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

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Propositions relating to the dissertation

COMBATTING TAX AVOIDANCE, THE OECD WAY?

The impact of the BEPS Project on developing and emerging countries' approach to international tax avoidance

by Frederik Heitmüller

1. International tax avoidance can be addressed through many different ways, some of which require international cooperation, whereas other do not. The Base Erosion and Profit Shifting Project proposes an approach that finely delineates between avoidant and non-avoidant situations, which leaves the greatest freedom possible for non-avoidant businesses at the expense of administrative ease.
2. Developing and emerging countries, exemplified by Colombia, India, Nigeria, and Senegal, exhibit distinct reactions to international tax avoidance issues. Beyond international standards like the BEPS Project, their responses are influenced by diverse contextual factors, including legal systems, the relationship between different governmental departments, and historical tax policies.
3. In addition to the legal content of international standards, the communication surrounding them is an influential factor on countries' approaches on its own.
4. The EU Institutions should reconsider whether compliance with the four BEPS minimum standards should be kept as criterion of its list of non-cooperative jurisdictions, since for most of them, non-compliance by third countries does not pose tax avoidance risks for EU countries.
5. The analysis of international tax policy needs to go beyond simplified representations of national interests and try to understand more in depth how international tax policy preferences are formed at the domestic level.
6. Different tax problems such as treaty shopping and transfer pricing and their policy responses intersect, and they have to be addressed with these interactions in mind.
7. Instead of striving for globally unified approaches, developing several workable solutions for policy problems should be encouraged as a way of international cooperation.

8. Concerns about the inclusiveness of international decision-making procedures in tax matters should be taken seriously and be addressed comprehensively.
9. Embracing a different scientific discipline during doctoral research is a rewarding adventure but its challenges should not be underestimated.
10. Doing interview-based research requires mainly one skill: managing a flexible calendar.
11. To help all writers be effective, internet connections on trains should not be improved.