Anatomy of the EU tax list: a case-study on EU external tax policy
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A case-study on EU external tax policy

PROEFSCHRIFT

ter verkrijging van
de graad van doctor aan de Universiteit Leiden,
op gezag van rector magnificus prof. dr. S. de Rijcke
volgens besluit van het college voor promoties
te verdedigen op vrijdag 8 mei 2026
klokke 10.00 uur

door

Federica Casano

geboren te Italië

in 1995

Promotoren:	prof. dr. J.L van de Streek
Co-promotoren:	dr. J.M.W. Pool
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Promotiecommissie:	prof. dr. J. Vleggeert
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	dr. A. Titus (University of Cape Town)
	prof. dr. E. Traversa (Université Catholique de Louvain)
	prof. dr. A. Regan (University College Dublin)

The author was enrolled as a PhD candidate at Leiden University throughout the duration of the project and completed the dissertation under the supervision of academics from Leiden University.
Primary funding for this research was provided by Leiden University, supplemented by a grant from the Adessium Foundation to Leiden University. The research was conducted independently; the author has no affiliation or employment relationship with the Adessium Foundation.
The author undertook an internship at the European Commission during the PhD trajectory; the internship was unrelated to the research presented in this study.

Opmaak binnenwerk: Anne-Marie Krens – Tekstbeeld – Oegstgeest
Omslagontwerp: Primo!Studio – Delft
Drukwerk: Ipskamp Printing – Amsterdam

ISBN 978 94 6536 109 3

A Tommaso

Acknowledgements

This dissertation represents the culmination of an extensive period of research, study, and analysis – an endeavour that would not have been possible without a constructive and supportive environment. Throughout my academic life, I have been fortunate to meet and be mentored by brilliant people who have shaped my research interests, skills, and passion.

I am deeply grateful to my supervisors, Prof. Jan van de Streek, Dr. Jessie Pool and Dr. Martijn Nouwen, for their invaluable guidance, continuous support, and encouragement throughout this journey. Their feedback and mentorship not only shaped this work but also instilled in me an appreciation for the beauty of academic research and the rigor of scientific dialogue – the art of trying, and trying again, better.

I extend my sincere thanks to all research interviewees, whose participation made this study possible and enriched its value. Your insights and generosity with your time are deeply appreciated. I would also like to thank the Adessium Foundation for making my research possible by awarding a grant to Leiden University.

I am also grateful to the members of my PhD Committee – Dr. Afton Titus, Prof. Edoardo Traversa, Prof. Aidan Regan, Prof. Jan Vleggeert, Dr. Laurens van Apeldoorn, and Dr. Elody Hutten – for their careful review of my dissertation and valuable feedback.

My thanks go to the vibrant academic community at Leiden University and to the many great academics I have met over the years for their thoughtful and inspirational comments, which have helped refine and support my research trajectory. I am equally thankful to the strong academic community at Tilburg University for encouraging me to pursue academic research, and to Prof. Benjamin van Rooij (University of Amsterdam), whose introduction to empirical legal research has profoundly shaped this project and those that will follow.

I would also like to thank my new colleagues at the University of Leeds – particularly on the tax side, Prof. Rita de la Feria and former colleague Dr. Leopoldo Parada, but also Ilias, Anna, Virag, Ilaria, Paolo, Andrea, Will, James, Lydia, Rosy, and many more – for creating a welcoming and intellectually stimulating environment.

On a personal note, I wish to express my heartfelt gratitude to Simon, my supportive and loving partner, and to all my friends – especially Juliana, Jalpa, Yannick, Lily, Mattia, Costanza, Stefano, and Jeanne, as well as my PhD companions (Tim, Josephin, Matthijs, Frederik, Bastiaan, Jurian, Elody, Paloma). Thank you for the countless conversations – tax-related and otherwise – for the laughter, hugs, and unwavering support that brightened both the sunny days and the rainy ones.

Infine, i miei più sentiti ringraziamenti vanno ai miei genitori e a mia sorella, per il loro costante ed instancabile sostegno e il loro positivo (ma attento) sguardo alla vita. Siete la mia roccia, i miei pilastri portanti, la mia bussola e il mio rifugio.

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1997 Code	Code of Conduct for Business Taxation adopted in 1997
2022 Code	Reformed Code of Conduct for Business Taxation adopted in 2022
AEOI	Automatic exchange of information
AML	Anti-money laundering
AMLD	Anti-money laundering Directive
ATAD	Anti-Tax Abuse Directive
CBCR	Country-by-Country Reporting
CFC	Controlled foreign company
CIT	Corporate income tax
CIV	Collective investments vehicles
CJEU	Court of Justice of the European Union
COCG	Code of Conduct Group
Coreper	Comité des Représentants Permanents (Council of the EU)
CRS	Common Reporting Standards
CJEU	Court of Justice of the EU
DACEU	Directive on Administrative Cooperation
DG DEVCO	Directorate-General for International Cooperation and Development (European Commission)
DG TAXUD	Directorate-General for Taxation and Customs Union (European Commission)
DTC	Double Tax Convention
ECOFIN	Economic and Financial Affairs (Council of the EU)
EIOR	Exchange of information on request
EU	European Union
EU tax list	EU list of non-cooperative jurisdictions for tax purposes
FDI	Financial direct investment
FHTP	(OECD) Forum on Harmful Tax Practices
FISC	Permanent Tax Sub-committee (European Parliament)
FOI	Freedom of information
FSIE	Foreign source income exception (regime)
G20	Argentina, Australia, Brazil, Canada, China, France, Germany, India, Indonesia, Italy, Japan, Mexico, Russia, Saudi Arabia, South Africa, South Korea, Turkey, the UK, the USA, the European Union
G8	Canada, France, Germany, Italy, Japan, Russia, the USA, the UK
GAAR	General Anti-Abuse Rule
Global Forum	(OECD) Global Forum on Transparency and Exchange of Information for Tax Purposes
HLWP	High Level Working Party (Council of the EU)
IP	Intellectual property

MCAA	(OECD) Multilateral Competent Authority Agreement
MCMAA	(OECD) Multilateral Convention on Mutual Administrative Assistance in Tax Matters
MNE	Multinational enterprise
MTC	Model Tax Convention
OECD	Organization for Economic Cooperation and Development
OECD IF	OECD Inclusive Framework
PCBCR	Public Country-by-Country Report
SDGs	Sustainable Development Goals (UN)
SME	Small and medium enterprise
TJN	Tax Justice Network (NGO)
TP	Transfer Pricing
UAE	United Arab Emirates
UK	United Kingdom
UN	United Nations
USA	United States of America