

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

Casano, F.

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Propositions relating to the dissertation

ANATOMY OF THE EU TAX LIST

A case-study on EU external tax policy

by Federica Casano

1. The EU tax list is a complex policy instrument marked by internal contradictions, as many of its components simultaneously advance and undermine its objectives. Stakeholders ascribe different meanings and purposes to the list, further complicating its nature and hindering coherent inter-stakeholders dialogue. This policy incoherence exposes the limitations of a politically contested tool operating within a multi-stakeholder governance framework.
2. Although conceived as a cooperative instrument, the EU tax list increasingly reflects a coercive approach, disproportionately impacting small and developing countries with limited geopolitical leverage. Reliance on rigid criteria marginalises diverse socio-economic contexts, undermining fairness and dialogue. Ultimately, the list perpetuates existing patterns of international taxation, leaving developing countries vulnerable to initiatives driven by developed economies.
3. To achieve anti-tax avoidance goals, the listing criteria should be integrated to design currently uncovered tax avoidance gaps. A more policy coherent strategy would target the most problematic countries, while establishing an equal-footed dialogue – involving also regional intermediary bodies – with developing countries. It would also encourage long-term reforms and policy evaluations to pursue anti-tax abuse and socio-economic objectives.
4. To support developing countries' sustainable tax policy, the EU should actively advocate for developing countries participation at international bodies for tax standard-setting.
5. For the purpose of encouraging countries' compliance, the threat of reputational damage serves as the primary deterrent, regardless of any concrete economic consequences.
6. Constructivism offers valuable insights into tax policy by recognising that states do not always act as rational entities driven solely by economic interests. Instead, their decisions often reflect political convenience, social expectations, and feasibility. This perspective transcends intergovernmental approaches, highlighting how norms and pressures shape state behaviour beyond purely rational calculations.
7. The level of EU transparency on the tax list should increase, both towards non-EU countries and researchers, for the sake of public interests and to increase the list's credibility.
8. Although challenging during drafting and implementation, adopting interdisciplinary approaches is important for comprehensive tax policy research. Promoting collaborative research initiatives can help stimulate and sustain such integrative studies.
9. Empirical legal studies can play a key role in promoting interdisciplinarity in tax research.
10. Specific GDPR rules should be designed for research data collection in order to guarantee participants' privacy protection and research progress.
11. PhD training is essential and should be actively promoted, as it can significantly shape research trajectories.