Economics* 184 (2020): 104153.
- Willane, Babacar. "Elimane Pouye et Cie Dénoncent Un «pillage» Des Ressources Publiques." *Enquête +*, January 15, 2016. <https://www.enqueteplus.com/content/politique-fiscale-elimane-pouye-et-cie-d%C3%A9noncent-un-%E2%80%98%E2%80%99%E2%80%99-des-ressources-publiques>.
- Woodward, Richard. "A Strange Revolution: Mock Compliance and the Failure of the OECD's International Tax Transparency Regime." *Global Tax Governance: What Is Wrong and How to Fix It*, 2016, 103-22.
- Yearwood, Ronnie R. F., and Alicia D. Nicholls. "The European Union's Economic Substance Rules in Commonwealth Caribbean Jurisdictions: What Is the Purpose?" *Bulletin for International Taxation* 74, no. 9 (2020).